

# Missouri Revised Statutes

## Chapter 137 Assessment and Levy of Property Taxes

- [←Chapter: 136](#)
- [Chapter: 138→](#) August 28, 2015

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### Definitions.

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

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

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

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

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

and gaseous products, including, but not limited to, petroleum products, natural gas, propane or LP gas equipment, water, and sewage;

(5) "Tangible personal property" includes every tangible thing being the subject of ownership or part ownership whether animate or inanimate, other than money, and not forming part or parcel of real property as herein defined, but does not include household goods, furniture, wearing apparel and articles of personal use and adornment, as defined by the state tax commission, owned and used by a person in his home or dwelling place.

(L. 1945 p. 1799 § 3, A. 1949 S.B. 1021, A.L. 1974 S.B. 333, A.L. 1981 S.B. 13, A.L. 1989 H.B. 181 & 633, A.L. 1991 H.B. 608, A.L. 2011 H.B. 737, A.L. 2014 S.B. 729)

### **Classification of property.**

[137.015](#). All property in Missouri shall be classified for tax purposes as follows: Class one, real property; class two, tangible personal property; class three, intangible personal property.

(L. 1945 p. 1799 § 2)

CROSS REFERENCE:

Property classified for taxation, Const. Art. X § 4(a) to 4(d)

**Real property, subclasses of, defined--political subdivision may adjust operating levy to recoup revenue, when--reclassification to apply, when--placement of certain property within proper subclass, factors considered.**

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

(1) "Residential property", all real property improved by a structure which is used or intended to be used for residential living by human occupants, vacant land in connection with an airport, land used as a golf course, manufactured home parks, and time-share units as defined in section [407.600](#), except to the extent such units are actually rented and subject to sales tax under subdivision (6) of subsection 1 of section [144.020](#), but residential property shall not include other similar facilities used primarily for transient housing. For the purposes of this section, "transient housing" means all rooms available for rent or lease for which the receipts from the rent or lease of such rooms are subject to state sales tax pursuant to subdivision (6) of subsection 1 of section [144.020](#);

(2) "Agricultural and horticultural property", all real property used for agricultural purposes and devoted primarily to the raising and harvesting of crops; to the feeding, breeding and management of livestock which shall include breeding, showing, and boarding of horses; to dairying, or to any other combination thereof; and buildings and structures customarily associated with farming, agricultural, and horticultural uses. Agricultural and horticultural property shall also include land devoted to and qualifying for payments or other compensation under a soil conservation or agricultural assistance program under an agreement with an agency of the federal government. Agricultural and horticultural property shall further include land and improvements, exclusive of structures, on

privately owned airports that qualify as reliever airports under the National Plan of Integrated Airports System, to receive federal airport improvement project funds through the Federal Aviation Administration. Real property classified as forest croplands shall not be agricultural or horticultural property so long as it is classified as forest croplands and shall be taxed in accordance with the laws enacted to implement Section 7 of Article X of the Missouri Constitution. Agricultural and horticultural property shall also include any sawmill or planing mill defined in the U.S. Department of Labor's Standard Industrial Classification (SIC) Manual under Industry Group 242 with the SIC number 2421;

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

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

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

4. Where real property is used or held for use for more than one purpose and such uses result in different classifications, the county assessor shall allocate to each classification the percentage of the true value in money of the property devoted to each use; except that, where agricultural and horticultural property, as defined in this section, also contains a dwelling unit or units, the farm dwelling, appurtenant residential-related structures and up to five acres immediately surrounding such farm dwelling shall be residential property, as defined in this section.

5. All real property which is vacant, unused, or held for future use; which is used for a private club, a not-for-profit or other nonexempt lodge, club, business, trade, service organization, or similar entity; or for which a determination as to its classification cannot be made under the definitions set

out in subsection 1 of this section, shall be classified according to its immediate most suitable economic use, which use shall be determined after consideration of:

- (1) Immediate prior use, if any, of such property;
- (2) Location of such property;
- (3) Zoning classification of such property; except that, such zoning classification shall not be considered conclusive if, upon consideration of all factors, it is determined that such zoning classification does not reflect the immediate most suitable economic use of the property;
- (4) Other legal restrictions on the use of such property;
- (5) Availability of water, electricity, gas, sewers, street lighting, and other public services for such property;
- (6) Size of such property;
- (7) Access of such property to public thoroughfares; and
- (8) Any other factors relevant to a determination of the immediate most suitable economic use of such property.

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

(L. 1983 S.B. 63, et al. § 3, A.L. 1986 H.B. 1022, et al., A.L. 1989 H.B. 181 & 633, A.L. 1991 S.B. 61, A.L. 1995 H.B. 211, A.L. 1997 S.B. 241, A.L. 2008 S.B. 711, A.L. 2011 S.B. 55, A.L. 2012 H.B. 1818)

(2004) Property used as extended stay residential facility, where majority of rooms are available for short-term residency, does not constitute residential property for property tax purposes. *Shipman v. Dominion Hospitality*, 148 S.W.3d 821 (Mo.banc).

### **Agricultural and horticultural property, how assessed.**

[137.017](#). 1. For general property assessment purposes, the true value in money of land which is in use as agricultural and horticultural property, as defined in section [137.016](#), shall be that value which such land has for agricultural or horticultural use. The true value of buildings or other structures customarily associated with farming, agricultural, and horticultural uses, excluding residential dwellings and related land, shall be added to the use value of the agricultural and horticultural land to determine the value of the agricultural and horticultural property under sections [137.017](#) to [137.021](#).

2. After it has been established that the land is actually agricultural and horticultural property, as defined in section [137.016](#), and is being valued and assessed accordingly, the land shall remain in this category as long as the owner of the land complies with the provisions of sections [137.017](#) to [137.021](#).

3. Continuance of valuation and assessment for general property taxation under the provisions of sections [137.017](#) to [137.021](#) shall depend upon continuance of the land being used as agricultural and horticultural property, as defined in section [137.016](#), and compliance with the other requirements of sections [137.017](#) to [137.021](#) and not upon continuance in the same owner of title to the land.

4. For general property assessment purposes, the true value in money of vacant and unused land which is classified as agricultural and horticultural property under subsection 3 of section [137.016](#) shall be its fair market value.

(L. 1975 S.B. 203 § 1, A.L. 1983 S.B. 63, et al., A.L. 1989 H.B. 181 & 633)

#### **Certain merchandise exempt from ad valorem taxes.**

[137.018](#). 1. As used in this section, the term "merchandise" shall include short-term rentals of equipment and other merchandise offered for short-term rentals by rental companies under 532412 or 532210 of the 2012 edition of the North American Industry Classification System as prepared by the Executive Office of the President, Office of Management and Budget, which will subsequently or ultimately sell such merchandise or equipment. As used in this section, the term "short-term rental" shall mean rentals for a period of less than three hundred sixty-five consecutive days, for an undefined period, or under an open-ended contract.

2. For the purposes of Article X, Section 6 of the Constitution of Missouri, all merchandise held or owned by a merchant whether or not currently subject to a short-term rental and which will subsequently or ultimately be sold shall be considered inventory and exempt from ad valorem taxes.

(L. 2015 H.B. 613 merged with H.B. 616)

#### **Grading of land for valuation, agricultural and horticultural land, factors to be considered--split-off, effect of.**

[137.021](#). 1. The assessor, in grading land which is devoted primarily to the raising and harvesting of crops, to the feeding, breeding and management of livestock, to dairying, or to any combination thereof, as defined in section [137.016](#), pursuant to the provisions of sections [137.017](#) to [137.021](#), shall in addition to the assessor's personal knowledge, judgment and experience, consider soil surveys, decreases in land valuation due to natural disasters, level of flood protection, governmental regulations limiting the use of such land, the estate held in such land, and other relevant information. On or before December thirty-first of each odd-numbered year, the state tax commission shall promulgate by regulation and publish a value based on productive capability for each of the several grades of agricultural and horticultural land. If such rules are not disapproved by the general assembly in the manner set out below, they shall take effect on January first of the next odd-numbered year. Such values shall be based upon soil surveys, soil productivity indexes, production costs, crop yields, appropriate capitalization rates and any other pertinent factors, all of which may be provided by the college of agriculture of the University of Missouri, and shall be used by all county assessors in conjunction with their land grades in determining assessed values. Any regulation promulgated pursuant to this subsection shall be deemed to be beyond the scope and authority provided in this subsection if the general assembly, within the first sixty calendar days of

the regular session immediately following the promulgation of such regulation, by concurrent resolution, shall disapprove the values contained in such regulation. If the general assembly so disapproves any regulation promulgated pursuant to this subsection, the state tax commission shall continue to use values set forth in the most recent preceding regulation promulgated pursuant to this subsection.

2. When land that is agricultural and horticultural property, as defined in section [137.016](#), and is being valued and assessed for general property tax purposes pursuant to the provisions of sections [137.017](#) to [137.021](#) becomes property other than agricultural and horticultural property, as defined in section [137.016](#), it shall be reassessed as of the following January first.

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

(L. 1975 S.B. 203 § 3, A.L. 1983 S.B. 63, et al., A.L. 1986 S.B. 476, A.L. 1989 H.B. 181 & 633, A.L. 1994 S.B. 633, A.L. 1997 H.B. 470 merged with S.B. 241)

#### **Private car company, defined--subject to assessment and taxation,manner.**

[137.022](#). 1. As used in this section, "private car company" means any person, association, company or corporation, not being the owner or lessee of a railroad or street railway company, engaged in the business of furnishing or leasing any railroad cars, except dining, buffet, chair, parlor, palace or sleeping cars, which are used in the operation of any railroad or street railway company, wholly or partly within this state, or when owning and operating, or operating, any railroad freight, refrigerator or tank car on railway lines in this state for the transportation of his or its goods, wares, merchandise or products. As used in this section, "commission", means the Missouri state tax commission.

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

(L. 1992 S.B. 630, A.L. 1994 H.B. 1161 § [137.022](#) subsecs. 1, 2)

Effective 5-13-94

#### **Rules and regulations--promulgation, procedure.**

[137.023](#). No rule or portion of a rule promulgated under the authority of this chapter shall become effective unless it has been promulgated pursuant to the provisions of section [536.024](#).

(L. 1994 H.B. 1161, A.L. 1995 S.B. 3)

**Levy for library purposes.**

137.030. 1. Any county, or other political subdivision otherwise authorized by law to support and conduct a library, may levy for library purposes in addition to the limits prescribed in Article X of the Constitution a rate of taxation on all property subject to its taxing powers in an amount as now or hereafter prescribed by law; provided, that political subdivisions now having or hereafter having a population of not less than two hundred thousand inhabitants nor more than six hundred thousand inhabitants according to the last federal decennial census are authorized to levy for library purposes a rate which shall not exceed ten cents on the hundred dollars assessed valuation, annually, on all taxable property in such subdivision and may, upon compliance with the provisions of subsection 2 of this section, levy an additional tax, annually, on all taxable property in such subdivision.

2. In political subdivisions now having or hereafter having a population of not less than two hundred thousand inhabitants nor more than six hundred thousand inhabitants according to the last federal decennial census and levying the full tax of ten cents for library purposes provided for in subsection 1, the governing board or other governing body of the political subdivision may submit the question to the voters.

3. The question shall be submitted in substantially the following form:

Shall the . . . . . (name of governing board or other governing body) of . . . . . (name of political subdivision) be authorized to levy a . . . . cent tax over the present . . . . cent tax for the free public library?

4. If a majority of all of the votes cast on the question is for the proposed grant of additional authority to levy tax, the governing board or other governing body of the political subdivision may thereafter annually levy a tax within the limitation of the authority granted, the tax to be collected in like manner with other taxes for the political subdivision.

5. Nothing contained in this section or done pursuant to its provisions shall be construed to waive or satisfy the duty of the general assembly, under Section 10 of Article IX of the Constitution of this state, to grant aid to any free public library supported by the political subdivision, in such manner and in such amounts as may be provided by law. Any tax rate authorized hereunder may, pursuant to Section 11(c) of Article X of the Constitution of this state, be levied in excess of the rates of taxation authorized by law for general municipal, county or school purposes of the political subdivision.

(L. 1945 p. 1387 § 1, A.L. 1971 S.B. 33, A.L. 1972 S.B. 450, A.L. 1978 H.B. 971, A.L. 1979 H.B. 215, A.L. 1982 S.B. 495, A.L. 1984 H.B. 856 & 1358)

**What taxes to be assessed, levied, and collected in counties.**

137.035. The following named taxes shall hereafter be assessed, levied and collected in the several counties in this state, and only in the manner, and not to exceed the rates prescribed by the constitution and laws of this state, viz: The state tax and taxes necessary to pay the funded or bonded debt of the state, county, township, municipality, road district, or school district, the taxes for



current expenditures for counties, townships, municipalities, road districts and school districts, including taxes which may be levied for library, hospitals, public health, recreation grounds and museum purposes, as authorized by law.

(RSMo 1939 § 11040, A.L. 1945 p. 1778)

Prior revisions: 1929 § 9867; 1919 § 12859; 1909 § 11416

#### CROSS REFERENCES:

Agricultural and mechanical societies, special tax may be levied, when, [262.500](#), [262.510](#)

Drainage districts, authority to levy tax, when, Chap. 242 and 243

Fire protection district, board to have power to levy and collect taxes, [321.230](#) to [321.270](#), [321.290](#)

Health center and hospital, county tax authorized to maintain, Chap. 205

Johnson grass control, levy of tax by county, township or special road district, [263.265](#)

Levee districts, tax levies authorized, [245.175](#) to [245.195](#), [245.475](#) to [245.485](#)

Library districts, tax levy authorized, [182.010](#), [182.020](#), [182.100](#)

Road districts, disincorporated districts, taxes to pay principal and interest on bonds, [233.165](#)

Road districts, taxes in road districts under contract system, how paid, [231.250](#)

Sanitary districts, special drainage tax authorized, [248.120](#)

School districts, Chap. 164

Soil conservation subdistrict, tax levy for improvements, [278.250](#)

Street light maintenance district, board to have power to levy and collect taxes, [235.160](#) to [235.200](#), [235.230](#)

Township board to file estimate of expenses with county, [65.380](#)

Township hospital, tax authorized, [205.460](#), [205.550](#)

#### **Levy to pay cost of property reevaluation--election--form of ballot.**

[137.037](#). 1. The county commission of any county may, at any election, submit to the voters of the county a proposition to authorize a levy not to exceed two mills on the dollar of assessed valuation of all tangible property taxable by the county to pay the cost of contracting with a private person or firm to reevaluate all real property subject to taxation by that county or to provide funding for that portion of all costs of the assessor's office which would otherwise be paid from county general revenues.

2. The question shall be submitted in substantially the following form:

Shall the county commission be authorized to levy a tax not to exceed twenty cents on the hundred dollars assessed valuation on all property taxable by the county to provide funds annually to pay the cost of assessing and equalizing real property values subject to taxation by the county?



3. If the question receives a majority of the votes cast thereon, the county commission may impose a levy for that purpose, the proceeds of which shall be placed in the assessment fund.

(L. 1965 p. 254 §§ 1 to 4, A.L. 1978 H.B. 971, A.L. 1986 S.B. 476)

**Procedure for assessing, levying, and collecting additional taxes--limitations--conditions.**

137.040. 1. No other tax for any purpose shall be assessed, levied or collected, except under the following limitations and conditions, viz: The prosecuting attorney or county counselor of any county, upon the request of the county commission of such county (which request shall be of record with the proceedings of said commission, and such commission being first satisfied that there exists a necessity for the assessment, levy and collection of other taxes than those enumerated and specified in section 137.035) shall present a petition to the circuit court of his county, setting forth the facts and specifying the reasons why such other tax or taxes should be assessed, levied and collected; and such circuit court, upon being satisfied of the necessity for such other tax or taxes, and that the assessment, levy and collection thereof will not be in conflict with the constitution and laws of this state, shall make an order directed to the county commission of such county, commanding such commission to have assessed, levied and collected such other tax or taxes, and shall enforce such order by mandamus or otherwise.

2. Such order, when so granted, shall be a continuous order, and shall authorize the annual assessment, levy and collection of such other tax or taxes for the purposes in the order mentioned and specified, and until such order be modified, set aside and annulled by the circuit court granting the same; provided, that no such order shall be modified, set aside or annulled, unless it shall appear to the satisfaction of such circuit court that the taxes so ordered to be assessed, levied and collected are not authorized by the constitution and laws of this state, or unless it shall appear to said circuit court that the necessity for such other tax or taxes, or any part thereof, no longer exists.

(RSMo 1939 § 11041, A.L. 1945 p. 1778, A.L. 1978 H.B. 1634)

Prior revisions: 1929 § 9868; 1919 § 12860; 1909 § 11417

Effective 1-2-79

**Assessment, levy, and collection not to be made except as provided--penalty.**

137.045. 1. Any county commissioner or other county officer in this state who shall assess, levy or collect, or who shall attempt to assess, levy or collect, or cause to be assessed, levied or collected, any tax or taxes other than those specified and enumerated in section 137.035, without being first ordered so to do by the circuit court of the county, or the judge thereof, in the express manner provided and directed in section 137.040, shall be guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine not less than five hundred dollars, and, in addition to such punishment, his office shall become vacant; and the method provided in section 137.040 for the assessment, levy and collection of any tax or taxes not enumerated and specified in section 137.035, shall be the only method known to the law whereby such tax or taxes may be assessed or collected, or ordered to be assessed, levied or collected.

2. This section shall be construed to extend and apply to the county commission of any county, as well as to any commissioner thereof, and to extend and apply to the county board of equalization, and to any other body holding or exercising any county office or public trust in the county, under the constitution and laws of this state.

(RSMo 1939 § 11042, A.L. 1945 p. 1778)

Prior revisions: 1929 § 9869; 1919 § 12861; 1909 § 11418

**County commission to fix rate of tax, when, exceptions--public hearing to be held, when, notice, effect.**

137.055. 1. After the assessor's book of each county, except in any city not within a county or any county with a charter form of government, shall be corrected and adjusted according to law, but not later than September twentieth, of each year, the county governing body shall ascertain the sum necessary to be raised for county purposes, and fix the rate of taxes on the several subjects of taxation so as to raise the required sum, and the same to be entered in the proper columns in the tax book. Any city not within a county and any county with a charter form of government shall set the tax rate by October first of each year for each calendar year after December 31, 2008.

2. Prior to fixing the rate of taxes, as provided in this section, the county governing body shall hold a public hearing on the proposed rate of taxes at which citizens shall be heard. A notice stating the time and place for the hearing shall be published in at least one newspaper qualified under the laws of Missouri of general circulation in the county at least seven days prior to the date of the hearing. The notice shall include the aggregate assessed valuation by category of real, total personal and other tangible property in the county as entered in the tax book for the fiscal year for which the tax is to be levied, the aggregate assessed valuation by category of real, total personal and other tangible property in the county for the preceding taxable year, the required sums to be raised from the property tax for each purpose for which the county levies taxes as approved in the budget adopted under chapter 50, the proposed rate of taxes which will produce substantially the same revenues as required by the budget, and the increase in tax revenue realized due to an increase in assessed value as a result of new construction and improvement, and the increase, both in dollar value and percentage, in tax revenue as a result of reassessment if the proposed tax rate is adopted. Failure of any taxpayer to appear at said hearing shall not prevent the taxpayer from pursuit of any other legal remedy otherwise available to the taxpayer. Nothing in this subsection absolves county governing bodies of responsibilities under section 137.073 nor to adjust tax rates in event changes in assessed valuation occur that would alter the tax rate calculations.

(RSMo 1939 § 11044, A.L. 1945 p. 1778, A.L. 1976 H.B. 1162, A.L. 2007 S.B. 22, A.L. 2008 S.B. 711)

Prior revisions: 1929 § 9871; 1919 § 12863; 1909 § 11420

**Action of county commission to be entered of record.**

[137.060](#). Whenever the county commission ascertains the amount to be raised for county purposes, and fixes the rate of county taxes, it shall cause the same to be entered of record, so as to show the whole amount to be raised.

(RSMo 1939 § 11045, A.L. 1945 p. 1778, A.L. 1959 H.B. 108)

Prior revisions: 1929 § 9872; 1919 § 12864; 1909 § 11421

#### **Limit of county taxes--increase, election, ballot--reduction not necessary, when.**

[137.065](#). 1. For county purposes the annual tax on property, not including taxes for the payment of valid bonded indebtedness or renewal bonds issued in lieu thereof, shall not exceed the rates herein specified: In counties having three hundred million dollars or more assessed valuation and having by operation of law attained the classification of a county of the first class, the rates shall not exceed thirty-five cents on the hundred dollars assessed valuation; and in all other counties, the rate shall not exceed fifty cents, except that in any county the maximum rates of taxation as limited in this section may be increased for not to exceed four years, when the rate and purpose of the increase are submitted to a vote and two-thirds of the voters of the county voting thereon shall vote therefor.

2. County commissions are hereby authorized to submit the question of increasing maximum tax rates herein specified, and shall submit the question when petitioned therefor by not less than ten percent of the voters of the county as determined by the total vote cast for governor in the last preceding general election for governor.

3. The question shall be submitted in substantially the following form:

Shall there be a levy for county purposes of . . . . on the hundred dollars assessed valuation?

4. For any county, which by operation of law attains the classification of a county of the first class on or after January 1, 1991, which has a tax rate ceiling at or below thirty-five cents by application of section [137.073](#) or [137.115](#), whichever is applicable, it shall not be necessary to further reduce such county's tax rate due to the attainment of such first class county status.

(RSMo 1939 § 11046, A.L. 1943 p. 1008, A.L. 1945 p. 1778, A.L. 1947 V. I p. 539, A.L. 1947 V. II p. 422, A.L. 1975 H.B. 846, A.L. 1978 H.B. 971, A.L. 1990 H.B. 1817)

Prior revisions: 1929 § 9873; 1919 § 12865; 1909 § 11422

#### **Apportionment in counties having township organization.**

[137.070](#). In all counties in this state which have now or may hereafter adopt township organization, if the amount of revenue desired and estimated by the county commission for county purposes and the amount desired and estimated by any township board for township purposes shall together exceed the rate percent on the one hundred dollars valuation allowed by Section 11 of Article X of the Constitution of Missouri for county purposes, then it shall be the duty of the county commission to apportion the tax for county purposes between the county organization and the township organization in the following manner, to wit: Eighty percent of the taxes which may be

legally levied for county purposes shall be apportioned to the county organization for county purposes, and twenty percent of such taxes shall be apportioned to the township organization for the purposes provided by section [65.360](#) of the township organization law, as specified by the township board; but the combined rate for both the county and township organizations shall not exceed the maximum rate provided by the constitution.

(RSMo 1939 § 11047, A.L. 1945 p. 1778)

Prior revisions: 1929 § 9875; 1919 § 12867; 1909 § 11424

**School districts and political subdivisions may increase tax ceiling by vote of governing body, when.**

[137.072](#). It is the intent of the general assembly under authority of Section 10(c) of Article X of the Constitution of Missouri that a political subdivision, including a school district, may increase its tax rate ceiling by a vote of its governing body in any year in which the assessed valuation of the political subdivision is reduced due to changes in value under this subdivision, provided such increase in tax rates does not exceed a rate limit specified in statute or the constitution or levels previously approved by voters.

(L. 1986 S.B. 751 § 1 subsec. 2)

**Definitions--revision of prior levy, when, procedure--calculation of state aid for public schools, taxing authority's duties.**

[137.073](#). 1. As used in this section, the following terms mean:

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

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

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

(4) "Tax revenue", when referring to the previous year, means the actual receipts from ad valorem levies on all classes of property, including state-assessed property, in the immediately

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

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

apportioned and attributed to each subclass of real property based on the percentage of the total assessed valuation of the county that each subclass of real property represents in the current taxable year. As provided in Section 22 of Article X of the constitution, a political subdivision may also revise each levy to allow for inflationary assessment growth occurring within the political subdivision. The inflationary growth factor for any such subclass of real property or personal property shall be limited to the actual assessment growth in such subclass or class, exclusive of new construction and improvements, and exclusive of the assessed value on any real property which was assessed by the assessor of a county or city in the current year in a different subclass of real property, but not to exceed the consumer price index or five percent, whichever is lower. Should the tax revenue of a political subdivision from the various tax rates determined in this subsection be different than the tax revenue that would have been determined from a single tax rate as calculated pursuant to the method of calculation in this subsection prior to January 1, 2003, then the political subdivision shall revise the tax rates of those subclasses of real property, individually, and/or personal property, in the aggregate, in which there is a tax rate reduction, pursuant to the provisions of this subsection. Such revision shall yield an amount equal to such difference and shall be apportioned among such subclasses of real property, individually, and/or personal property, in the aggregate, based on the relative assessed valuation of the class or subclasses of property experiencing a tax rate reduction. Such revision in the tax rates of each class or subclass shall be made by computing the percentage of current year adjusted assessed valuation of each class or subclass with a tax rate reduction to the total current year adjusted assessed valuation of the class or subclasses with a tax rate reduction, multiplying the resulting percentages by the revenue difference between the single rate calculation and the calculations pursuant to this subsection and dividing by the respective adjusted current year assessed valuation of each class or subclass to determine the adjustment to the rate to be levied upon each class or subclass of property. The adjustment computed herein shall be multiplied by one hundred, rounded to four decimals in the manner provided in this subsection, and added to the initial rate computed for each class or subclass of property. For school districts that levy separate tax rates on each subclass of real property and personal property in the aggregate, if voters approved a ballot before January 1, 2011, that presented separate stated tax rates to be applied to the different subclasses of real property and personal property in the aggregate, or increases the separate rates that may be levied on the different subclasses of real property and personal property in the aggregate by different amounts, the tax rate that shall be used for the single tax rate calculation shall be a blended rate, calculated in the manner provided under subdivision (1) of subsection 6 of this section. Notwithstanding any provision of this subsection to the contrary, no revision to the rate of levy for personal property shall cause such levy to increase over the levy for personal property from the prior year.

3. (1) Where the taxing authority is a school district, it shall be required to revise the rates of levy to the extent necessary to produce from all taxable property, including state-assessed railroad and utility property, which shall be separately estimated in addition to other data required in complying with section [164.011](#), substantially the amount of tax revenue permitted in this section. In the year following tax rate reduction, the tax rate ceiling may be adjusted to offset such district's reduction in the apportionment of state school moneys due to its reduced tax rate. However, in the event any school district, in calculating a tax rate ceiling pursuant to this section, requiring the



estimating of effects of state-assessed railroad and utility valuation or loss of state aid, discovers that the estimates used result in receipt of excess revenues, which would have required a lower rate if the actual information had been known, the school district shall reduce the tax rate ceiling in the following year to compensate for the excess receipts, and the recalculated rate shall become the tax rate ceiling for purposes of this section.

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

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

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

4. (1) In order to implement the provisions of this section and Section 22 of Article X of the Constitution of Missouri, the term improvements shall apply to both real and personal property. In order to determine the value of new construction and improvements, each county assessor shall maintain a record of real property valuations in such a manner as to identify each year the increase in valuation for each political subdivision in the county as a result of new construction and improvements. The value of new construction and improvements shall include the additional assessed value of all improvements or additions to real property which were begun after and were not part of the prior year's assessment, except that the additional assessed value of all improvements or additions to real property which had been totally or partially exempt from ad valorem taxes pursuant to sections [99.800](#) to [99.865](#), sections [135.200](#) to [135.255](#), and section [353.110](#) shall be included in the value of new construction and improvements when the property becomes totally or partially subject to assessment and payment of all ad valorem taxes. The aggregate increase in valuation of personal property for the current year over that of the previous year is the equivalent of the new construction and improvements factor for personal property. Notwithstanding any opt-out implemented pursuant to subsection 15 of section [137.115](#), the assessor shall certify the amount of new construction and improvements and the amount of assessed value on any real property which was assessed by the assessor of a county or city in such previous year but is assessed by the assessor of a county or city in the current year in a different subclass of real property separately for each of the three subclasses of real property for each



political subdivision to the county clerk in order that political subdivisions shall have this information for the purpose of calculating tax rates pursuant to this section and Section 22, Article X, Constitution of Missouri. In addition, the state tax commission shall certify each year to each county clerk the increase in the general price level as measured by the Consumer Price Index for All Urban Consumers for the United States, or its successor publications, as defined and officially reported by the United States Department of Labor, or its successor agency. The state tax commission shall certify the increase in such index on the latest twelve-month basis available on February first of each year over the immediately preceding prior twelve-month period in order that political subdivisions shall have this information available in setting their tax rates according to law and Section 22 of Article X of the Constitution of Missouri. For purposes of implementing the provisions of this section and Section 22 of Article X of the Missouri Constitution, the term "property" means all taxable property, including state-assessed property.

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

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

(2) When voters approve an increase in the tax rate, the amount of the increase shall be added to the tax rate ceiling as calculated pursuant to this section to the extent the total rate does not exceed any maximum rate prescribed by law. If a ballot question presents a stated tax rate for approval rather than describing the amount of increase in the question, the stated tax rate approved shall be adjusted as provided in this section and, so adjusted, shall be the current tax rate ceiling. The increased tax rate ceiling as approved shall be adjusted such that when applied to the current total assessed valuation of the political subdivision, excluding new construction and improvements since the date of the election approving such increase, the revenue derived from the adjusted tax rate ceiling is equal to the sum of: the amount of revenue which would have been derived by applying the voter-approved increased tax rate ceiling to total assessed valuation of the political

subdivision, as most recently certified by the city or county clerk on or before the date of the election in which such increase is approved, increased by the percentage increase in the consumer price index, as provided by law. Such adjusted tax rate ceiling may be applied to the total assessed valuation of the political subdivision at the setting of the next tax rate. If a ballot question presents a phased-in tax rate increase, upon voter approval, each tax rate increase shall be adjusted in the manner prescribed in this section to yield the sum of: the amount of revenue that would be derived by applying such voter-approved increased rate to the total assessed valuation, as most recently certified by the city or county clerk on or before the date of the election in which such increase was approved, increased by the percentage increase in the consumer price index, as provided by law, from the date of the election to the time of such increase and, so adjusted, shall be the current tax rate ceiling.

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

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

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

(2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk of the county commission in the county or counties where the tax rate applies of its tax rate ceiling and its proposed tax rate. Each taxing authority shall express its proposed tax rate in a fraction equal to the nearest one-tenth of a cent, unless its proposed tax rate is in excess of one dollar, then one/one-

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

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

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

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

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

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

(L. 1955 p. 835 § 1, A.L. 1979 S.B. 247, et al., A.L. 1984 H.B. 1254, A.L. 1985 S.B. 234, A.L. 1985 H.B. 463, A.L. 1985 S.B. 152, A.L. 1986 H.B. 1022, et al., A.L. 1989 S.B. 110, A.L. 1990 H.B. 1817, A.L. 1991 H.B. 608, S.B. 432, A.L. 1992 S.B. 630, A.L. 1994 S.B. 676, A.L. 1996 S.B. 795, et al., A.L. 1999 H.B. 516, A.L. 2000 S.B. 894, A.L. 2002 H.B. 1150, et al., A.L. 2004 S.B. 960, A.L. 2005 H.B. 58 merged with H.B. 186 merged with H.B. 461 merged with S.B. 272, A.L. 2008 S.B. 711, A.L. 2011 H.B. 506, A.L. 2013 H.B. 1035)

\*Effective 10-11-13, see § [21.250](#). H.B. 1035 was vetoed July 12, 2013. The veto was overridden on September 11, 2013

#### CROSS REFERENCES:

Levee districts, readjustment of assessment of benefits for maintenance tax purposes, [245.197](#)

Levy not imposed in year, rate of tax, [278.250](#)

(2008) Section allowing a political subdivision to revise a levy to allow for inflationary assessment growth within that political subdivision, as long as the revision does not exceed the lesser of the consumer price index or five percent, does not violate section 22(a) of Article X of the Missouri Constitution. Franklin County ex rel. Parks v. Franklin County Commission, 269 S.W.3d 26 (Mo.banc).

#### **Merchants' and manufacturers' personal property excluded in tax rate calculations, when--identified separately, how--real property records to contain certain information.**

[137.074](#). 1. For the purpose of determining any tax rate under section [137.073](#), or other applicable provisions of the statutes or constitution of this state, the tax revenue from any personal property of manufacturers, refiners, distributors, wholesalers, and retail merchants and establishments which falls in the category of personal property exempted from taxation under Subsection 1 of Section 6 of Article X of the Constitution of Missouri shall not be included in the prior year's tax revenues used in determining tax rates for use after the effective date of the exemption of such personal property of manufacturers, refiners, distributors, wholesalers, and retail merchants and establishments.

2. In order to implement the mandate of the voters of this state in their approval of Section 6 of Article X of the Missouri Constitution, all county and municipal officers charged with assessing property, extending tax charges, and collecting property taxes shall so arrange tax assessment forms, records, and receipts in a manner that will identify separately the personal property of manufacturers, refiners, distributors, wholesalers, and retail merchants and establishments which falls into the category of personal property exempted from taxation under Subsection 1 of Section 6 of Article X of the Constitution of Missouri. Such records shall be separately maintained for the tax year 1984 and in each subsequent tax year until the exemption provided in Subsection 1 of Section 6 of Article X of the Constitution of Missouri becomes effective.

3. In order to implement the mandate of the voters of this state in their approval of Section 4(b) of Article X of the Missouri Constitution, all county assessors shall note in their records the assessed valuation of each parcel of real property immediately prior to December 31, 1984, and the true value in money of each parcel of real property as of December 31, 1984, and the subclass which each parcel of real property was in immediately prior to December 31, 1984, and the subclass which each parcel of real property was in as of December 31, 1984. As used in this subsection, the term "true

value in money", when applied to agricultural and horticultural property, shall be that value determined under sections [137.017](#) to 137.026.

(L. 1983 S.B. 63, et al.)

### **What property liable for taxes.**

[137.075](#). Every person owning or holding real property or tangible personal property on the first day of January, including all such property purchased on that day, shall be liable for taxes thereon during the same calendar year.

(RSMo 1939 § 10940, A.L. 1945 p. 1799 § 4)

Prior revisions: 1929 § 9746; 1919 § 12756; 1909 § 11338

### **Valuation by assessor, factors to be considered--income-based approach for assessment of parcels.**

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

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

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

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

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

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

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

(L. 1993 H.B. 541 § 1, A.L. 2012 H.B. 1818, A.L. 2015 H.B. 613)

**Depreciation schedules for broadcasting equipment, definitions--true value in money, how determined--tables.**

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

(1) "Analog equipment", all depreciable items of tangible personal property that are used directly or indirectly in broadcasting television shows, radio programs, or commercials through the use of analog technology, including studio broadcast equipment, transmitter and antenna equipment, and broadcast towers;

(2) "Applicable analog fraction", a fraction, the numerator of which is the total number of analog television sets in the United States for the immediately preceding calendar year and the denominator of which is an amount representing the total combined number of analog and digital television sets in the United States for the immediately preceding calendar year. The applicable analog fraction will be determined on an annual basis by the Missouri Broadcasters Association;

(3) "Applicable analog percentage", the following percentages for the following years:

Year of 2004 2005 2006 2007 Acquisition Tax Year Tax Year Tax Year Tax Year

1% 2005

25% 1% 2004

50% 25% 1% 2003 75%

50% 25% 1% 2002 75% 50% 25% 1% 2001 75% 50% 25% 1% 2000 75% 50% 25%

1% 1999 75% 50% 25% 1% 1998 75% 50% 25% 1% Prior

75% 50% 25% 1%;

(4) "Applicable digital fraction", a fraction, the numerator of which is the total number of digital television sets in the United States for the immediately preceding calendar year and the denominator of which is an amount representing the total combined number of analog and digital television sets in the United States for the immediately preceding calendar year. The applicable digital fraction will be determined on an annual basis by the Missouri Broadcasters Association;

(5) "Broadcast towers", structures with a function that includes holding television or radio broadcasters' antennae, repeaters, or translators at the height required or needed to transmit over-the-air signals or enhance the transmission of the signals. This term also includes the structures at least partially used by television broadcasters or radio broadcasters to provide weather radar information to the public. For property tax assessment purposes, broadcast towers are classified as tangible personal property;

(6) "Digital equipment", all depreciable items of tangible personal property that are used directly or indirectly in broadcasting television shows, radio programs, or commercials through the use of digital technology, including studio broadcast equipment, transmitter and antenna equipment, and broadcast towers;



(7) "Radio broadcasters", all businesses that own, lease, or operate radio broadcasting stations that transmit radio shows and commercials and that are required to be licensed by the Federal Communications Commission to provide such services;

(8) "Radio broadcasting equipment", both analog equipment and digital equipment;

(9) "Studio broadcast equipment", studio equipment that receives, produces, modifies, controls, measures, modulates, adds to or subtracts from, or enhances signals in the process that results in over-the-air signals for television broadcasters or radio broadcasters;

(10) "Television broadcasters", all businesses that own, lease, or operate television broadcasting stations that transmit television shows and commercials and that are required to be licensed by the Federal Communications Commission to provide such services;

(11) "Television broadcasting equipment", both analog equipment and digital equipment;

(12) "Transmitter and antenna equipment", equipment with functions that include transmitting signals from broadcast studios by increasing the power, tuning signals to the frequency allowed by regulatory authorities, and broadcasting signals to the public for television broadcasters or radio broadcasters.

2. In response to recent action by the Federal Communications Commission, as described by the commission in the fifth report and order, docket number 97-116, for purposes of assessing all items of television broadcasting equipment that are owned and used by television broadcasters for purposes of broadcasting television shows and commercials:

(1) The true value in money of all analog equipment shall be determined by depreciating the historical cost of such property using the depreciation tables provided in subdivision (1) of subsection 3 of this section and multiplying the results by the applicable analog percentage. The result of the second computation is multiplied by the applicable analog fraction to determine the true value in money of the analog equipment; and

(2) The true value in money of all digital equipment shall be determined by depreciating the historical cost of such property using the depreciation tables provided in subdivision (2) of subsection 3 of this section and multiplying the results by the applicable digital fraction to determine the true value in money of the digital equipment.

3. For purposes of subsection 2 of this section, the depreciation tables for determining the true value in money of television broadcasting equipment are as follows:

(1) For analog equipment, the following depreciation tables will apply for the following years:

Year of 2004 2005 2006 2007 Acquisition Tax Year Tax Year Tax Year Tax Year 2006

65% 2005

65% 45% 2004

65% 45% 30% 2003 65% 45% 30% 20% 2002 45% 30% 20% 10% 2001 30% 20% 10%

5% 2000 20% 10% 5% 5% 1999 10% 5% 5% 5% 1998

5% 5% 5% 5% Prior

5% 5% 5% 5%;

(2) For digital equipment, the following depreciation tables will apply for the following years:

Year of 2004 2005 2006 2007 Acquisition Tax Year Tax Year Tax Year Tax Year 2006

65% 2005

65% 45% 2004

65% 45% 30% 2003 65% 45%

30% 20% 2002 45% 30% 20% 10% 2001 30% 20%

10% 5% 2000 20% 10% 5% 5% 1999 10% 5% 5%

5% 1998 5% 5% 5% 5% Prior

5% 5% 5% 5%.

4. Beginning January 1, 2008, for purposes of assessing all items of television broadcasting equipment that are owned and used by television broadcasters for purposes of broadcasting television shows and commercials, the following depreciation tables will be used to determine their true value in money. The percentage shown for the first year shall be the percentage of the original cost used for January first of the year following the year of acquisition of the property, and the percentage shown for each succeeding year shall be the percentage of the original cost used for January first of the respective succeeding year as follows:

Year Studio Broadcast Transmitter and Broadcast

Equipment Antenna Equipment Tower 1 65% 91% 96% 2 45%

82% 93% 3 30%

73% 89% 4 20% 64% 86% 5 10% 55%

82% 6 5% 46% 79% 7

37% 75% 8

28% 72% 9

19% 68% 10

10% 65% 11

61% 12

58% 13

54% 14 51% 15 47% 16

44% 17  
 40% 19  
 33%20  
 30% 21  
 27% 22  
 24% 23 21% 24  
 18% 25  
 15%.

Television broadcasting equipment in all recovery periods shall continue in subsequent years to have the depreciation percentage last listed in the appropriate column so long as it is owned or held by the taxpayer.

5. Effective January 1, 2006, for purposes of assessing all items of radio broadcasting equipment that are owned and used by radio broadcasters for purposes of broadcasting radio programs and commercials, the following depreciation tables will be used to determine their true value in money. The percentage shown for the first year shall be the percentage of the original cost used for January first of the year following the year of acquisition of the property, and the percentage shown for each succeeding year shall be the percentage of the original cost used for January first of the respective succeeding year as follows:

Year	Studio Broadcast Transmitter and Broadcast Equipment	Antenna Equipment	Tower
1	65%	91%	96%
2	45%	82%	93%
3	30%	73%	89%
4	20%	64%	86%
5	10%	55%	82%
6	5%	46%	79%
7	37%	75%	82%
8	28%	72%	79%
9	19%	68%	75%
10	10%	65%	72%
11	61%	61%	70%
12	58%	58%	68%
13	54%	54%	65%
14	51%	51%	62%
15	47%	47%	59%
16	44%	44%	56%
17	40%	40%	53%
19	33%	33%	47%

33% 20

30% 21

27% 22

24% 23

21% 24 18% 25 15% .

Radio broadcast equipment in all recovery periods shall continue in subsequent years to have the depreciation percentage last listed in the appropriate column so long as it is owned or held by the taxpayer.

(L. 2004 S.B. 1394, A.L. 2005 H.B. 58 merged with H.B. 461 merged with S.B. 210)

**Business personal property, excludes from total assessed valuation a portion of assessed valuation for property subject to appeal.**

137.079. Prior to setting its rate or rates as required by section 137.073, each taxing authority shall exclude from its total assessed valuation seventy-two percent of the total amount of assessed value of\* business personal property that is the subject of an appeal at the state tax commission or in a court of competent jurisdiction in this state. This exclusion shall only apply to the portion of the assessed value of business personal property that is disputed in the appeal, and shall not exclude any portion of the same property that is not disputed. If the taxing authority uses a multirate approach as provided in section 137.073, this exclusion shall be made from the personal property class. The state tax commission shall provide each taxing authority with the total assessed value of business personal property within the jurisdiction of such taxing authority for which an appeal is pending no later than August twentieth of each year. Whenever any appeal is resolved, whether by final adjudication or settlement, and the result of the appeal causes money to be paid to the taxing authority, the taxing authority shall not be required to make an additional adjustment to its rate or rates due to such payment once the deadline for setting its rates, as provided by this chapter, has passed in a taxable year, but shall adjust its rate or rates due to such payment in the next rate setting cycle to offset the payment in the next taxable year. For the purposes of this section, the term "business personal property" means tangible personal property which is used in a trade or\*\* business or used for production of income and which has a determinable life of longer than one year except that supplies used by a business shall also be considered business personal property, but shall not include livestock, farm machinery, property subject to the motor vehicle registration provisions of chapter 301, property subject to the tables provided in section 137.078, the property of rural electric cooperatives under chapter 394, or property assessed by the state tax commission under chapters 151, 153, and 155, section 137.022, and sections 137.1000 to 137.1030.

(L. 2005 H.B. 58 § 137.071 merged with H.B. 461 merged with S.B. 210 § 137.071)

\*Word "to" appears in original rolls of H.B. 461, 2005. \*\* Word "of" appears in original rolls of H.B. 461, 2005.

**Annual assessment date--subclasses of tangible personal property.**

137.080. Real estate and tangible personal property shall be assessed annually at the assessment which commences on the first day of January. For purposes of assessing and taxing tangible personal property, all tangible personal property shall be divided into the following subclasses:

(1) Grain and other agricultural crops in an unmanufactured condition;

(2) Livestock;

(3) Farm machinery;

(4) Vehicles, including recreational vehicles, but not including manufactured homes, as defined in section 700.010, which are actually used as dwelling units;

(5) Manufactured homes, as defined in section 700.010, which are actually used as dwelling units;

(6) Motor vehicles which are eligible for registration and are registered as historic motor vehicles under section 301.131;

(7) All taxable tangible personal property not included in subclass (1), subclass (2), subclass (3), subclass (4), subclass (5), or subclass (6).

(RSMo 1939 § 10970, A.L. 1945 p. 1774, A.L. 1959 H.B. 108, A.L. 1983 S.B. 63, et al., A.L. 1985 S.B. 152)

Prior revisions: 1929 § 9779; 1919 § 12789; 1909 § 11371

Effective 12-31-85

**New political subdivisions, assessment, effective when.**

137.081. For purposes of assessment under this chapter, any new political subdivision that is created by approval of the voters before July first of any assessment year shall be considered effective for assessment purposes upon certification of such vote. If the new political subdivision is created by approval of the voters on or after July first of the current assessment year, the new political subdivision shall be considered effective for assessment purposes in the following assessment year.

(L. 2015 H.B. 616)

**New construction, assessment of upon occupancy, how--payment of taxes,when--county assessor, duties--county option--natural disasters,assessment reduction allowed, effect.**

137.082. 1. Notwithstanding the provisions of sections 137.075 and 137.080 to the contrary, a building or other structure classified as residential property pursuant to section 137.016 newly constructed and occupied on any parcel of real property shall be assessed and taxed on such assessed valuation as of the first day of the month following the date of occupancy for the

proportionate part of the remaining year at the tax rates established for that year, in all taxing jurisdictions located in the county adopting this section as provided in subsection 8 of this section. Newly constructed residential property which has never been occupied shall not be assessed as improved real property until such occupancy or the first day of January of the fourth year following the year in which construction of the improvements was completed. The provisions of this subsection shall apply in those counties including any city not within a county in which the governing body has previously adopted or hereafter adopts the provisions of this subsection.

2. The assessor may consider a property residentially occupied upon personal verification or when any two of the following conditions have been met:

(1) An occupancy permit has been issued for the property;

(2) A deed transferring ownership from one party to another has been filed with the recorder of deeds' office subsequent to the date of the first permanent utility service;

(3) A utility company providing service in the county has verified a transfer of service for property from one party to another;

(4) The person or persons occupying the newly constructed property has registered a change of address with any local, state or federal governmental office or agency.

3. In implementing the provisions of this section, the assessor may use occupancy permits, building permits, warranty deeds, utility connection documents, including telephone connections, or other official documents as may be necessary to discover the existence of newly constructed properties. No utility company shall refuse to provide verification monthly to the assessor of a utility connection to a newly occupied single family building or structure.

4. In the event that the assessment under subsections 1 and 2 of this section is not completed until after the deadline for filing appeals in a given tax year, the owner of the newly constructed property who is aggrieved by the assessment of the property may appeal this assessment the following year to the county board of equalization in accordance with chapter 138 and may pay any taxes under protest in accordance with section [139.031](#); provided however, that such payment under protest shall not be required as a condition of appealing to the county board of equalization. The collector shall impound such protested taxes and shall not disburse such taxes until resolution of the appeal.

5. The increase in assessed valuation resulting from the implementation of the provisions of this section shall be considered new construction and improvements under the provisions of this chapter.

6. In counties which adopt the provisions of subsections 1 to 7 of this section, an amount not to exceed ten percent of all ad valorem property tax collections on newly constructed and occupied residential property allocable to each taxing authority within counties of the first classification having a population of nine hundred thousand or more, one-tenth of one percent of all ad valorem property tax collections allocable to each taxing authority within all other counties of the first classification and one-fifth of one percent of all ad valorem property tax collections allocable to each taxing authority

within counties of the second, third and fourth classifications and any county of the first classification having a population of at least eighty-two thousand inhabitants, but less than eighty-two thousand one hundred inhabitants, in addition to the amount prescribed by section [137.720](#) shall be deposited into the assessment fund of the county for collection costs.

7. For purposes of figuring the tax due on such newly constructed residential property, the assessor or the board of equalization shall place the full amount of the assessed valuation on the tax book upon the first day of the month following occupancy. Such assessed valuation shall be taxed for each month of the year following such date at its new assessed valuation, and for each month of the year preceding such date at its previous valuation. The percentage derived from dividing the number of months at which the property is taxed at its new valuation by twelve shall be applied to the total assessed valuation of the new construction and improvements, and such product shall be included in the next year's base for the purposes of figuring the next year's tax levy rollback. The untaxed percentage shall be considered as new construction and improvements in the following year and shall be exempt from the rollback provisions.

8. Subsections 1 to 7 of this section shall be effective in those counties including any city not within a county in which the governing body of such county elects to adopt a proposal to implement the provisions of subsections 1 to 7 of this section. Such subsections shall become effective in such county on the first day of January of the year following such election.

9. In any county which adopts the provisions of subsections 1 to 7 of this section prior to the first day of June in any year pursuant to subsection 8 of this section, the assessor of such county shall, upon application of the property owner, remove on a pro rata basis from the tax book for the current year any residential real property improvements destroyed by a natural disaster if such property is unoccupied and uninhabitable due to such destruction. On or after the first day of July, the board of equalization shall perform such duties. Any person claiming such destroyed property shall provide a list of such destroyed property to the county assessor. The assessor shall have available a supply of appropriate forms on which the claim shall be made. The assessor may verify all such destroyed property listed to ensure that the person made a correct statement. Any person who completes such a list and, with intent to defraud, includes property on the list that was not destroyed by a natural disaster shall, in addition to any other penalties provided by law, be assessed double the value of any property fraudulently listed. The list shall be filed by the assessor, after he has provided a copy of the list to the county collector and the board of equalization, in the office of the county clerk who, after entering the filing thereof, shall preserve and safely keep them. If the assessor, subsequent to such destruction, considers such property occupied as provided in subsection 2 of this section, the assessor shall consider such property new construction and improvements and shall assess such property accordingly as provided in subsection 1 of this section. For the purposes of this section, the term "natural disaster" means any disaster due to natural causes such as tornado, fire, flood, or earthquake.

10. Any political subdivision may recover the loss of revenue caused by subsection 9 of this section by adjusting the rate of taxation, to the extent previously authorized by the voters of such political subdivision, for the tax year immediately following the year of such destruction in an amount not to exceed the loss of revenue caused by this section.



(L. 1989 H.B. 181 & 633 § 2, A.L. 1990 H.B. 1817, A.L. 1994 S.B. 662 & 459, A.L. 1995 H.B. 211, A.L. 2003 S.B. 120, A.L. 2008 S.B. 711, A.L. 2011 H.B. 506)

**Assessor in counties of third classification may make changes in assessor's book, when, content, effective when county elects to adopt.**

**137.083.** 1. In any county of the third classification, the assessor may make changes to the assessor's book after the date of delivery pursuant to section **137.245**. The assessor may only make such changes if the ownership of a parcel of real property has changed since the latest entry in the assessor's book. An ownership change shall include both a full and a partial divestment of such real property and any additions thereto to a subsequent owner. The change to the assessor's book shall be limited to reallocating the assessed valuation of the property before such full or partial divestment among the prior and current owners to reflect such full or partial divestment.

2. Any increase in assessed valuation resulting from the implementation of the provisions of this section shall be considered new construction and improvements under the provisions of this chapter.

3. Subsections 1 and\* 2 of this section shall be effective in those counties of the third classification in which the governing body of such county elects to adopt a proposal to implement the provisions of subsections 1 and\* 2 of this section.

(L. 2003 S.B. 122)

\*Word "to" appears in original rolls.

**Government lands become taxable, when--state lien on real property, extent of.**

**137.085.** 1. Government lands entered or located on prior to the first day of January shall be taxable for that year and every year thereafter; school and swamp land and lots shall become taxable whenever the county sells, conveys or agrees to convey its title.

2. Real property shall in all cases be liable for the taxes thereon, and a lien is hereby vested in favor of the state on all real property for all taxes thereon, which lien shall accrue and become a fixed encumbrance as soon as the amount of the taxes is determined by assessment and levy, and said lien shall be enforced as provided by law; said lien shall continue to be enforced until all taxes, forfeitures, back taxes and costs shall be fully paid or the land sold or released as provided by law.

(RSMo 1939 § 10941, A.L. 1945 p. 1799 § 7)

Prior revisions: 1929 § 9747; 191 § 12757; 1909 § 11339

**Tangible personal property to be assessed in county of owner's residence--exceptions--apportionment of assessment of tractors and trailers..**

**137.090.** 1. All tangible personal property of whatever nature and character situate in a county other than the one in which the owner resides shall be assessed in the county where the owner resides; except that, houseboats, cabin cruisers, floating boat docks, and manufactured homes, as

defined in section [700.010](#), used for lodging shall be assessed in the county where they are located, and tangible personal property belonging to estates shall be assessed in the county in which the probate division of the circuit court has jurisdiction. Tangible personal property, other than motor vehicles as the term is defined in section [301.010](#), used exclusively in connection with farm operations of the owner and kept on the farmland, shall not be assessed by a city, town or village unless the farmland is totally within the boundaries of the city, town or village. No tangible personal property shall be simultaneously assessed in more than one county.

2. The assessed valuation of any tractor or trailer as defined in section [301.010](#) owned by an individual, partner, or member and used in interstate commerce must be apportioned to Missouri based on the ratio of miles traveled in this state to miles traveled in the United States in interstate commerce during the preceding tax year or on the basis of the most recent annual mileage figures available.

(RSMo 1939 § 10939, A.L. 1945 p. 1799 § 8, A.L. 1961 p. 605, A.L. 1978 H.B. 1634, A.L. 1981 H.B. 531, A.L. 1983 S.B. 63, et al., A.L. 2013 H.B. 1035 merged with S.B. 23 merged with S.B. 148)

Prior revisions: 1929 § 9745; 1919 § 12755; 1909 § 11337

Effective 8-28-13 (S.B. 23)

8-28-13 (S.B. 148)

10-11-13 (H.B. 1035)

\*H.B. 1035 effective 10-11-13, see § [21.250](#). H.B. 1035 was vetoed July 12, 2013. The veto was overridden on September 11, 2013.

CROSS REFERENCE:

Forest cropland, minerals to be taxed separately, [254.190](#)

### **Rental or leasing facilities to submit lessee lists.**

[137.092](#). 1. As used in this section, the following terms mean:

- (1) "Personal property", any house trailer, manufactured home, airplane, or aircraft;
- (2) "Rental or leasing facility", any manufactured home park, manufactured home storage facility, or any hangar or similar aircraft storage facility.

2. For all calendar years beginning on or after January 1, 2008, every owner of a rental or leasing facility shall, by January thirtieth of each year, furnish the assessor of the county in which the rental or leasing facility is located a list of the lessees located at the rental or leasing facility on January first of each year. The list shall include:

- (1) The name of the lessee;
- (2) The lessee's address and county of residency.

(L. 2007 S.B. 30, A.L. 2008 S.B. 711)

### **Corporate property, where taxed--tractors and trailers.**

[137.095](#). 1. The real and tangible personal property of all corporations operating in any county in the state of Missouri and in the City of St. Louis, and subject to assessment by county or township assessors, shall be assessed and taxed in the county in which the property is situated on the first day of January of the year for which the taxes are assessed, and every general or business corporation having or owning tangible personal property on the first day of January in each year, which is situated in any other county than the one in which the corporation is located, shall make return to the assessor of the county or township where the property is situated, in the same manner as other tangible personal property is required by law to be returned, except that all motor vehicles which are the property of the corporation and which are subject to regulation under chapter 390 shall be assessed for tax purposes in the county in which the motor vehicles are based.

2. For the purposes of subsection 1 of this section, the term "based" means the place where the vehicle is most frequently dispatched, garaged, serviced, maintained, operated or otherwise controlled, except that leased passenger vehicles shall be assessed at the residence of the driver or, if the residence of the driver is unknown, at the location of the lessee.

3. The assessed valuation of any tractor or trailer as defined in section [301.010](#) owned by a corporation and used in interstate commerce must be apportioned to Missouri based on the ratio of miles traveled in this state to miles traveled in the United States in interstate commerce during the preceding tax year or on the basis of the most recent annual mileage figures available.

(L. 1945 p. 1799 § 9, L. 1945 p. 1782 § 27, A.L. 1959 H.B. 108, A.L. 1965 p. 255, A.L. 1994 S.B. 652 merged with S.B. 662 & 459, A.L. 2013 H.B. 1035 merged with S.B. 23 merged with S.B. 148)

Effective 8-28-13 (S.B. 23)

8-28-13 (S.B. 148)

10-11-13 (H.B. 1035)

\*H.B. 1035 effective 10-11-13, see § [21.250](#). H.B. 1035 was vetoed July 12, 2013. The veto was overridden on September 11, 2013.

### **College fraternity and sorority real property, how assessed.**

[137.098](#). For the purposes of assessments of real property under chapter 137, property used for housing students owned by a fraternity and sorority recognized by a public or private college or university within this state shall be considered to be a cooperative housing association.

(L. 1986 S.B. 751 § 1 subsec. 1)

### **Certain property exempt from taxes.**

[137.100](#). The following subjects are exempt from taxation for state, county or local purposes:

(1) Lands and other property belonging to this state;

(2) Lands and other property belonging to any city, county or other political subdivision in this state, including market houses, town halls and other public structures, with their furniture and equipments, and on public squares and lots kept open for health, use or ornament;

(3) Nonprofit cemeteries;

(4) The real estate and tangible personal property which is used exclusively for agricultural or horticultural societies organized in this state, including not-for-profit agribusiness associations;

(5) All property, real and personal, actually and regularly used exclusively for religious worship, for schools and colleges, or for purposes purely charitable and not held for private or corporate profit, except that the exemption herein granted does not include real property not actually used or occupied for the purpose of the organization but held or used as investment even though the income or rentals received therefrom is used wholly for religious, educational or charitable purposes;

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

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

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

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

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

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

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

(10) Solar energy systems not held for resale.

(RSMo 1939 §§ 10937, 10938, A.L. 1945 p. 1799 § 5, A.L. 1959 H.B. 108, A.L. 1974 S.B. 333, A.L. 1999 S.B. 219, A.L. 2003 S.B. 11, A.L. 2004 H.B. 795, et al. merged with H.B. 1182, A.L. 2005 H.B. 58 merged with H.B. 186 merged with H.B. 461 merged with H.B. 487, A.L. 2007 H.B. 654 & 938, A.L. 2013 H.B. 142)

Prior revisions: 1929 §§ 9743, 9744; 1919 §§ 12753, 12754; 1909 §§ 11335, 11336

\*Section 70.430 was repealed by S.B. 1001 in 2000.

### **Charitable organizations, exemption from property taxes--assessor's duties.**

[137.101](#). 1. The activities of nationally affiliated fraternal, benevolent, or service organizations which promote good citizenship, humanitarian activities, or improve the physical, mental, and moral condition of an indefinite number of people are purposes purely charitable within the meaning of Subsection 1 of Section 6 of Article X of the Constitution and local assessing authorities may exempt such portion of the real and personal property of such organizations as the assessing authority may determine is utilized in purposes purely charitable from the assessment, levy, and collection of taxes.

2. If, at any time, an assessor finally determines, after any and all hearings or rightful appeals, that personal property, upon which an organization would otherwise owe taxes but for the provisions of subsection 1 of this section or subdivision (5) of section [137.100](#), is not used for purposes purely charitable, or for purposes described in subdivision (5) of section [137.100](#), then the assessor shall notify the department of revenue of such final determination within thirty days.

(L. 1986 H.B. 1022, et al. § 1, A.L. 2004 S.B. 1394, A.L. 2007 H.B. 654 & 938)

### **Homestead preservation--definitions--homestead exemption credit received, when, application process--assessor's duties--department of revenue duties--apportionment percentages set, how applied, notice to owners--rulemaking authority--sunset provision.**

[137.106](#). 1. This section may be known and may be cited as "The Missouri Homestead Preservation Act".

2. As used in this section, the following terms shall mean:

(1) "Department", the department of revenue;

(2) "Director", the director of revenue;

(3) "Disabled", as such term is defined in section [135.010](#);

(4) "Eligible owner", any individual owner of property who is sixty-five years old or older as of January first of the tax year in which the individual is claiming the credit or who is disabled, and who had an income of equal to or less than the maximum upper limit in the year prior to completing an application pursuant to this section; or

(a) In the case of a married couple owning property either jointly or as tenants by the entirety, or where only one spouse owns the property, such couple shall be considered an eligible taxpayer if both spouses have reached the age of sixty-five or if one spouse is disabled, or if one spouse is at least sixty-five years old and the other spouse is at least sixty years old, and the combined income of

the couple in the year prior to completing an application pursuant to this section did not exceed the maximum upper limit; or

(b) In the case of joint ownership by unmarried persons or ownership by tenancy in common by two or more unmarried persons, such owners shall be considered an eligible owner if each person with an ownership interest individually satisfies the eligibility requirements for an individual eligible owner under this section and the combined income of all individuals with an interest in the property is equal to or less than the maximum upper limit in the year prior to completing an application under this section. If any individual with an ownership interest in the property fails to satisfy the eligibility requirements of an individual eligible owner or if the combined income of all individuals with interest in the property exceeds the maximum upper limit, then all individuals with an ownership interest in such property shall be deemed ineligible owners regardless of such other individual's ability to individually meet the eligibility requirements; or

(c) In the case of property held in trust, the eligible owner and recipient of the tax credit shall be the trust itself provided the previous owner of the homestead or the previous owner's spouse: is the settlor of the trust with respect to the homestead; currently resides in such homestead; and but for the transfer of such property would have satisfied the age, ownership, and maximum upper limit requirements for income as defined in subdivisions (7) and (8) of this subsection; No individual shall be an eligible owner if the individual has not paid their property tax liability, if any, in full by the payment due date in any of the three prior tax years, except that a late payment of a property tax liability in any prior year shall not disqualify a potential eligible owner if such owner paid in full the tax liability and any and all penalties, additions and interest that arose as a result of such late payment; no individual shall be an eligible owner if such person filed a valid claim for the senior citizens property tax relief credit pursuant to sections [135.010](#) to [135.035](#);

(5) "Homestead", as such term is defined pursuant to section [135.010](#), except as limited by provisions of this section to the contrary. No property shall be considered a homestead if such property was improved since the most recent annual assessment by more than five percent of the prior year appraised value, except where an eligible owner of the property has made such improvements to accommodate a disabled person;

(6) "Homestead exemption limit", a percentage increase, rounded to the nearest hundredth of a percent, which shall be equal to the percentage increase to tax liability, not including improvements, of a homestead from one tax year to the next that exceeds a certain percentage set pursuant to subsection 10 of this section. For applications filed in 2005 or 2006, the homestead exemption limit shall be based on the increase to tax liability from 2004 to 2005. For applications filed between April 1, 2005, and September 30, 2006, an eligible owner, who otherwise satisfied the requirements of this section, shall not apply for the homestead exemption credit more than once during such period. For applications filed after 2006, the homestead exemption limit shall be based on the increase to tax liability from two years prior to application to the year immediately prior to application. For applications filed between December 31, 2008, and December 31, 2011, the homestead exemption limit shall be based on the increase in tax liability from the base year to the year prior to the application year. For applications filed on or after January 1, 2012, the homestead exemption limit shall be based on the increase to tax liability from two years prior to application to the year

immediately prior to application. For purposes of this subdivision, the term "base year" means the year prior to the first year in which the eligible owner's application was approved, or 2006, whichever is later;

(7) "Income", federal adjusted gross income, and in the case of ownership of the homestead by trust, the income of the settlor applicant shall be imputed to the income of the trust for purposes of determining eligibility with regards to the maximum upper limit;

(8) "Maximum upper limit", in the calendar year 2005, the income sum of seventy thousand dollars; in each successive calendar year this amount shall be raised by the incremental increase in the general price level, as defined pursuant to Article X, Section 17 of the Missouri Constitution.

3. Pursuant to Article X, Section 6(a) of the Constitution of Missouri, if in the prior tax year, the property tax liability on any parcel of subclass (1) real property increased by more than the homestead exemption limit, without regard for any prior credit received due to the provisions of this section, then any eligible owner of the property shall receive a homestead exemption credit to be applied in the current tax year property tax liability to offset the prior year increase to tax liability that exceeds the homestead exemption limit, except as eligibility for the credit is limited by the provisions of this section. The amount of the credit shall be listed separately on each taxpayer's tax bill for the current tax year, or on a document enclosed with the taxpayer's bill. The homestead exemption credit shall not affect the process of setting the tax rate as required pursuant to Article X, Section 22 of the Constitution of Missouri and section [137.073](#) in any prior, current, or subsequent tax year.

4. If application is made in 2005, any potential eligible owner may apply for the homestead exemption credit by completing an application through their local assessor's office. Applications may be completed between April first and September thirtieth of any tax year in order for the taxpayer to be eligible for the homestead exemption credit in the tax year next following the calendar year in which the homestead exemption credit application was completed. The application shall be on forms provided to the assessor's office by the department. Forms also shall be made available on the department's internet site and at all permanent branch offices and all full-time, temporary, or fee offices maintained by the department of revenue. The applicant shall attest under penalty of perjury:

(1) To the applicant's age;

(2) That the applicant's prior year income was less than the maximum upper limit;

(3) To the address of the homestead property; and

(4) That any improvements made to the homestead, not made to accommodate a disabled person, did not total more than five percent of the prior year appraised value. The applicant shall also include with the application copies of receipts indicating payment of property tax by the applicant for the homestead property for the two prior tax years.

5. If application is made in 2005, the assessor, upon request for an application, shall:

(1) Certify the parcel number and owner of record as of January first of the homestead, including verification of the acreage classified as residential on the assessor's property record card;



(2) Obtain appropriate prior tax year levy codes for each homestead from the county clerks for inclusion on the form;

(3) Record on the application the assessed valuation of the homestead for the current tax year, and any new construction or improvements for the current tax year; and

(4) Sign the application, certifying the accuracy of the assessor's entries.

6. If application is made after 2005, any potential eligible owner may apply for the homestead exemption credit by completing an application. Applications may be completed between April first and October fifteenth of any tax year in order for the taxpayer to be eligible for the homestead exemption credit in the tax year next following the calendar year in which the homestead exemption credit application was completed. The application shall be on forms provided by the department. Forms also shall be made available on the department's internet site and at all permanent branch offices and all full-time, temporary, or fee offices maintained by the department of revenue. The applicant shall attest under penalty of perjury:

(1) To the applicant's age;

(2) That the applicant's prior year income was less than the maximum upper limit;

(3) To the address of the homestead property;

(4) That any improvements made to the homestead, not made to accommodate a disabled person, did not total more than five percent of the prior year appraised value; and

(5) The applicant shall also include with the application copies of receipts indicating payment of property tax by the applicant for the homestead property for the three prior tax years.

7. Each applicant shall send the application to the department by October fifteenth of each year for the taxpayer to be eligible for the homestead exemption credit in the tax year next following the calendar year in which the application was completed.

8. If application is made in 2005, upon receipt of the applications, the department shall calculate the tax liability, adjusted to exclude new construction or improvements verify compliance with the maximum income limit, verify the age of the applicants, and make adjustments to these numbers as necessary on the applications. The department also shall disallow any application where the applicant has also filed a valid application for the senior citizens property tax credit, pursuant to sections [135.010](#) to [135.035](#). Once adjusted tax liability, age, and income are verified, the director shall determine eligibility for the credit, and provide a list of all verified eligible owners to the county collectors or county clerks in counties with a township form of government by December fifteenth of each year. By January fifteenth, the county collectors or county clerks in counties with a township form of government shall provide a list to the department of any verified eligible owners who failed to pay the property tax due for the tax year that ended immediately prior. Such eligible owners shall be disqualified from receiving the credit in the current tax year.

9. If application is made after 2005, upon receipt of the applications, the department shall calculate the tax liability, verify compliance with the maximum income limit, verify the age of the



applicants, and make adjustments to these numbers as necessary on the applications. The department also shall disallow any application where the applicant also has filed a valid application for the senior citizens property tax credit under sections [135.010](#) to [135.035](#). Once adjusted tax liability, age, and income are verified, the director shall determine eligibility for the credit and provide a list of all verified eligible owners to the county assessors or county clerks in counties with a township form of government by December fifteenth of each year. By January fifteenth, the county assessors shall provide a list to the department of any verified eligible owners who made improvements not for accommodation of a disability to the homestead and the dollar amount of the assessed value of such improvements. If the dollar amount of the assessed value of such improvements totaled more than five percent of the prior year appraised value, such eligible owners shall be disqualified from receiving the credit in the current tax year.

10. The director shall calculate the level of appropriation necessary to set the homestead exemption limit at five percent when based on a year of general reassessment or at two and one-half percent when based on a year without general reassessment for the homesteads of all verified eligible owners, and provide such calculation to the speaker of the house of representatives, the president pro tempore of the senate, and the director of the office of budget and planning in the office of administration by January thirty-first of each year.

11. For applications made in 2005, the general assembly shall make an appropriation for the funding of the homestead exemption credit that is signed by the governor, then the director shall, by July thirty-first of such year, set the homestead exemption limit. The limit shall be a single, statewide percentage increase to tax liability, rounded to the nearest hundredth of a percent, which, if applied to all homesteads of verified eligible owners who applied for the homestead exemption credit in the immediately prior tax year, would cause all but one-quarter of one percent of the amount of the appropriation, minus any withholding by the governor, to be distributed during that fiscal year. The remaining one-quarter of one percent shall be distributed to the county assessment funds of each county on a proportional basis, based on the number of eligible owners in each county; such one-quarter percent distribution shall be delineated in any such appropriation as a separate line item in the total appropriation. If no appropriation is made by the general assembly during any tax year or no funds are actually distributed pursuant to any appropriation therefor, then no homestead preservation credit shall apply in such year.

12. After setting the homestead exemption limit for applications made in 2005, the director shall apply the limit to the homestead of each verified eligible owner and calculate the credit to be associated with each verified eligible owner's homestead, if any. The director shall send a list of those eligible owners who are to receive the homestead exemption credit, including the amount of each credit, the certified parcel number of the homestead, and the address of the homestead property, to the county collectors or county clerks in counties with a township form of government by August thirty-first. Pursuant to such calculation, the director shall instruct the state treasurer as to how to distribute the appropriation and assessment fund allocation to the county collector's funds of each county or the treasurer ex officio collector's fund in counties with a township form of government where recipients of the homestead exemption credit are located, so as to exactly offset each homestead exemption credit being issued, plus the one-quarter of one percent distribution for

the county assessment funds. As a result of the appropriation, in no case shall a political subdivision receive more money than it would have received absent the provisions of this section plus the one-quarter of one percent distribution for the county assessment funds. Funds, at the direction of the county collector or the treasurer ex officio collector in counties with a township form of government, shall be deposited in the county collector's fund of a county or the treasurer ex officio collector's fund or may be sent by mail to the collector of a county, or the treasurer ex officio collector in counties with a township form of government, not later than October first in any year a homestead exemption credit is appropriated as a result of this section and shall be distributed as moneys in such funds are commonly distributed from other property tax revenues by the collector of the county or the treasurer ex officio collector of the county in counties with a township form of government, so as to exactly offset each homestead exemption credit being issued. In counties with a township form of government, the county clerk shall provide the treasurer ex officio collector a summary of the homestead exemption credit for each township for the purpose of distributing the total homestead exemption credit to each township collector in a particular county.

13. If, in any given year after 2005, the general assembly shall make an appropriation for the funding of the homestead exemption credit that is signed by the governor, then the director shall determine the apportionment percentage by equally apportioning the appropriation among all eligible applicants on a percentage basis. If no appropriation is made by the general assembly during any tax year or no funds are actually distributed pursuant to any appropriation therefor, then no homestead preservation credit shall apply in such year.

14. After determining the apportionment percentage, the director shall calculate the credit to be associated with each verified eligible owner's homestead, if any. The director shall send a list of those eligible owners who are to receive the homestead exemption credit, including the amount of each credit, the certified parcel number of the homestead, and the address of the homestead property, to the county collectors or county clerks in counties with a township form of government by August thirty-first. Pursuant to such calculation, the director shall instruct the state treasurer as to how to distribute the appropriation to the county collector's fund of each county where recipients of the homestead exemption credit are located, so as to exactly offset each homestead exemption credit being issued. As a result of the appropriation, in no case shall a political subdivision receive more money than it would have received absent the provisions of this section. Funds, at the direction of the collector of the county or treasurer ex officio collector in counties with a township form of government, shall be deposited in the county collector's fund of a county or may be sent by mail to the collector of a county, or treasurer ex officio collector in counties with a township form of government, not later than October first in any year a homestead exemption credit is appropriated as a result of this section and shall be distributed as moneys in such funds are commonly distributed from other property tax revenues by the collector of the county or the treasurer ex officio collector of the county in counties with a township form of government, so as to exactly offset each homestead exemption credit being issued.

15. The department shall promulgate rules for implementation of this section. Any rule or portion of a rule, as that term is defined in section [536.010](#), that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the

provisions of chapter 536 and, if applicable, section [536.028](#). This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be invalid and void. Any rule promulgated by the department shall in no way impact, affect, interrupt, or interfere with the performance of the required statutory duties of any county elected official, more particularly including the county collector when performing such duties as deemed necessary for the distribution of any homestead appropriation and the distribution of all other real and personal property taxes.

16. In the event that an eligible owner dies or transfers ownership of the property after the homestead exemption limit has been set in any given year, but prior to January first of the year in which the credit would otherwise be applied, the credit shall be void and any corresponding moneys, pursuant to subsection 12 of this section, shall lapse to the state to be credited to the general revenue fund. In the event the collector of the county or the treasurer ex officio collector of the county in counties with a township form of government determines prior to issuing the credit that the individual is not an eligible owner because the individual did not pay the prior three years' property tax liability in full, the credit shall be void and any corresponding moneys, under subsection 11 of this section, shall lapse to the state to be credited to the general revenue fund.

17. This section shall apply to all tax years beginning on or after January 1, 2005. This subsection shall become effective June 28, 2004.

18. In accordance with the provisions of sections [23.250](#) to [23.298](#) and unless otherwise authorized pursuant to section [23.253](#):

(1) Any new program authorized under the provisions of this section shall automatically sunset six years after the effective date of this section; and

(2) This section shall terminate on September first of the year following the year in which any new program authorized under this section is sunset, and the revisor of statutes shall designate such sections and this section in a revision bill for repeal.

(L. 2004 S.B. 730, S.B. 960 §§ 1, B, A.L. 2005 H.B. 58 merged with H.B. 186 merged with H.B. 229 merged with H.B. 461, A.L. 2006 S.B. 630, A.L. 2008 S.B. 711)

#### **Assessment blanks, books and supplies, furnished, when.**

[137.110](#). The state tax commission shall design the necessary assessment blanks, which design shall be furnished to the assessor at least one hundred twenty days prior to January first of each year. The assessor shall purchase assessment blanks, assessment books, and all necessary supplies relating to the assessment process at the expense of the county assessment fund.

(RSMo 1939 § 10950, A.L. 1945 p. 1782 §§ 10, 28, A.L. 1959 H.B. 108, A.L. 1983 S.B. 63, et al.)

Prior revisions: 1929 § 9756; 1919 § 12766; 1909 § 11348

## **Deferred maintenance, defined.**

137.112. 1. As used in sections 137.112 to 137.114, "deferred maintenance" means maintenance, repairs or replacements, as described in this section, to an existing dwelling consisting of any number of residential units, regardless of the classification of the real property for assessment purposes. The term "deferred maintenance" does not mean the addition of new construction to an existing building which increases the number of square feet of living space, nor does it mean maintenance, repairs, replacements, or new construction to a portion of an existing dwelling if such portion is used for commercial purposes.

2. Deferred maintenance includes the maintenance, repair or replacement of the following:

- (1) Broken floor joists, missing sections or collapsed interior floors;
- (2) Improperly installed or collapsing partitions, loose or missing plaster;
- (3) Broken or missing sash, frames or window panes;
- (4) Inadequate light or ventilation;
- (5) Missing or defective weather stripping or storm windows;
- (6) Missing or broken doors;
- (7) Collapsed or broken stairs, stairways or stair railings;
- (8) Missing or inoperative sanitary facilities;
- (9) Hazardous gas or electric installations;
- (10) Leaking sinks or defective drainboards;
- (11) Improperly installed, obstructed, broken or leaking piping, drains, vents or traps;
- (12) Inoperative or obsolete heating plant;
- (13) Electrical insulation missing or damaged, overloaded electrical circuits, improper electrical installations or connections;
- (14) Split or buckled basement support beams, open breaks or severe settlement in basement walls;
- (15) Inadequate exterior wall and attic insulation;
- (16) Open cracks or breaks in exterior building walls;
- (17) Holes or cracks through roof, defective roof flashing or skylights;
- (18) Collapsing or deteriorating chimneys;
- (19) Broken or missing gutters and downspouts;
- (20) Rotted fascia boards, eaves, soffits and cornices;

- (21) Collapsed or broken porch joists, columns or railings;
  - (22) Rotted or broken porch flooring;
  - (23) Missing or broken step treads; and
  - (24) Exterior or interior paint.
- (L. 1977 S.B. 214 § 1, A.L. 1983 S.B. 63, et al., A.L. 1985 S.B. 152)  
Effective 12-31-85

**Scope of sections.**

[137.113](#). The provisions of sections [137.112](#) to [137.114](#) shall apply only to the deferred maintenance of dwellings consisting of any number of residential units which is begun during the period January 1, 1978, to December 31, 1988, or which is begun during the period August 28, 1989, to December 31, 1998, regardless of the classification of the real property for assessment purposes.

(L. 1977 S.B. 214 § 2, A.L. 1983 S.B. 63, et al., A.L. 1985 S.B. 152, A.L. 1989 H.B. 181 & 633)

**Assessment of deferred maintenance improvements postponed--eligibility requirements.**

[137.114](#). 1. In making assessments of real property as required by the provisions of section [137.115](#), and in order to provide for the renovation of obsolete properties as authorized by Section 7 of Article X of the Missouri Constitution, the county assessor shall not, for a period of five years after a deferred maintenance activity has been begun, add to the assessed value of a dwelling consisting of any number of residential units, regardless of the classification of the real property for assessment purposes, any additional assessed value because of deferred maintenance which has been begun upon such property during the period prescribed in section [137.113](#); except that, before any county assessor shall refrain from adding additional assessed valuation because of a deferred maintenance activity he shall determine that the property in question is on the tax rolls of the county and that no delinquent taxes on such property are due.

2. To be eligible for the tax relief afforded by subsection 1 of this section, a dwelling must be located on real property within an area satisfying the description set forth in Section 7 of Article X of the Missouri Constitution. The governing body of each unit of local government of this state shall designate such areas within its boundaries by resolution, order, or ordinance, and each such resolution, order, or ordinance shall indicate the length of time the designation is to exist. Within thirty days of the date such resolution, order, or ordinance is passed, the unit of local government shall provide the assessor of the county or the city not within a county in which the designated area lies, a certified copy of the resolution, order, or ordinance designating the area and a map of the area so designated clearly showing the boundaries of the area, as well as all the streets lying within the area. Each unit of local government which designates an area for the tax relief set forth in subsection 1 of this section shall establish a procedure whereby any person may apply to the unit of local government, or an agency thereof, for certification that a designated dwelling lies within an area

duly designated for such tax relief. This certification shall also specify the items of deferred maintenance completed on the dwelling. Within twenty days after the issuance of such a certificate, the unit of local government shall transmit to the assessor of the county or city not within a county in which the real property lies a copy of the certificate. Upon receipt of such certificate, the assessor shall determine whether the property in question is eligible for the assessment postponement provided for in subsection 1 of this section and shall issue to the owner of the real property a formal declaration of whether such tax relief is to be made available, and, if so, also indicating the assessed valuation of the real property immediately prior to the deferred maintenance and the term of the assessment postponement. As used in this subsection, the phrase "unit of local government" shall mean the municipality within whose boundaries the area to be designated lies. If the area does not lie within the boundaries of any municipality, then "unit of local government" shall mean the county within whose boundaries the area to be designated lies.

(L. 1977 S.B. 214 § 3, A.L. 1983 S.B. 63, et al., A.L. 1985 S.B. 152)

Effective 12-31-85

**Real and personal property, assessment--maintenance plan--assessor maymail forms for personal property--classes of property,assessment--physical inspection required, when, procedure.**

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's deputies in all counties of this state including the city of St. Louis shall annually make a list of all real and tangible personal property taxable in the assessor's city, county, town or district. Except as otherwise provided in subsection 3 of this section and section 137.078, the assessor shall annually assess all personal property at thirty-three and one-third percent of its true value in money as of January first of each calendar year. The assessor shall annually assess all real property, including any new construction and improvements to real property, and possessory interests in real property at the percent of its true value in money set in subsection 5 of this section. The true value in money of any possessory interest in real property in subclass (3), where such real property is on or lies within the ultimate airport boundary as shown by a federal airport layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR Part 139 certification and owned by a political subdivision, shall be the otherwise applicable true value in money of any such possessory interest in real property, less the total dollar amount of costs paid by a party, other than the political subdivision, towards any new construction or improvements on such real property completed after January 1, 2008, and which are included in the above-mentioned possessory interest, regardless of the year in which such costs were incurred or whether such costs were considered in any prior year. The assessor shall annually assess all real property in the following manner: new assessed values shall be determined as of January first of each odd-numbered year and shall be entered in the assessor's books; those same assessed values shall apply in the following even-numbered year, except for new construction and property improvements which shall be valued as though they had been completed as of January first of the preceding odd-numbered year. The assessor may call at the office, place of doing business, or residence of each person required by this chapter to list property, and require the person to make a correct statement of all taxable tangible personal property owned by the person or



under his or her care, charge or management, taxable in the county. On or before January first of each even-numbered year, the assessor shall prepare and submit a two-year assessment maintenance plan to the county governing body and the state tax commission for their respective approval or modification. The county governing body shall approve and forward such plan or its alternative to the plan to the state tax commission by February first. If the county governing body fails to forward the plan or its alternative to the plan to the state tax commission by February first, the assessor's plan shall be considered approved by the county governing body. If the state tax commission fails to approve a plan and if the state tax commission and the assessor and the governing body of the county involved are unable to resolve the differences, in order to receive state cost-share funds outlined in section [137.750](#), the county or the assessor shall petition the administrative hearing commission, by May first, to decide all matters in dispute regarding the assessment maintenance plan. Upon agreement of the parties, the matter may be stayed while the parties proceed with mediation or arbitration upon terms agreed to by the parties. The final decision of the administrative hearing commission shall be subject to judicial review in the circuit court of the county involved. In the event a valuation of subclass (1) real property within any county with a charter form of government, or within a city not within a county, is made by a computer, computer-assisted method or a computer program, the burden of proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall be on the assessor at any hearing or appeal. In any such county, unless the assessor proves otherwise, there shall be a presumption that the assessment was made by a computer, computer-assisted method or a computer program. Such evidence shall include, but shall not be limited to, the following:

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

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

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

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

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

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

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

(2) Livestock, twelve percent;



(3) Farm machinery, twelve percent;

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

(5) Poultry, twelve percent; and

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

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

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

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

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

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

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

7. Each manufactured home assessed shall be considered a parcel for the purpose of reimbursement pursuant to section [137.750](#), unless the manufactured home is real estate as defined in subsection 7 of section [442.015](#) and assessed as a realty improvement to the existing real estate parcel.

8. Any amount of tax due and owing based on the assessment of a manufactured home shall be included on the personal property tax statement of the manufactured home owner unless the manufactured home is real estate as defined in subsection 7 of section [442.015](#), in which case the amount of tax due and owing on the assessment of the manufactured home as a realty improvement to the existing real estate parcel shall be included on the real property tax statement of the real estate owner.

9. The assessor of each county and each city not within a county shall use the trade-in value published in the October issue of the National Automobile Dealers' Association Official Used Car Guide, or its successor publication, as the recommended guide of information for determining the true value of motor vehicles described in such publication. The assessor shall not use a value that is greater than the average trade-in value in determining the true value of the motor vehicle without performing a physical inspection of the motor vehicle. For vehicles two years old or newer from a vehicle's model year, the assessor may use a value other than average without performing a physical inspection of the motor vehicle. In the absence of a listing for a particular motor vehicle in such publication, the assessor shall use such information or publications which in the assessor's judgment will fairly estimate the true value in money of the motor vehicle.

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

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

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

13. The provisions of subsections 11 and 12 of this section shall only apply in any county with a charter form of government with more than one million inhabitants.

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

15. Any county or city not within a county in this state may, by an affirmative vote of the governing body of such county, opt out of the provisions of this section and sections [137.073](#), [138.060](#), and [138.100](#) as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section [137.073](#) as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year of the general reassessment, prior to January first of any year. No county or city not within a county shall exercise this opt-out provision after implementing the provisions of this section and sections [137.073](#), [138.060](#), and [138.100](#) as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section [137.073](#) as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, in a year of general reassessment. For the purposes of applying the provisions of this subsection, a political subdivision contained within two or more counties where at least one of such counties has opted out and at least one of such counties has not opted out shall calculate a single tax rate as in effect prior to the enactment of house bill no. 1150 of the ninety-first general assembly, second regular session. A governing body of a city not within a county or a county that has opted out under the provisions of this subsection may choose to implement the provisions of this section and sections [137.073](#), [138.060](#), and [138.100](#) as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, and section [137.073](#) as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year of general reassessment, by an affirmative vote of the governing body prior to December thirty-first of any year.

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

(RSMo 1939 § 10950, A.L. 1945 P. 1782 § 10, A.L. 1951 p. 852, A.L. 1959 H.B. 108, A.L. 1972 H.B. 1175, A.L. 1973 H.B. 592, A.L. 1981 S.B. 13, A.L. 1983 S.B. 63, et al., A.L. 1985 S.B. 234, A.L. 1985 S.B. 152, A.L. 1986 S.B. 476, A.L. 1987 H.B. 909 merged with H.B. 384 Revision, A.L. 1989 H.B. 181 & 633 merged with S.B. 148, A.L. 1990 H.B. 1817, A.L. 1991 H.B. 608 merged with S.B. 432, H.B. 25, A.L. 1992 S.B. 630, A.L. 1998 S.B. 535 merged with S.B. 827, A.L. 2002 H.B. 1150, et al. § [137.115](#) and § 1, A.L. 2003 H.B. 57, A.L. 2004 S.B. 960 merged with S.B. 1394, A.L. 2005 H.B. 58 merged with S.B. 210 merged with S.B. 267, A.L. 2007 S.B. 22, A.L. 2008 H.B. 2058 merged with S.B. 711 merged with S.B. 718, A.L. 2010 S.B. 630, A.L. 2013 H.B. 1035)

Prior revisions: 1929 § 9756; 1919 § 12766; 1909 § 11348

\*Effective 10-11-13, see § [21.250](#). H.B. 1035 was vetoed July 12, 2013. The veto was overridden on September 11, 2013.

(2000) Term "possessory interests" includes leaseholds. *St. Charles County v. Curators of the University of Missouri*, 25 S.W.3d 159 (Mo.banc).

(2005) Characteristics of potential owner of property, such as possession of casino license, are irrelevant to determining value of property at highest and best use; therefore, applying standard for

casino real property which differs from other commercial properties is valuation subclass in violation of section and Article X, Section 4(b), Constitution of Missouri. Snider v. Casino Aztar/Aztar Missouri Gaming Corp., 156 S.W.3d 341 (Mo.banc).

#### **Department of revenue to furnish lists of motor vehicles.**

[137.116](#). 1. The department of revenue shall annually transmit as of January first of each year to the county assessor of each county and of the city of St. Louis, a list showing the description of all motor vehicles, motor boats and trailers, registered with the department of revenue, the name and address of the owner or the name and address of the registered agent of a corporate owner, of all motor vehicles, motor boats and trailers having a personal property situs within the county or city, the list to be furnished to the assessor before April first of the taxable year.

2. Each assessor shall use the report issued by the director of revenue to assist him in preparing assessment lists of all tangible personal property in the county or township.

(L. 1963 p. 184 § 1)

#### **Recorder to furnish list of real estate transfers (third and fourth class counties).**

[137.117](#). The circuit clerk and ex officio recorder of deeds of each county of the fourth class and of each county of the third class wherein the offices are combined, and the recorder of deeds of each county of the third class wherein the offices are separate, shall furnish the county assessor of his county, or the township assessors in counties with township organization, on or before the fifteenth day of each month a true and complete list of all real estate transfers completed in the county or townships, in counties with township organization, during the preceding month. The list so furnished shall contain the following information relating to each transfer:

(1) The names of the grantor and grantee;

(2) The consideration paid;

(3) A description of the real estate transferred by the smallest legal subdivisions, or by smaller parts, lots or parcels, if sections and the subdivisions thereof are subdivided into parts, lots or parcels as shown by plat duly recorded and if not so subdivided then by such description as will enable the assessor to find it, together with the number of acres transferred; and

(4) The book and page number where each deed is recorded.

(L. 1953 p. 372 § 59.365; L. 1955 p. 834 § 1; L. 1957 p. 798 § 1; A.L. 1959 H.B. 108 § 137.132)

#### **Filing of subdivision plat not to affect classification or increase appraised value--exception.**

[137.119](#). The filing of a real property subdivision plat with the recorder of deeds shall not, singularly, result in a change in classification or an increase in the appraised value of such property. All contiguous lots and lands for which a plat has been filed shall be combined and valued as a single parcel if no improvements have been made to such lots or lands. The provisions of this section shall not affect property assessed under the provisions of section [137.082](#).

(L. 1993 H.B. 541 § 2)

Effective 7-2-93

**Property list, contents.**

[137.120](#). The lists required by section [137.115](#) shall contain:

- (1) A list of all the real estate;
- (2) A list of all the livestock, poultry, and bee colonies, showing the total number of each;
- (3) An aggregate statement of all lawn and garden tractors, harvesting equipment, drilling machines, irrigation systems, farm machinery and implements;
- (4) All automobiles, trucks, motorcycles, minibikes, motorized and recreational vehicles, airplanes and all other motor vehicles;
- (5) All home, boat and other trailers; mobile homes; boats; boat motors; and all other tangible personal property not exempt by law from taxation.

(RSMo 1939 § 10950, A.L. 1945 p. 1782 § 10, A.L. 1972 S.B. 450, A.L. 1974 S.B. 333, A.L. 1989 H.B. 181 & 633)

Prior revisions: 1929 § 9756; 1919 § 12766; 1909 § 11348

**Depreciable tangible personal property--definitions--standardized schedule to be used--valuation table--exceptions.**

[137.122](#). 1. As used in this section, the following terms mean:

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

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

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

(4) "Original cost", the price the current owner, the taxpayer, paid for the item without freight, installation, or sales or use tax. In the case of acquisition of items of personal property as part of an acquisition of an entity, the original cost shall be the historical cost of those assets remaining in



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

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

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

6. The provisions of this section are not intended to modify the definition of tangible personal property as defined in section [137.010](#).

(L. 2005 H.B. 58 merged with H.B. 461 merged with S.B. 210, A.L. 2008 S.B. 711)

#### **Procedure in case of absence from property and of death.**

[137.125](#). 1. If any person required by this chapter to list property shall be sick or absent when the assessor calls for a list of his property, the assessor shall leave at the office, or the usual place of residence or business of such person, a printed assessment blank and a printed notice, requiring such person to make out and mail or take to the office of said assessor, not more than twenty days from the date of such notice, a sworn statement of the property which he is required to list.

2. If any such person shall have died prior to the time when the assessor calls for such list, the assessor shall deliver such assessment blank and printed notice to the executor or administrator of such deceased person, and such executor or administrator shall make out and deliver to the assessor such sworn statement of all the property of such decedent.

3. The date of leaving such notice and the name of the person required to list the property shall be carefully noted by the assessor; and if any such person shall neglect or refuse to deliver the statement, properly made out, signed and sworn to as required, the assessor shall make the assessment, as required by this chapter.

(RSMo 1939 § 10951, A.L. 1945 p. 1782 § 11)

Prior revisions: 1929 § 9757; 1919 § 12767; 1909 § 11349



### **Assessor to make physical inspection, when--assessment.**

137.130. Whenever there shall be any taxable personal property in any county, and from any cause no list thereof shall be given to the assessor in proper time and manner, or whenever the assessor has insufficient information to assess any real property, the assessor or an employee of the assessor shall assess the property based upon a physical inspection or on the best information the assessor can obtain; and for that purpose the assessor or an employee of the assessor shall have lawful right to enter into any lands and make any examination and search which may be necessary to assess such real property only when the assessor is entering because the assessor has insufficient information to assess such real property or to assess such personal property only when the assessor is entering because no list of taxable personal property has been given, and may examine any person upon oath touching the same. The assessor or an employee of the assessor shall not enter the interior of any structure on any real property as part of the inspection to assess such property without permission. The assessor shall list, assess and cause taxes to be imposed upon omitted taxable personal property in the current year and in the event personal property was also subject to taxation in the immediately preceding three years, but was omitted, the assessor shall also list, assess and cause taxes to be imposed upon such property.

(RSMo 1939 § 10954, A.L. 1945 p. 1782 § 14, A.L. 1999 S.B. 19 and S.B. 219, A.L. 2005 H.B. 58 merged with S.B. 210)

Prior revisions: 1929 § 9760; 1919 § 12770; 1909 § 11352

### **Duplicate list to be left if made during absence of owner.**

137.135. Whenever an assessment of property is made in the absence of the owner thereof, a duplicate list of such assessment shall be left, at the time of assessment, with some other member of the family not less than fifteen years of age, or with whoever may be in charge of such property. If the owner of the property is a nonresident, and neither he nor his agent is present when the assessment is made, a duplicate of the assessment shall be mailed by the assessor to the owner at his last address, if known.

(RSMo 1939 § 10987, A.L. 1945 p. 1782 § 18)

Prior revisions: 1929 § 9796; 1919 § 12806; 1909 § 11388

### **Assessor and other officers to administer oaths--failure of assessor--penalty.**

137.150. Assessors and deputy assessors, county and circuit clerks, notaries public, commissioners of the county commissions, associate circuit judges, and all other judicial officers, are empowered and authorized to administer any oath relating to the assessment of property required by this chapter, and the assessor shall be liable to a fine of not less than ten dollars, to be recovered by suit or by indictment, for each list he shall receive without the same has been duly sworn to before some such officer; provided, he shall not be subject to a fine in any case where he or his deputy has made out the same on his own knowledge or information, in the absence of the person whose property is listed, or where he or his deputy has made it out on the refusal of the taxpayer to make it

out and to swear to it; and it shall be the duty of the court having jurisdiction in criminal cases to give this section in charge of the grand jury at each term of the court.

(RSMo 1939 § 10952, A.L. 1945 p. 1782 § 16)

Prior revisions: 1929 § 9758; 1919 § 12768; 1909 § 11350

### **Form of oath--refusal to make oath--penalty.**

137.155. 1. The oath to be signed and affirmed or sworn to by each person making a list of property required by this chapter is as follows:

I, ....., do solemnly swear, or affirm, that the foregoing list contains a true and correct statement of all the tangible personal property, made taxable by the laws of the state of Missouri, which I owned or which I had under my charge or management on the first day of January, 20..... I further solemnly swear, or affirm, that I have not sent or taken, or caused to be sent or taken, any property out of this state to avoid taxation. So help me God.

2. Any person who refuses to make oath or affirmation to his list, when required so to do by the assessor or his deputy, shall, upon conviction, be deemed guilty of a misdemeanor and no property shall be exempt from executions issued on judgments in prosecutions under this section.

3. The list and oath shall be filed by the assessor, after the assessor has completed the assessor's books, in the office of the county clerk, who, after entering the filing thereon, shall preserve and safely keep them.

(RSMo 1939 § 10953, A.L. 1945 p. 1782 § 17, A.L. 1959 H.B. 108, A.L. 1978 H.B. 1634, A.L. 1989 S.B. 127, et al., A.L. 2003 H.B. 57)

Prior revisions: 1929 § 9759; 1919 § 12769; 1909 § 11351

(2001) Section allowing taxpayer to affirm, rather than swear to, property list and permits deletion of phrase referring to God is constitutional. *Oliver v. State Tax Commission of Missouri*, 37 S.W.3d 243 (Mo.banc).

### **Assessment of discovered real property--notice to state tax commission.**

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

(RSMo 1939 § 10977, A.L. 1945 p. 1782 § 19)

Prior revisions: 1929 § 9788; 1919 § 12798; 1909 § 11380

### **Procedure of assessing real estate omitted from tax books.**

[137.165](#). If by any means any tract of land or town lot shall be omitted in the assessment of any year or series of years, and not put upon the assessor's book, the same, when discovered, shall be assessed by the assessor for the time being, and placed upon his book before the same is returned to the court, with all arrearages of tax which ought to have been assessed and paid in former years charged thereon.

(RSMo 1939 § 10978, A.L. 1945 p. 1782 § 20)

Prior revisions: 1929 § 9789; 1919 § 12799; 1909 § 11381

#### **Each tract of land charged with its own taxes--notice to owner.**

[137.170](#). Each tract of land or lot shall be chargeable with its own taxes, no matter who is the owner, nor in whose name it is or was assessed. The assessment of land or lots in numerical order, or by plats and a land list in alphabetical order, as provided in this chapter, shall be deemed and taken in all courts and places to impart notice to the owner or owners thereof, whoever or whatever they may be, that it is assessed and liable to be sold for taxes, interest and costs chargeable thereon; and no error or omission in regard to the name of any person, with reference to any tract of land or lot, shall in any wise impair the validity of the assessment thereof for taxes.

(RSMo 1939 § 10984, A.L. 1945 p. 1782 § 22)

Prior revisions: 1929 § 9793; 1919 § 12803; 1909 § 11385

#### **Failure to assess taxable property--method of subsequent assessments.**

[137.175](#). Whenever there has been a failure to assess the taxable property in any county for any year or years, the assessor of said county for the time being shall assess the property for the year or years in which said failure shall have occurred. Such assessment shall be made at the same time as is now provided by law for the assessment of property, the assessment for each year to be in a separate book. In making the said assessment, and in all subsequent proceedings thereon, the assessor, county commission, clerk of the county commission and collector shall be governed by the same law as is now in force for the assessment and collection of taxes, and shall receive the same compensation as is now provided by law for similar duties.

(RSMo 1939 § 11000, A.L. 1945 p. 1782 § 23)

Prior revisions: 1929 § 9810; 1919 § 12819; 1909 § 11401

#### **Building permits in certain second class counties, when required--application, fee, issuance--list given assessor--misdemeanor.**

[137.177](#). 1. The term "building" as used in this section means an edifice composed of brick, marble, wood or some other proper substance, erected or constructed, designed to stand more or less permanently, and covering a space of land for use as a dwelling, storehouse, factory, shelter for beasts or some other useful purpose.

2. (1) The county commission in counties of class two with a population of less than seventy-five thousand adjoining a county of the first class may by order duly made of record require that before any person shall erect or construct any building, the cost of which exceeds six hundred dollars, upon any lands lying and situate outside the corporate limits of any incorporated city in such counties he shall first file an application for a building permit with the county clerk of such county, which said application shall describe by metes and bounds the lands upon which the erection or construction of a building or buildings proposed and a general description of the building or buildings to be constructed or erected thereon;

(2) Before any such order shall become effective, it shall be published once each week for three consecutive weeks in at least one newspaper of general circulation in the county.

3. Upon receipt of such application the county clerk of such county shall immediately prepare a building permit in the customary form and shall issue the same to the applicant upon the payment by the applicant of the building permit fee of five dollars.

4. The county clerk of such counties shall keep a true and accurate record of the building permits so issued and shall, on the first day of January and the first day of July of each year, deliver to the county assessor a list of all building permits issued for the previous six-month period.

5. Any person who shall construct or erect or attempt to construct or erect any building in such county without first securing a building permit as provided in this section shall be guilty of a misdemeanor.

6. The provisions herein shall not apply to those counties which have adopted a planning and zoning commission under chapter 64 and shall become inoperative and of no effect in those counties which may hereafter adopt a planning and zoning commission under chapter 64.

(L. 1957 p. 798 §§ 1 to 5, A.L. 1961 p. 606)

**Valuation increased--assessor to notify owner--appeals to county board of equalization--notice to owners required, when, contents.**

137.180. 1. Whenever any assessor shall increase the valuation of any real property he shall forthwith notify the record owner of such increase, either in person, or by mail directed to the last known address; every such increase in assessed valuation made by the assessor shall be subject to review by the county board of equalization whereat the landowner shall be entitled to be heard, and the notice to the landowner shall so state.

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

shall be entitled to be heard, and the notice to the landowner shall so state. Notice of the projected tax liability from the county shall accompany the notice of increased valuation from the assessor.

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

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

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

- (1) The record owner's name, address, and the parcel number of the property;
- (2) A list of all political subdivisions levying a tax upon the property of the record owner;
- (3) The projected tax rate for each political subdivision levying a tax upon the property of the record owner, and the purpose for each levy of such political subdivisions;
- (4) The previous year's tax rates for each individual tax levy imposed by each political subdivision levying a tax upon the property of the record owner;
- (5) The tax rate ceiling for each levy imposed by each political subdivision levying a tax upon the property of the record owner;
- (6) The contact information for each political subdivision levying a tax upon the property of the record owner;

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

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

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

(L. 1945 p. 1782 § 15, A.L. 2008 S.B. 711, A.L. 2010 H.B. 1316 merged with S.B. 588)

#### **Tracts less than one-sixteenth of a section.**

137.185. 1. In all cases where any person, company or corporation may hereafter divide any tract of land into parcels less than one-sixteenth part of a section or otherwise, in such manner that such parcels cannot be described in the usual manner of describing lands in accordance with the surveys made by the general government, it shall be the duty of such person, company or corporation to cause such lands to be surveyed and a plat thereof made by a surveyor in the county where such lands are situated, which plat shall particularly describe and set forth the lots or parcels of land surveyed, as aforesaid; the lots and blocks shall be numbered in progressive numbers, and the plats shall show the number, location and quantity of land in each lot, and the description of the tract of land so divided; provided, that whenever it shall appear to the county commission of the county in which any such tracts are situated that tracts or parcels of land less than one-sixteenth of a section, and lying outside of the limits of any incorporated city, town or village, have been conveyed without having been surveyed and platted and the plat thereof recorded as herein provided, the commission may require the county surveyor, by order of record, to survey and plat such tract or tracts of land and record the plat so made, all of which shall be done at the expense of the owner of such tracts of land at the time the survey is made.

2. And when any tracts of land lying within the limits of any city, town or village cannot be described by lot or block number, or other description given in a recorded plat, the city council may have such tracts of land surveyed and platted by the city or county surveyor, or other competent surveyor. Such plat shall be given such appropriate name as will distinguish it from all other surveys and plats, and streets included therein appropriately named, and such plats hereafter or heretofore made by any city, town or village shall have the full force and effect as other plats made under the provisions of this section. Said plat shall be certified to by the surveyor and recorded in like manner as the plats of towns are required to be certified to and recorded. The description of real estate in any deed or conveyance, or for the purpose of taxation, in accordance with the number and

description set forth in the plat aforesaid, shall be deemed a good and valid description of the lot or parcel of lands so described.

3. Said surveyor shall file in the office of the clerk of the county commission of the county, in which any such lots or tracts of land platted under the provisions of this law are situated, his report and copy of such survey and tracts or lots platted under the provisions of this section, with the statements of the costs of such survey and platting, and the recorder's fee for recording same, which shall be paid by the surveyor, with an apportionment of the same, against each tract thus surveyed and platted, and the commission at the next term thereafter shall levy the amount of such costs as a tax against such tracts as thus apportioned and certified to by the surveyor, and shall cause the same to be entered upon the tax books against the several tracts and collected as other taxes are collected. And when said taxes are thus collected the county commission shall cause a warrant to be drawn for the amount of such collections to the surveyor making said plat and cause same to be paid to him accordingly.

(RSMo 1939 § 10988, A.L. 1945 p. 1782 § 42)

Prior revisions: 1929 § 9797; 1919 § 12807; 1909 § 11389

#### **Penalty for violation of section [137.185](#).**

[137.190](#). Any person, company or corporation that may hereafter violate the provisions of section [137.185](#) shall upon conviction be deemed guilty of a misdemeanor.

(RSMo 1939 § 10989, A.L. 1945 p. 1782 § 43)

Prior revisions: 1929 § 9798; 1919 § 12808; 1909 § 11390

#### **County commissions to procure plats from United States land office.**

[137.195](#). Each county commission of this state shall procure from the register of the United States land office and keep on file plats of all townships and parts of townships in their respective counties, showing the county lines on a scale sufficiently large to show the sections and parts of sections, by their legal subdivisions, and all lands subject to taxation at that time, and also all private land claims with the name of the original claimant, the number of the survey and the number of acres.

(RSMo 1939 § 10966, A.L. 1945 p. 1782 § 30)

Prior revisions: 1929 § 9771; 1919 § 12781; 1909 § 11363

#### **Plats or maps lost--duty of county commissions.**

[137.200](#). In any county where land plats or maps have been lost or destroyed, the county commission of such county shall procure others to supply the places of those so lost or destroyed; and where any county commission fails to procure such maps or plats at least sixty days before the time for commencing the assessment in any year, it shall be the duty of the assessor of such county to procure them, to be paid for by the county.



(RSMo 1939 § 10967, A.L. 1945 p. 1782 § 31)

Prior revisions: 1929 § 9776; 1919 § 12786; 1909 § 11368

**Assessor to have free access to plats and maps--board to compare--omissions.**

137.205. The assessor shall have free access to all land plats and maps during the time of assessment with a view to ascertain what lands are taxable; and upon the return of the assessor's books to the board of equalization, the said board shall compare the same with the plats and maps of the county; and in all cases where any lands have been omitted by the assessor, they shall be placed in the assessor's books and assessed as other lands are required to be assessed by this chapter.

(RSMo 1939 § 10968, A.L. 1945 p. 1782 § 32)

Prior revisions: 1929 § 9777; 1919 § 12787; 1909 § 11369

**Assessor to examine and compare lists--assessor's book.**

137.210. The assessor shall examine and compare the list of property delivered by individuals with the plats and maps, and after diligent efforts to ascertain all taxable property in his county shall make a complete list of all the real and tangible personal property taxable by his county to be called the assessor's book.

(RSMo 1939 § 10969, A.L. 1945 p. 1782 § 33, A.L. 1959 H.B. 108)

Prior revisions: 1929 § 9778; 1919 § 12788; 1909 § 11370

**Books to be divided into two parts--land list and personal property list--method of making list.**

137.215. 1. In all counties, except in the city of St. Louis, the assessor's books shall be arranged or divided into two parts only, part first to be known and denominated "the land list", which shall contain all lands by him assessed, arranged, as nearly as may be, in numerical order of range, township, section and parts of sections, lots or parcels, by the least legal subdivisions, when sections are so divided into parts, lots or parcels; and all lots or parcels of land in cities, towns and villages shall be arranged according to the number of block, lot or parcel; and all lands designated by number, surveys or parts of surveys, and all lands that can be described by numerical order, shall be placed in the land list, with the owner's name, if known, and if not, then the name of the original patentee, grantee or purchaser from the federal government, the state or county, as the case may be, opposite thereto; and when any person shall be the owner or original purchaser of a section, half section, quarter section or half quarter section, block, half block or quarter block, the same shall be assessed as one tract, and the name of such person placed opposite thereto, the lowest numbered range, township, section, block, lot or survey always to be placed first in the land\* list. The assessor shall consolidate all lands owned by one person in a section, and all town lots owned by one person in a square or block, into one tract, lot or call, when it is practicable; and for any violation of this section in unnecessarily dividing the same up into more tracts than one, or more lots than one, the county commission shall deduct from his account, for making the county assessment, ten cents for

each tract or lot not so consolidated. At the close of the land list the assessor shall place all the lands which cannot be properly described by numerical order, which shall be otherwise briefly described, indicating the quantity and location thereof, with the owner's name, if known, alphabetically arranged, opposite thereto; and the assessor shall place in a column opposite each tract of land the assessed valuation thereof; provided, that in every county where, from the nature and number of the divisions and subdivisions of the lands therein, it shall appear to the county commission of such county to be impracticable or impossible to arrange the land list in numerical order, it shall be the duty of such county commission to pass an order requiring said land list to be arranged in the alphabetical order of the names of the persons to whom assessed, and thereafter said land list shall be so arranged in alphabetical order, with a proper description of the lands, indicating briefly the quantity and location thereof, opposite the names of the persons to whom the same are assessed.

2. Part second shall be known and designated as the "personal property", which shall contain a list of the names of all persons liable to assessment, alphabetically arranged, and the assessor shall set opposite their names the tangible personal property respectively owned by them. It shall be in tabular form, with suitable captions and separate columns for the names of persons assessed for each kind of property, the assessed value thereof, the whole amount chargeable to each person, and such other columns as may be useful and convenient in practice; provided, that both the land list and the tangible personal property divisions of said book or books shall contain in a proper column provided therefor the identifying road district number or name in which each listed tract of land is situate and in which each listed taxpayer resides.

(RSMo 1939 § 10971, A.L. 1945 p. 1782 § 34)

Prior revisions: 1929 § 9780; 1919 § 12790; 1909 § 11372

\*Word "last" appears in original rolls.

CROSS REFERENCE:

Abbreviations permitted in land descriptions, [140.180](#)

### **Assessor to prepare plats to all tracts and lots.**

[137.220](#). The assessor of St. Louis City shall cause to be prepared plats covering all tracts and lots of land in said city, and the county assessor in every county where the county commission shall have passed an order requiring an alphabetical arrangement of the land list, shall cause to be prepared plats covering all tracts and lots of lands in such county, showing upon the respective pieces of property, as marked down on said plats, the names of the persons to whom each tract or lot was assessed for each year; he shall cause the changes for the assessment of the following years to be marked in different inks, stating on the first leaf of each plat book for what years the different inks were used, and such plats shall not be used to record the changes for a longer period than seven assessment years on each set of plats; and in every such county where an alphabetical arrangement of the land list shall be adopted by order of the county commission, such commission shall allow to the assessor a reasonable compensation for preparing such plat and procuring the books therefor.

(RSMo 1939 § 10972, A.L. 1945 p. 1782 § 35)

Prior revisions: 1929 § 9781; 1919 § 12791; 1909 § 11373

**Assessor to be provided with real estate book and personal assessmentbook.**

137.225. 1. In all counties, except the city of St. Louis, the assessor shall be provided with two books, one to be called the "real estate book", and the other to be called the "personal assessment book".

2. The real estate book shall contain all lands subject to assessment. It shall be in tabular form, with suitable captions and separate columns. The first column shall contain the name of the owner, if known; if not, the name of the party who paid the last tax; if no tax has ever been paid, then the name of the original patentee, grantee or purchaser from the federal government, the state or county, as the case may be, opposite thereto; the second column shall contain the residence of the owner; the third column shall contain an accurate description of the land by the smallest legal subdivisions, or by smaller parts, lots or parcels, when sections and the subdivisions thereof are subdivided into parts, lots or parcels; the fourth column shall contain the actual cash valuation. When any person shall be the owner or original purchaser of a section, quarter section or half quarter section, block, half block or quarter block, the same shall be assessed as one tract. The assessor shall arrange, collect and list all lands owned by one person in the county, under his name and on the same page, if there be room to contain it, and if not on the next and following leaf, with proper indications of such continuance, whether they be lots and blocks in a city, or sections or parts of sections in the country, the lowest numbered range, township and section, block, lot or survey always being placed first in such list, and so on in numerical order until said list for each property owner is completed. The assessor shall consolidate all lands owned by one person in a square or block into one tract, lot or call, and for any violation of this section, in unnecessarily dividing the same into more tracts than one or more lots than one, the county commission shall deduct from his account for making the county assessment, ten cents for each lot or tract not so consolidated. At the close of each owner's list, the assessor shall place all the lands that appear to belong to the owner, which cannot be properly described by numerical order, as contemplated in this section, which shall be otherwise properly described, indicating the quantity and location thereof.

3. The personal assessment book shall contain a list of the names of all persons liable to assessment, alphabetically arranged with proper priority of vowels. The assessor shall set opposite their names the tangible personal property respectively owned by them. It shall be in tabular form, with suitable captions and proper columns; the first column shall contain the names of the persons assessed; the second column shall contain the residence, if in the city, the ward, addition and block, or, if outside an incorporated city or town, the township in the county; the third column shall contain the occupation of the party assessed; the fourth column shall contain each kind of property assessed; the fifth column shall contain the assessed value thereof; the sixth column shall contain the amount chargeable to each person, and there may be such other columns as are useful and convenient in practice.

4. Nothing in this section shall be construed to prohibit separate real estate and personal assessment books in all incorporated cities where they are necessary.

(RSMo 1939 § 10973, A.L. 1945 p. 1782 § 36, A.L. 1959 H.B. 108)

Prior revisions: 1929 § 9782; 1919 § 12792; 1909 § 11374

**When section 137.225 does not apply.**

137.230. 1. Nothing in section 137.225 shall be construed to apply to counties which have already adopted a method of plats and abstracts to facilitate the assessment and collection of the revenue; nor shall the provisions of section 137.225 apply to counties having less population than forty thousand, unless a majority of the voters in any such county shall elect to adopt its provisions at a general election, upon the question being ordered to be submitted by the county commission.

2. In all counties the county commission may, in addition to the foregoing provisions for securing a full and accurate assessment of all property therein liable to taxation, or in lieu thereof, by order entered of record, adopt for the whole or any designated part of the county any other suitable and efficient means or method to the same end, whether by procuring maps, plats or abstracts of titles of the lands in the county or designated part thereof or otherwise and may require the assessor, or any other officer, agent or employee of the county to carry out the same, and may provide the means for paying therefor out of the county treasury.

(RSMo 1939 § 10976, A.L. 1945 p. 1782 § 37, A.L. 1959 H.B. 108, A.L. 1963 p. 184 § 137.232)

Prior revisions: 1929 § 9787; 1919 § 12797; 1909 § 11379

**Assessor's books to have three columns for values--extension of taxes.**

137.235. In preparing said assessor's book, each county assessor shall provide therein three columns for values. The first to contain the total assessed valuation of tangible personal property assessed to each individual, and the assessed valuation of each tract of land or town lot listed; the second column to contain the valuation of such property as corrected and equalized by the county board; and upon the receipt of a certificate from the state tax commission setting forth the action of said commission in respect to his county, the county clerk shall extend in the third column the valuation as equalized and assessed by said state tax commission. In all cases of extension where the equalized valuation shall happen to be fractional, the clerk shall reject all such fractions as may fall below fifty cents; fractions of fifty cents or more shall be extended as one dollar. The state, county and all other taxes shall be computed and extended by the county clerk in separate columns against the valuation produced by the equalization of the several classes of property by the state tax commission; provided, that only one column shall be used for the total state taxes, and one column for the total county taxes, such columns to be headed with the total tax rate for such purposes, except that the county road tax may be extended in a separate column. In the extension of taxes the fraction of a cent shall be extended as one cent. The county clerk shall add up the figures showing the amount of such tax, in the proper columns, and the aggregate amount in each column shall be noted on each page. Said clerk shall test the accuracy of such additions by computing the amount of

such tax on the aggregate amount of property on each page, that he may be certain that the tax has been correctly extended and added.

(RSMo 1939 § 10995, A.L. 1945 p. 1782 § 38)

Prior revisions: 1929 § 9805; 1919 § 12815; 1909 § 11397

**Tax-exempt properties, assessor to compile list for state tax commission.**

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

(L. 1989 S.B. 148 § 1 merged with H.B. 181 & 633 § 1)

**County commissions to furnish additional books when necessary.**

137.240. In every county where, from the length of the assessment lists, it appears to the county commission of the county to be impossible or impracticable to include the lists in one book, the commission shall enter of record an order requiring the lists to be made in two or more volumes. Thereafter the assessment book or list shall be made in two or more separate volumes, numbered consecutively, and the affidavit required by section 137.245 shall be annexed to each volume, referring therein to the other volumes by inserting in lieu of the word "book", in the latter part of the affidavit, the words "volume and in volume .... (herewith returned)".

(RSMo 1939 § 10991, A.L. 1945 p. 1782 § 40, A.L. 1959 H.B. 108)

Prior revisions: 1929 § 9801; 1919 § 12811; 1909 § 11393

**Projected tax liability, assessor to provide clerk with assessment book--abstract required--political subdivisions to informally project a nonbinding tax levy, procedure.**

137.243. 1. To determine the "projected tax liability" required by subsections 2 and 4 of section 137.180, subsection 3 of section 137.355, and subsection 2 of section 137.490, the assessor, on or before March first of each odd-numbered tax year, shall provide the clerk with the assessment book which for this purpose shall contain the real estate values for that year, the prior year's state assessed values, and the prior year's personal property values. On or before March

fifteenth, the clerk shall make out an abstract of the assessment book showing the aggregate amounts of different kinds of real, personal, and other tangible property and the valuations of each for each political subdivision in the county, or in the city for any city not within a county, entitled to levy ad valorem taxes on property except for municipalities maintaining their own tax or assessment books. The governing body of each political subdivision or a person designated by the governing body shall use such information to informally project a nonbinding tax levy for that year and return such projected tax levy to the clerk no later than April eighth. The clerk shall forward such information to the collector who shall then calculate and, no later than April thirtieth, provide to the assessor the projected tax liability for each real estate parcel for which the assessor intends to mail a notice of increase pursuant to sections [137.180](#), [137.355](#), and [137.490](#).

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

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

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

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

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

(L. 2008 S.B. 711, A.L. 2010 H.B. 1316)

**Assessor to prepare and return assessor's book, verification--clerk to abstract--failure, a misdemeanor--clerk to forward copy of valuations, to whom, when.**

[137.245](#). 1. The assessor shall make out and return to the county governing body, on or before the first day of July in every year, the assessor's book, verified by an affidavit annexed thereto, in the following words: "..... being duly sworn, makes oath and says that such person has made diligent efforts to ascertain all the taxable property being or situate, on the first day of January last



past, in the county of which such person is assessor; that, so far as such person has been able to ascertain the same, it is correctly set forth in the foregoing book, in the manner and the value thereof stated therein, according to the mode required by law".

2. The clerk of the county governing body shall immediately make out an abstract of the assessment book, showing aggregate footings of the different columns, so as to set forth the aggregate amounts of the different kinds of real and tangible personal property and the valuation thereof, and forward the abstract to the state tax commission. Failure of the clerk to make out and forward the abstract to the state tax commission on or before the twentieth day of July is a misdemeanor.

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

(RSMo 1939 § 10990, A.L. 1945 p. 1782 § 39, A.L. 1959 H.B. 108, A.L. 1976 H.B. 1162, A.L. 1994 S.B. 652, A.L. 2002 H.B. 2018, A.L. 2008 S.B. 711)

Prior revisions: 1929 § 9800; 1919 § 12810; 1909 § 11392

#### **List lost or destroyed--new assessment to be made.**

137.250. 1. If from any cause the assessor's books, either before or after the taxes are extended thereon, and the assessment list taken and returned by the assessor of any county to the county commission are lost or destroyed, the assessor shall immediately make another assessment of the property for the year for which the books and lists were made. The assessment shall be made and certified under the same conditions, rules and regulations, as nearly as may be under the circumstances, as provided by law for the assessment in the first instance, and the assessor and county clerk shall receive the same pay for their services that is allowed by law for making the assessment and extending the taxes in the first instance. The assessment and tax books shall have the same validity and effect as the original assessment and tax books.



2. In the event that the assessment is not completed until after the adjournment of the county boards of equalization, the presiding commissioner of the county commission shall immediately convene the county board of equalization by causing notice of the time of the special meeting to be served on each member of the board not less than three days prior to the date fixed by him for the meeting. The board, when assembled, shall equalize the valuations of property in the new assessment, in the same manner as is provided by law for the regular meetings of the board.

(RSMo 1939 § 10979, A.L. 1945 p. 1782 § 41, A.L. 1959 H.B. 108)

Prior revisions: 1929 § 9790; 1919 § 12800; 1909 § 11382

#### **County clerk to correct tax book.**

137.260. The clerk of the county commission shall immediately correct the tax book, under any order which may be made by the commission in pursuance of section 137.270. If, by the correction, any alteration is made in the value of the property or the amount of the taxes, he shall certify the correction to the director of revenue, who shall, on the settlement, allow the collector credit for any sum to which the correction entitles him.

(RSMo 1939 § 10999, A.L. 1945 p. 1782 § 25, A.L. 1959 H.B. 108)

Prior revisions: 1929 § 9809; 1919 § 12818; 1909 § 11400

#### **Assessment not illegal because of informality in making.**

137.265. An assessment of property or charges for taxes thereon shall not be considered illegal on account of any informality in making the assessment, or in the tax lists, or on account of the assessment not being made or completed within the time required by law.

(RSMo 1939 § 10980, A.L. 1945 p. 1782 § 21)

Prior revisions: 1929 § 9791; 1919 § 12801; 1909 § 11383

#### **County commission to hear and determine erroneous assessments.**

137.270. The county commission of each county may hear and determine allegations of erroneous assessment, or mistakes or defects in descriptions of lands, at any term of the commission before the taxes are paid, on application of any person who, by affidavit, shows good cause for not having attended the county board of equalization for the purpose of correcting the errors or defects or mistakes. If any lot of land or any portion thereof has been erroneously assessed twice for the same year, the county commission shall release the owner or claimant thereof upon the payment of the proper taxes. Valuations placed on property by the assessor or the board of equalization shall not be deemed to be erroneous assessments under this section.

(RSMo 1939 § 10998, A.L. 1945 p. 1782 § 24, A.L. 1959 H.B. 108)

Prior revisions: 1929 § 9808; 1919 § 12817; 1909 § 11399

#### **Appeals to county board of equalization--lodged where.**

137.275. Every person who thinks himself aggrieved by the assessment of his property may appeal to the county board of equalization, in person, by attorney or agent, or in writing. Such appeals shall be lodged with the county board of equalization on or before the second Monday in July.

(RSMo 1939 § 10992, A.L. 1945 p. 1782 § 44, A.L. 2008 S.B. 711)

Prior revisions: 1929 § 9802; 1919 § 12812; 1909 § 11394

**Failure to deliver list, penalty, exceptions, second notice by assessor required before penalty to apply.**

137.280. 1. Taxpayers' personal property lists, except those of merchants and manufacturers, and except those of railroads, public utilities, pipeline companies or any other person or corporation subject to special statutory requirements, such as chapter 151, who shall return and file their assessments on locally assessed property no later than April first, shall be delivered to the office of the assessor of the county between the first day of January and the first day of March each year and shall be signed and certified by the taxpayer as being a true and complete list or statement of all the taxable tangible personal property. If any person shall fail to deliver the required list to the assessor by the first day of March, the owner of the property which ought to have been listed shall be assessed a penalty added to the tax bill, based on the assessed value of the property that was not reported, as follows:

Assessed Valuation	Penalty	0-\$1,000	\$ 10.00	\$1,001-\$2,000	\$ 20.00	\$2,001-\$3,000	\$ 30.00
		\$3,001-\$4,000	\$ 40.00	\$4,001-\$5,000	\$ 50.00	\$5,001-\$6,000	\$ 60.00
		\$6,001-\$7,000	\$ 70.00	\$7,001-\$8,000	\$ 80.00	\$8,001-\$9,000	\$ 90.00
		\$9,001 and above	\$ 100.00				

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

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

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

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

(RSMo 1939 § 10951, A.L. 1945 p. 1782 § 12, A.L. 1991 S.B. 61, A.L. 1992 S.B. 630, A.L. 1993 H.B. 541, A.L. 1994 S.B. 579)

Prior revisions: 1929 §§ 9757, 9761; 1919 §§ 12767, 12771; 1909 §§ 11349, 11353

#### **Double assessment for making fraudulent list.**

137.285. If any person shall, with intent to defraud, deliver to any assessor a false list of his property, it shall be the duty of the assessor to give notice thereof, in writing, to the county board of equalization; which board shall, on receiving such notice, give notice thereof to the person who shall have furnished such false list, which notice shall specify the particulars in which said list is alleged to be false, and shall fix a time for a hearing of the matter, on which day the person aforesaid shall have the right to appear and defend against such charge. If it appears that such person is not guilty as charged, the said board shall dismiss the matter. If it appears that such person is guilty as charged, it shall be the duty of said board of equalization to ascertain the true amount and value of all property of such person subject to taxation, and to tax the same as similar property of other persons is taxed, and in addition may, by way of penalty for furnishing such false list, double the amount of taxes thus ascertained against such person; and such person shall be required to pay such double amount, and shall in addition thereto be liable to be punished for perjury.

(RSMo 1939 § 10956, A.L. 1945 p. 1782 § 13)

Prior revisions: 1929 § 9762; 1919 § 12772; 1909 § 11354

#### **Clerk to extend taxes in assessor's book, authentication as tax book, delivery to collector-- electronic format authorized.**

137.290. 1. The clerk of the county commission in each county, upon receipt of the certificates of the rates levied by the county commission, school districts and other political subdivisions authorized by law to make levies or required by law to certify levies to the county commission or clerk of the county commission, shall then extend the taxes in the assessor's book, in proper columns prepared for the extensions, according to the rates levied. The assessor's book, with the taxes so extended therein, shall be authenticated by the seal of the commission as the tax book for the use of the collector. If the assessor's book is in two or more volumes the extension shall be made in all the volumes, and each volume shall be authenticated by the clerk with the seal of the commission. The clerk shall, on or before the thirty-first day of October of each year, deliver the tax

book with the rates extended therein to the collector, who shall give receipt therefor to the clerk. The county clerk shall charge the collector with the whole amount of the tax books delivered. Upon a failure to make out the extension of taxes in the assessor's books and deliver them to the collector not later than October thirty-first, the county commission shall deduct twenty percent from the amount of fees which are due the clerk for making the extension. Such assessor's book, with the taxes so extended therein, shall be called the "tax book".

2. The assessor's book or tax book may also be prepared in an electronic version or format.

(RSMo 1939 §§ 11048, 11052, A.L. 1945 p. 1817, A.L. 1945 p. 1958, A.L. 1959 H.B. 108, A.L. 1998 S.B. 652)

Prior revisions: 1929 §§ 9876, 9880; 1919 §§ 12868, 12872; 1909 §§ 11425, 11429

#### **Clerk to make statement.**

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

(RSMo 1939 §§ 11049, 11053, A.L. 1945 p. 1817, A.L. 1947 V. II p. 429, A.L. 1959 H.B. 108)

Prior revisions: 1929 §§ 9877, 9881; 1919 §§ 12869, 12873; 1909 §§ 11426, 11430

#### **Cities may pass ordinance to include charges for outstanding parking tickets on personal property tax bill--personal property tax receipt, issued when--cities may enter into agreements with county to include outstanding vehicle-related fees and fines on personal property tax bill.**

[137.298](#). 1. Other provisions of law to the contrary notwithstanding, any city may by ordinance include as a charge on bills issued for personal property taxes any outstanding parking violations issued on any vehicle for which personal property tax is to be paid and, if required by ordinance, such charge shall be collected with and in the same payment as personal property taxes are collected by the collector of revenue of such city. No personal property tax bill shall be considered paid unless all charges for parking violations are also paid in full and the collector of revenue shall not issue a paid personal property receipt until all such charges are paid.

2. Any city or city not within a county may enter into a contract or cooperative agreement with the county governing body and county collector of any county with a charter form of government or any county of the first classification to include as a charge on bills issued for personal property taxes any outstanding vehicle-related fees and fines, including traffic violations, assessed or issued on any vehicle for which personal property tax is to be paid. If the outstanding vehicle-related fees and fines are against a car that is registered in the name of a rental or leasing company and the vehicle is rented or leased to another person at the time the fees or fines are assessed, the rental or leasing company may rebut the presumption by providing the county governing body and county collector a copy of the rental or lease agreement in effect at the time the fees or fines were assessed. A rental

or leasing company shall not be charged for these fees or fines under this subsection unless prior written notice of the fees or fines have been given to that rental or leasing company by ordinary mail at the address appearing on the registration and the rental or leasing company has failed to provide the rental or lease agreement copy within fifteen days of receipt of such notice. For the purpose of this section, vehicle-related fees and fines shall include, but not be limited to, traffic violation fines, parking violation fines, towing and vehicle immobilization fees, and any late payment penalties and court costs associated with adjudication or collection of those fines. No personal property tax bill shall be considered paid unless all charges for parking violations and other vehicle-related fees and fines are also paid in full, and the county collector shall not issue a paid personal property tax receipt until all such charges are paid. Any contract or cooperative agreement shall be in writing, signed by the city, county governing body, and county collector, and shall set forth the provisions and terms agreed to by the parties.

(L. 1999 S.B. 19 § 7, A.L. 2004 H.B. 795, et al. merged with S.B. 1233, et al. merged with S.B. 1394)

### **Supplemental tax book.**

[137.300](#). If, for any cause, there has been a failure to levy the state, county, school or other taxes, or any portion thereof, or to extend and authenticate the taxes for the use of the collector, or to deliver to the collector a proper tax book for the collection of the taxes, as required by law, in any county for any year or years, the clerk of the county commission of the county for the time being, when so required for the state taxes by the state tax commission, and for the county, school or other taxes by the county commission, shall make a supplemental tax book for the year or years. The supplemental tax book shall be made upon the assessments for the year or years for which the taxes should have been levied, or if there has been a failure to assess the property, upon the assessment made as required by section [137.175](#). The taxes for each year shall be in a separate book and shall be levied for the state, county, school and other taxes, or portions of the taxes that were not levied and collected at the proper time. In making the supplemental tax book, and in all subsequent proceedings thereon, the county commission, clerk of the county commission and the collector shall be governed by the law in force for the same duties, and shall receive the compensation that is provided by law for similar duties. If the taxes or any portion of them have been paid upon defective or illegal tax books, the amounts so paid shall not be charged in the supplemental tax books, and if the taxes have been paid in full upon any property, the taxes, with the description of the property and the name of the owner thereof, shall be omitted from the supplemental tax book.

(RSMo 1939 § 11050, A.L. 1945 p. 1817, A.L. 1959 H.B. 108)

Prior revisions: 1929 § 9878; 1919 § 12870; 1909 § 11427

### **Supplemental tax book same validity and force.**

[137.305](#). Any such subsequent supplemental tax book shall have the same validity and force and entail the same obligations and penalties as the tax book made at the regular time under the provisions of this chapter.

(RSMo 1939 § 11051, A.L. 1945 p. 1817)

Prior revisions: 1929 § 9879; 1919 § 12871; 1909 § 11428

**Penalty for clerk's neglect or refusal--evidence.**

137.320. If the clerk neglects or refuses to transmit the abstract as required by section 137.295, he shall forfeit to the state the sum of one hundred dollars, to be recovered in its name by civil action. The certificate of the director of revenue, authenticated by the seal of his office, setting forth the failure to comply with section 137.295, is prima facie evidence of the facts certified on the trial of the action.

(RSMo 1939 § 11054, A.L. 1945 p. 1817, A.L. 1947 V. II p. 429, A.L. 1959 H.B. 108)

Prior revisions: 1929 § 9882; 1919 § 12874; 1909 § 11431

**Sections 137.325 to 137.420 applicable to first class counties.**

137.325. The provisions of sections 137.325 to 137.420 shall apply only to counties within the first class as provided by law.

(L. 1945 p. 1930 § 1)

**Blanks for assessment to be designed by state tax commission--time of making assessment.**

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

(L. 1945 p. 1930 § 4, A.L. 1959 H.B. 108, A.L. 2008 S.B. 711)

**Taxpayer to file return listing all tangible personal property.**

137.340. Every person, corporation, partnership or association, subject to taxation under the laws of this state, owning or controlling tangible personal property taxable by any such county, except merchants and manufacturers, and except railroads, public utilities, pipeline companies or any other person or corporation subject to special statutory tax requirements, who shall return and file their assessments on locally assessed property no later than April first, shall file with the assessor of the county an itemized return listing all the tangible personal property so owned or controlled on January first of each year, together with such additional information as required by the assessor to permit a determination of its value. The returns shall be delivered to the office of the assessor of the county between the first day of January and the first day of March of each year and shall be signed and certified by the taxpayer as being a true and complete list or statement of all the taxable tangible personal property and the estimated true value thereof. The assessor shall have available at his office a supply of appropriate forms or blanks on which the return by the taxpayer

shall be made. For the convenience of taxpayers the assessor shall mail to or leave at the residence or place of business of the taxpayer a form for making the return.

(L. 1945 p. 1930 § 5, A.L. 1959 H.B. 108, A.L. 1992 S.B. 630)

Effective 7-9-92

CROSS REFERENCE:

Equalization of merchants' and manufacturers' assessments, in first classification counties, [138.090](#), [138.100](#), [138.120](#), [138.130](#)

**Failure to deliver list, penalty, exceptions--second notice to be given by assessor before penalty to apply--successful appeal by taxpayer, increases to use appeal basis (counties first class).**

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

Assessed Valuation	Penalty	0-\$1,000	\$10.00	\$1,001-\$2,000	\$20.00	\$2,001-\$3,000	\$30.00
		\$3,001-\$4,000	\$40.00	\$4,001-\$5,000	\$50.00	\$5,001-\$6,000	\$60.00
		\$6,001-\$7,000	\$70.00	\$7,001-\$8,000	\$80.00	\$8,001-\$9,000	\$90.00
		\$9,001 and above	\$100.00				

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

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

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



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

4. The assessor, in the absence of the owner failing to deliver a required list of property is not required to furnish to the owner a duplicate of the assessment as made.

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

(L. 1945 p. 1930 §§ 6, 7, A.L. 1959 H.B. 108, A.L. 1991 S.B. 61, A.L. 1992 S.B. 630, A.L. 1993 H.B. 541 merged with S.B. 244, et al., A.L. 1994 S.B. 579)

#### **Assessment of estates--duty of guardian.**

[137.350](#). It shall be the duty of the executor or administrator of the estate of any deceased person to deliver to the assessor such certified statement of all the property of such decedent as provided in sections [137.325](#) to [137.420](#). No such executor or administrator shall be eligible for discharge until all taxes levied and assessed under the provisions of sections [137.325](#) to [137.420](#) shall first have been paid.

(L. 1945 p. 1930 § 6)

#### **Notice of increased assessment of listed property--notice to owners,when, contents.**

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

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

NOTICE TO TAXPAYER: IF YOUR ASSESSED VALUE HAS INCREASED, IT MAY INCREASE YOUR REAL PROPERTY TAXES WHICH ARE DUE DECEMBER THIRTY-FIRST. IF

YOU DO NOT AGREE THAT THE VALUE OF YOUR PROPERTY HAS INCREASED, YOU MUST CHALLENGE THE VALUE ON OR BEFORE ..... (INSERT DATE BY WHICH APPEAL MUST BE FILED) BY CONTACTING YOUR COUNTY ASSESSOR.

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

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

- (1) Record owner's name, address, and the parcel number of the property;
- (2) A list of all political subdivisions levying a tax upon the property of the record owner;
- (3) The projected tax rate for each political subdivision levying a tax upon the property of the record owner, and the purpose for each levy of such political subdivisions;
- (4) The previous year's tax rates for each individual tax levy imposed by each political subdivision levying a tax upon the property of the record owner;
- (5) The tax rate ceiling for each levy imposed by each political subdivision levying a tax upon the property of the record owner;
- (6) The contact information for each political subdivision levying a tax upon the property of the record owner;
- (7) A statement identifying any projected tax rates for political subdivisions levying a tax upon the property of the record owner, which were not calculated and provided by the political subdivision levying the tax; and
- (8) The total projected property tax liability of the taxpayer.

(L. 1945 p. 1930 § 7, A.L. 1959 H.B. 108, A.L. 2008 S.B. 711, A.L. 2010 H.B. 1316 merged with S.B. 588)

**Form of oath--penalty for refusal--lists filed with county clerk.**

137.360. 1. The certificate to be signed by each person making a list of property required by sections 137.325 to 137.420 shall be as follows:

I, ....., do hereby certify that the foregoing list contains a true and correct statement of all the tangible personal property made taxable by the laws of the state of Missouri, which I owned or which

I had under my charge or management on the first day of January, 20.... . I further certify that I have not sent or taken or caused to be sent or taken any property out of this state to avoid taxation. Any person who refuses to make the certification to the list, when required so to do by the assessor or the assessor's deputy, shall upon conviction be deemed guilty of a misdemeanor and no property shall be exempt from executions issued on judgments in prosecutions pursuant to this section.

2. The list and certificate shall be filed by the assessor after the assessor has completed the assessor's books in the office of the county clerk who, after entering the filing thereon, shall preserve and safely keep them.

(L. 1945 p. 1930 § 8, A.L. 1959 H.B. 108, A.L. 2003 H.B. 57)

**Assessor to deliver book, when--affidavit--duty of county clerk--penalty for failure.**

137.375. 1. The assessor shall make out and return to the county commission, on or before the first day of July in every year, the assessor's book, verified by his affidavit annexed thereto, in the following words: ..... being duly sworn makes oath and says that he has made diligent efforts to ascertain all the taxable property being or situate on the first day of January last past, in the county of which he is assessor; that, so far as he has been able to ascertain the same, it is correctly set forth in the foregoing book, in the manner and the value thereof stated therein, according to the mode required by law.

2. The clerk of the county commission shall immediately make out an abstract of the assessment book, showing aggregate footings of the different columns, so as to set forth the aggregate amounts of the different kinds of real and tangible personal property and the valuation thereof, and forward the abstract to the state tax commission.

3. Upon failure to make out and forward the abstract to the state tax commission on or before the twentieth day of July or within the additional time allowed by the county commission, the clerk shall upon conviction be deemed guilty of a misdemeanor.

(L. 1945 p. 1930 § 10, A.L. 1959 H.B. 108, A.L. 2008 S.B. 711)

**Procedure when assessor's lists cannot be included in one book.**

137.380. Such books or lists may be made in one or more volumes numbered consecutively; and in such case the affidavit required by section 137.375 shall be annexed to each volume, referring therein to the other volumes by inserting in lieu of the word "book" in the latter part of said affidavit, the words "volume and in volume .... (herewith returned)."

(L. 1945 p. 1930 § 11)

**Appeal from assessment--form--time for filing.**

137.385. Any person aggrieved by the assessment of his property may appeal to the county board of equalization. An appeal shall be in writing and the forms to be used for this purpose shall be furnished by the county clerk. Such appeal shall be lodged with the county clerk as secretary of the

board of equalization before the third Monday in June; provided, that the board may in its discretion extend the time for filing such appeals.

(L. 1945 p. 1930 § 12)

**County commission to determine tax rate.**

137.390. After the assessor's book shall be corrected and adjusted according to law, but not later than September twentieth of each year, or in the case of any city not within a county or counties with a charter form of government, not later than October first, the county commission shall ascertain the sum necessary to be raised for county purposes, and fix the rate of taxes on the several subjects of taxation so as to raise the required sum, and the same shall be entered in proper columns in the tax book.

(L. 1945 p. 1930 § 18, A.L. 2006 S.B. 1016, A.L. 2008 S.B. 711)

**Clerk to deliver tax books to collector, when--extension of time.**

137.392. On or before October thirty-first of each year, the county clerk shall deliver the real estate and personal property tax books, with the taxes correctly extended thereon, to the county collector, except that in counties in which the county clerk does not prepare the real estate and tangible personal property tax bills, the books shall be returned to the county collector on or before September fifteenth of each year. The time may, for good cause shown, be extended by the county commission for a period not to exceed ten days after September fifteenth.

(L. 1945 p. 1930 § 13, A.L. 1959 H.B. 108)

**County commission to establish system of bookkeeping.**

137.395. The county commission is empowered and authorized to facilitate and expedite the assessment, calculation, extension and collection of taxes, and may by order prescribe a method or system to facilitate the assessment, calculation, extension and collection of taxes. Such system shall specify the kind of books and forms except assessment blanks to be used by the assessor, county clerk and collector and shall prescribe the method and manner of calculating, extending or computing the taxes and the form and manner of preparation of tax bills. To facilitate and expedite the assessment, calculation, extension and collection of taxes, an adequate system of bookkeeping and accounting may be established and the necessary mechanical devices or equipment shall be procured and employed for this purpose and said commission shall designate the manner of the performance of the duties required to make such system efficient and operative.

(L. 1945 p. 1930 § 19)

**County reimbursed for abstract furnished to any city, town or village.**

137.400. The county shall be reimbursed in the amount of the actual cost and expense to the county in the preparation of an abstract of assessment required to be furnished to any city, town or village by the county clerk or other county officer.

(L. 1945 p. 1930 § 20)

**Certain sections not applicable to property assessed by state tax commission.**

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

(L. 1945 p. 1930 § 22)

**Inconsistent laws not applicable.**

[137.410](#). Any law inconsistent with the provisions of sections [137.325](#) to [137.420](#) shall be inapplicable to counties of the first class.

(L. 1945 p. 1930 § 23)

**County commission of first class charter county to furnish recorder with land list-- compensation to recorder--penalty.**

[137.415](#). 1. The county commission of each county of class one having a charter form of government shall furnish the county recorders of the respective counties with a book, to be known as and denominated the "land list", which shall contain all lands in the county, arranged as nearly as may be in numerical order of range, township, sections and parts of sections, by the least legal subdivisions, lots or parcels, when sections or subdivisions thereof are subdivided into lots or parcels; and all lots or parcels of land in cities, towns or villages, according to the number of block, lot or parcel, and all lands designated by numbered surveys or parts of surveys, and all lands that can be described in numerical order, shall be placed in the land list, with the owner's name, if known, and if not known, then the name of the original patentee, grantee, or purchaser from the federal government, state, or county, as the case may be, opposite thereto, the lowest numbered range, township, section, block or survey always to be placed first in the list in making up the book.

2. In making up this book, if there be any land in any section or block that cannot be described as set forth above, it shall be otherwise briefly described, indicating the quantity and location thereof, with the owner's name, if known, alphabetically arranged opposite thereto, and be placed at the foot of the descriptions of the lands in the section or block of which it forms a part.

3. The book shall be arranged in tabular form with suitable captions. It shall contain twelve ruled columns, ten of which shall be left blank; the first column shall contain the name of the owner; the second column shall contain an accurate description of the land.

4. The recorder shall, whenever any deed conveying the title to real estate in the county is left with him for record, before recording the same, enter in the blank space in the land list, opposite and next to the description of the land so conveyed, the name of the purchaser and date of purchase, and if there be any change in the description of the land from that already entered in the land list, he shall also note that variance by stating what part or parcel of the original has been so conveyed.

5. As compensation for the compliance with the requirements of this section the recorder shall receive the sum of ten cents for each piece so transferred, to be paid by the party presenting the deed for record, the proceeds of which shall be paid into the general revenue fund of the county not less than once a year.

6. Upon failure to comply with the requirements of this section, the recorder so neglecting shall be liable on his bond in any sum not less than twenty-five dollars or more than one hundred dollars for each neglect to enter said transfers.

7. If, in making up the real estate book, the assessor finds that the recorder has failed, as above stated, he shall at once notify the county attorney who shall forthwith commence suit against the recorder and his bondsmen in the name of the state of Missouri, and for the use and benefit of the county.

(L. 1941 p. 714 § 10971A, A.L. 1945 p. 1913, A.L. 1973 H.B. 685)

#### **False certification a misdemeanor.**

[137.420](#). Any false certification to any statement filed by any person with the county assessor under sections [137.325](#) to [137.420](#), made with intent to defraud, shall constitute a misdemeanor and be punishable as such.

(L. 1945 p. 1930 § 21)

#### **Tax levy, how made in counties with township organization--assessmentbook, how prepared.**

[137.425](#). 1. In all counties which adopt township organization, township taxes for township purposes may be levied on the taxable property in the townships for the first year following the adoption of township organization, based on the assessment made in the year for which the taxes are levied.

2. The county assessor shall make out and deliver to the county clerk, not later than the first day of June of the same year, an assessment book of the county, arranged in a manner so that it can be determined which township is entitled to the taxes assessed against any property.

3. The book shall be supplied by the county and the assessment and the list shall be based upon the assessment made by the county assessor for the current year.

(RSMo 1939 §§ 14019, 14021, A.L. 1959 H.B. 108, A.L. 1981 H.B. 114 & 146)

Prior revisions: 1929 §§ 12342, 12344; 1919 §§ 13255, 13257; 1909 § 11743

#### **Real property assessed, how and where.**

[137.435](#). All real property shall be assessed in the township in which the same is situated, with the owner's name thereof, if known; if the owner's name is not known, then it shall be assessed as nonresident. The assessor shall place the street address or rural route and post-office address opposite the name of each taxpayer on the tangible personal property assessment book.

(RSMo 1939 § 14003, A.L. 1981 H.B. 114 & 146)

Prior revisions: 1929 § 12326; 1919 § 13239; 1909 § 11727

#### **Assessment of real and tangible property.**

[137.440](#). The county assessor or some suitable person empowered by him, shall, within the time prescribed by law, and after being furnished with the necessary blanks, proceed to take a list of the taxable property of each township in the county and assess the value thereof in accordance with the provisions of the general laws of this state in relation to the assessment of real and tangible personal property by county assessors, in all things pertaining to the discharging of his official duties, except when the same may be inconsistent with the provisions of this chapter.

(RSMo 1939 § 14005, A.L. 1945 p. 1970, A.L. 1981 H.B. 114 & 146)

Prior revisions: 1929 § 12328; 1919 § 13241; 1909 § 11729

#### **Assessor's books--how made.**

[137.445](#). The county assessor shall, on or before the time prescribed by the general law, make out and deliver to the county clerk of his county, in tabular form and alphabetical order, in books to be furnished by the county, one for each township in the county, the names of the several persons, companies or corporations in whose name any tangible personal property shall have been listed in each township, and in appropriate columns, opposite each name, the number and value of all articles of tangible personal property listed according to law, and he shall, in like manner, after having listed and valued the real estate in each township in the county, make out and deliver to the county clerk of his county the assessment of all the lands and town lots within each township in the county, properly entered in a land book, one for each township, to be furnished by the county, and to be made out in such form as is prescribed in the general law in relation to county assessors.

(RSMo 1939 § 14006, A.L. 1945 p. 1970, A.L. 1981 H.B. 114 & 146)

Prior revisions: 1929 § 12329; 1919 § 13242; 1909 § 11730

#### **Assessment lists to be filed with county clerk.**

[137.450](#). He shall file with the county clerk, in alphabetical order, within the time prescribed by law, all of the assessment lists taken by him, which lists shall be kept by the clerk as now provided by law; provided, that all necessary blank lists, books and stationery shall be furnished by the county clerk, to be paid for out of the county treasury.

(RSMo 1939 § 14007)

Prior revisions: 1929 § 12330; 1919 § 13243; 1909 § 11731

#### **County clerk to submit lists of property--abstracts of all realproperty.**

[137.465](#). 1. It shall be the duty of the county clerk of each county in this state, that has or hereafter may adopt township organization, to annually submit, for the use of the collector-treasurer



of each county, correct lists of the property assessed, which lists shall be in alphabetical order, the names of the persons owing tax on personal property in the county, the aggregate value of such property assessed to each person, and the amount of taxes due thereon.

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

(RSMo 1939 § 13995, A.L. 1945 p. 1970, A.L. 2005 H.B. 58 merged with S.B. 210)

Prior revisions: 1929 § 12318; 1919 § 13231; 1909 § 11719

**County clerk to estimate state, county, township, school, bridge and other tax.**

137.470. The county clerk shall cause to be estimated and set down in separate columns, to be prepared for that purpose, in the copied or original assessment roll, opposite the several sums set down as the valuation of real and personal estate, the respective sums, in dollars and cents to be paid as taxes thereon, stating separately the amount of state, county, township, school, bridge and other tax.

(RSMo 1939 § 13996, A.L. 1945 p. 1970)

Prior revisions: 1929 § 12319; 1919 § 13232; 1909 § 11720

**County clerk to deliver assessment roll to collector.**

137.475. The county clerk shall cause a copy of the assessment roll of each township in their respective counties, with the taxes extended thereon, to be delivered to the collector of such township, on or before the day in each year, as fixed by law, when taxes become due, or, if the county commission determines that a copy of the assessment roll is unnecessary, the clerk shall deliver the original assessment rolls with the taxes extended thereon to the collector.

(RSMo 1939 § 13997, A.L. 1945 p. 1970)

Prior revisions: 1929 § 12320; 1919 § 13233; 1909 § 11721

**State tax commission to instruct and advise county clerks.**

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

(RSMo 1939 § 14001, A.L. 1945 p. 1970)

Prior revisions: 1929 § 12324; 1919 § 13237; 1909 § 11725

**Constitutional charter cities subject to the provisions of sections 137.485 to 137.550.**

137.485. Any constitutional charter cities in this state not situated within a county shall be subject to the provisions of sections 137.485 to 137.550 with respect to the assessment of real and tangible personal property for state, school and local purposes.

(L. 1945 p. 1859 § 1)

**Dates of beginning and completing assessment--assessment must be uniform--notice to owners, when, contents.**

137.490. 1. The assessor, or his deputies under his direction, shall assess all the taxable real property within the city and all tangible personal property taxable by the city under the laws of this state in the manner provided in sections 137.485 to 137.550 and as otherwise provided by law, and for that purpose the assessor may divide and assign the work or any of it among them. They shall commence their assessment on the first day of January in each year and complete the assessment, and the deputies make their final reports thereof to the assessor, on or before the first day of July next following. The assessor shall see that the assessment is made uniform and equal throughout the city. If the assessor proposes to increase any assessment of real property, he shall give notice of the fact to the person owning the property affected, his agent or representative, by personal notice, or by mail directed to the last known address.

2. Effective January 1, 2009, the assessor, or his or her deputies under his or her direction, shall commence their assessment on the first day of January in each year and complete the assessment, and the deputies make their final reports thereof to the assessor, on or before the first day of March next following. The assessor shall see that the assessment is made uniform and equal throughout the city. If the assessor proposes to increase any assessment of real property, the assessor shall, on or before the fifteenth day of June, give notice of the fact and, in a year of general reassessment, the city shall provide notice of the projected tax liability likely to result from such an increase to the person owning the property affected, his or her agent or representative, by personal notice, or by mail directed to the last known address. Notice of the projected tax liability from the city shall accompany the notice of increased valuation from the assessor.

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

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

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

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

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

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

(L. 1945 p. 1859 § 7, A.L. 1959 H.B. 108, A.L. 2008 S.B. 711)

**Property owners to file return listing tangible personal property,when--filing on next business day when filing date is on a Saturdayor Sunday.**

[137.495](#). Every person, corporation, partnership or association subject to taxation pursuant to the laws of this state and owning or controlling tangible personal property taxable by the cities shall file with the assessor of the cities a return listing all such tangible personal property so owned or controlled on January first of each year and estimating the true value thereof in money. The return shall be filed between the first day of January and the first day of April of each year, shall be signed by the taxpayer, and shall be certified by the taxpayer as being a true and complete list and statement of all the tangible personal property and the estimated value thereof. If the first day of April is a Saturday or Sunday, the last day for filing shall be the next business day.

(L. 1945 p. 1859 § 18, A.L. 1959 H.B. 108, A.L. 2002 H.B. 2130 merged with S.B. 1217)

**Assessment blanks, distribution, how signed--penalty.**

[137.500](#). The assessor shall have available at his office a supply of appropriate forms or blanks on which the taxpayer's returns are to be made. For the convenience of taxpayers the assessor may mail or leave at the residence or place of business of the taxpayers the forms or blanks. The forms prescribed shall not require any affidavit or acknowledgment, but shall require the signature of the taxpayer and if the taxpayer is a corporation, the form shall require the signatures of any two officers of the corporation. Any person who willfully signs a false or fraudulent return shall be subject to the penalties provided for in sections[137.485](#) to [137.550](#).

(L. 1945 p. 1859 § 19, A.L. 1959 H.B. 108)

**Failure to file return--duty of assessor.**

[137.505](#). If any person, corporation, partnership or association shall fail to file a return as required by sections [137.485](#) to[137.550](#), the assessor shall ascertain the true amount and value of the taxable tangible personal property of such person, corporation, partnership or association on the best information available to him and shall assess said property at ten percent above its value.

(L. 1945 p. 1859 § 21, A.L. 1969 p. 248, A.L. 2004 S.B. 1394)

**Assessor's books--method of preparation--date to be completed.**

[137.510](#). The assessor shall make up the assessment plat books or records in convenient alphabetical or numerical order from the reports made by the deputy assessors, the lists, statements or returns made of real or tangible personal property, his own view, or the best information he can otherwise obtain, and complete said assessment plat books or records on or before July first of each year.

(L. 1945 p. 1859 § 8, A.L. 2008 S.B. 711)

**Notice as to time and place of inspection of assessment records.**

[137.512](#). When the assessment plat books or records are completed, the assessor shall give two weeks' notice in at least two daily newspapers published within the city that the books are open for inspection, and stating when and where the board of equalization will be in session.

(L. 1945 p. 1859 § 11, A.L. 1959 H.B. 108)

**Assessor to make abstract of books, when--copies certified.**

[137.515](#). After the assessment plat books or records have been corrected, the assessor shall make an abstract thereof showing the amount of the several kinds of property assessed and specifying the amount of value of all taxable property within the city, and certify thereon that the same is a true and correct abstract of all such property in the city so far as he has been able to ascertain. One copy of the abstract, verified by his oath, shall be delivered on or before the twentieth day of July to the mayor, and another to the state tax commission.

(L. 1945 p. 1859 § 14, A.L. 2008 S.B. 711)

**Assessor to extend book--make tax bills.**

[137.520](#). The assessor shall extend in the tax books the state, school, and local taxes and include in said books such matter as the law shall provide or the city comptroller require. The assessor shall then cause tax bills to be made out for such taxes in such form as the law shall provide or the city comptroller require, on or before September thirtieth of each year, who shall compare said bills with said books and schedule and test the footings, and then officially stamp said bills and deliver them with one schedule to the collector on or before the thirty-first day of October of each year, and take his separate receipts; one for the aggregate of said bills, and another for the state taxes, which last receipt the city comptroller shall transmit to the director of revenue.

(L. 1945 p. 1859 § 14)

**Duties of city comptroller.**

[137.525](#). The city comptroller shall hear and determine all complaints or manifest error in the assessment of property for taxes, and in all cases when it shall appear that any real or tangible personal property has been erroneously assessed, cause the same to be corrected on the

assessment books, and certify to the director of revenue all such corrections for credit to the collector. The city comptroller shall perform all duties and acts within the city, in regard to the land delinquent list, the sale of land for taxes, and the assessment books and tax bills that are imposed on county commissions by general law; and make out the back tax books and the back tax bills required by law.

(L. 1945 p. 1859 § 15)

**Assessor to make daily record of transfers of property.**

[137.535](#). It shall be the duty of the assessor to make a daily record of any transfers of any parcels of real estate recorded in the office of the recorder of deeds of such city and he shall correct or change his plat books and records accordingly.

(L. 1945 p. 1859 § 17)

**False returns--board of equalization notified--duties of board.**

[137.540](#). If any taxpayer knowingly files a false return, the assessor shall notify the board of equalization thereof in writing. The board on receipt of the notice shall notify the taxpayer of the particulars in which the return is alleged to be false and shall fix a time for a hearing. The taxpayer shall have the right to appear and defend against the charge. If the charge appears unfounded, it shall be dismissed by the board. If it appears that the taxpayer is guilty as charged, the board shall ascertain the true amount and value of all taxable tangible personal property owned or controlled by the taxpayer and shall assess the property as similar property of other taxpayers is assessed. By way of penalty for filing the false return the assessment shall be doubled.

(L. 1945 p. 1859 § 20, A.L. 1959 H.B. 108)

**CROSS REFERENCE:**

Board of equalization, powers and duties in constitutional charter cities, [138.140](#) to [138.180](#)

**False returns--penalty.**

[137.545](#). Any person or any officer in a corporation, partnership or association required by law to make, render, sign or verify any return who makes any false or fraudulent return or statement, with intent to defeat or evade the assessment required by sections [137.485](#) to [137.550](#) to be made, shall upon conviction be fined not to exceed five hundred dollars, or be imprisoned not to exceed one year, or both, at the discretion of the court, with the cost of prosecution. Any corporation, partnership or association rendering a false or fraudulent return is liable to a penalty of not less than one hundred dollars and not to exceed five thousand dollars, at the discretion of the court, with the costs of prosecution.

(L. 1945 p. 1859 § 22, A.L. 1959 H.B. 108)

**Provisions of sections [137.485](#) to [137.550](#) to supersede any conflicting provisions in city charter.**

[137.550](#). The several provisions of sections [137.485](#) to [137.550](#) shall supersede any provisions in any charter of such cities which may be in conflict with the provisions of said sections.

(L. 1945 p. 1859 § 23)

**Portion of tax expended on city streets, city to designate where and how spent.**

[137.554](#). 1. Notwithstanding the provisions of section [137.555](#), in all counties of the second class containing all or any part of a city of more than sixty-five thousand and less than one hundred thousand inhabitants, the county shall expend not less than twenty-five percent of the moneys accruing to it from the county's special road and bridge tax levied upon property situated within the limits of any city, town or village within the county for the repair and improvement of existing roads, streets and bridges within the city, town or village from which such moneys accrued.

2. The city council or other governing body of the city, town or village shall designate the roads, streets and bridges to be repaired and improved, shall specify the kinds and types of materials to be used, shall provide for the repairs and improvements by private contract or otherwise, and, in any case, the county commission shall pay the costs thereof out of any funds available under the provisions of this section.

(L. 1969 p. 249 §§ 1, 2)

**Special road and bridge tax, how levied, collected and disbursed.**

[137.555](#). In addition to other levies authorized by law, the county commission in counties not adopting an alternative form of government and the proper administrative body in counties adopting an alternative form of government, in their discretion may levy an additional tax, not exceeding thirty-five cents on each one hundred dollars assessed valuation, all of such tax to be collected and turned into the county treasury, where it shall be known and designated as "The Special Road and Bridge Fund" to be used for road and bridge purposes and for no other purpose whatever; except that the term "road and bridge purposes" may include certain storm water control projects off rights of way that are directly related to the construction of roads and bridges, in any county of the first classification without a charter form of government with a population of at least ninety thousand inhabitants but not more than one hundred thousand inhabitants, in any county of the first classification without a charter form of government with a population of at least two hundred thousand inhabitants, in any county of the first classification without a charter form of government and bordered by one county of the first classification and one county of the second classification or in any county of the first classification with a charter form of government and containing part of a city with a population of three hundred thousand or more inhabitants; provided, however, that all that part or portion of such tax which shall arise from and be collected and paid upon any property lying and being within any special road district shall be paid into the county treasury and four-fifths of such part or portion of such tax so arising from and collected and paid upon any property lying and being

within any such special road district shall be placed to the credit of such special road district from which it arose and shall be paid out to such special road district upon warrants of the county commission, in favor of the commissioners or treasurer of the district as the case may be; provided further, that the part of such special road and bridge tax arising from and paid upon property not situated in any special road district and the one-fifth part retained in the county treasury may, in the discretion of the county commission, be used in improving or repairing any street in any incorporated city or village in the county, if such street shall form a part of a continuous highway of such county leading through such city or village.

(RSMo 1939 § 8527, A.L. 1945 p. 1478, A.L. 1997 S.B. 241)

Prior revisions: 1929 § 7891; 1919 § 10683

CROSS REFERENCES:

Additional tax for county roads and bridges, Const. Art. X § 12(a)

Levy authorized to defray costs of bridge, when, [234.090](#)

Levy to include money for principal and interest on bond, [233.165](#)

Special road and bridge tax, distribution of receipts, [233.125](#), [233.195](#)

Taxes in road districts under contract system, how paid, [231.250](#)

**One-fourth of tax expended on city streets in certain counties--exception, St. Francois County.**

[137.556](#). 1. Notwithstanding the provisions of section [137.555](#), any county of the second class which now has or may hereafter have more than one hundred thousand inhabitants, and any county of the first class not having a charter form of government, shall expend not less than twenty-five percent of the moneys accruing to it from the county's special road and bridge tax levied upon property situated within the limits of any city, town or village within the county for the repair and improvement of existing roads, streets and bridges within the city, town or village from which such moneys accrued, except that any county of the second classification with more than sixty-five thousand but fewer than seventy-five thousand inhabitants shall not be required to expend such moneys as prescribed in this section.

2. The city council or other governing body of the city, town or village shall designate the roads, streets and bridges to be repaired and improved and shall specify the kinds and types of materials to be used.

3. The county commission may make and supervise the improvements or the city, town or village, with the consent and approval of the county commission, may provide for the repairs and improvement by private contract and, in either case, the county commission shall pay the costs thereof out of any funds available under the provisions of this section.

(L. 1957 p. 784 § 1, A.L. 1975 H.B. 287, A.L. 2012 S.B. 736)

**Establishment of county-urban road systems--portion of special road and bridge tax may be expended on system roads--advisory board(Kansas City urban area).**



[137.557](#). 1. As used in this section:

(1) "City" means any incorporated city, town, or village wholly or partly within a county subject to the provisions of this section; and

(2) "Road" includes streets, bridges, and highways.

2. The county commission of any county containing all or part of a city having a population of three hundred fifty thousand or more may establish a "county-urban road system" and may designate any road within the county a part of the system without regard to city or road district boundaries and without regard to the state highway system. Any county establishing a county-urban road system and any city within the county may contract, as hereinafter provided, for the construction, reconstruction, repair and maintenance of the roads and bridges within the system, but all other services not specifically contracted for relating to such roads shall be performed by the city within which they are located.

3. Notwithstanding the provisions of section [137.556](#), any county commission establishing a county-urban road system may expend up to twenty-five percent of the amount received in the county road and bridge fund, established by section [137.555](#), from property located within a city upon the roads of the system which are located within the city from which derived; except that the provisions of this subsection shall not apply to any unincorporated area or municipality actually receiving funds through a special road district organized under the provisions of section [233.010](#) or section [233.170](#), or any city actually receiving funds under the provisions of section [137.580](#). In the discretion of the county commission, refunds may be made to such city from the county road and bridge fund, provided that any such refund shall not exceed twenty-five percent of the amount accruing to the county from the county's special road and bridge tax levied upon property situated within the limits of said city, and provided further, that any such refund shall be used and applied by such city exclusively in the improvement and repair of public roads, streets and bridges within the corporate limits of such city and within the county making the refund, and for no other purpose whatever; or, the county, in the discretion of the county commission, may expend up to twenty-five percent of the moneys accruing to it from the county's special road and bridge tax levied upon property situated within the limits of such city by private contract for the construction, reconstruction, improvement, repair and maintenance of roads designated a part of the county-urban road system lying within such city. At the discretion of the county commission the county may use its own equipment and employees for such construction, reconstruction, improvement, repair and maintenance. No expenditure under this section shall be made without the consent and agreement of the city involved.

4. There is hereby established an area county-urban road system advisory board which shall be composed of three members appointed by the county commission from each contiguous county establishing a county-urban road system, and the county engineer of each such county shall be an ex officio member of the board. Members of the board shall serve at the pleasure of their respective county commissions, and shall receive no compensation, but shall be reimbursed by their respective counties for actual and necessary expenses incurred in the performance of their duties. The board shall select its chairman from its members, and shall meet within one week after the first meeting of

the county commission each year, and thereafter at the call of the chairman. The area county-urban road system advisory board as a whole shall make recommendations and suggestions to coordinate planning between the counties and submit plans for proposed projects to the county commissions of the counties having such a road system.

(L. 1963 p. 185 § 1)

### **County-urban road system--refunds to cities--county-arterial roads(St. Louis County).**

137.558. 1. As used in this section:

(1) "City" means any incorporated city, town or village partly or wholly within a county subject to the provisions of this section; and

(2) "Road" includes streets, bridges and highways.

2. Any county of the first class having a charter form of government and having a population of over nine hundred thousand inhabitants may establish a "county-arterial road system", and the governing body of the county may designate any road within the county a part of the system without regard to city boundaries and without regard to the state highway system. Any county establishing a county-arterial road system and any city within the county may enter into contracts for and concerning the construction, reconstruction, repair and maintenance of the roads and bridges within the system, but all other services not specifically contracted for relating to such roads shall be performed by the city within which they are located except as provided for in this law.

3. Refunds shall be made by the county treasurer to every city lying wholly or partially within the county from the county road and bridge fund equal to one hundred percent of the amount accruing to the county from the first eighteen cents per hundred dollars assessed valuation of the county's special road and bridge tax levied upon property situated within the limits of the city and located in the county, provided that before any refund shall be made the city must present to the county an affidavit, executed by the mayor or chief executive of the city under authority from the governing body of the city, that all of the money received shall be or has been spent for the improvement and repair of public roads, streets and bridges within the corporate limits of the city lying within the county. Upon receipt of the affidavit the county council shall direct the county treasurer to make the refund according to law. If any city fails to file such an affidavit within two years following December thirty-first of the year in which the tax was levied, such share shall be used by the county for the county-arterial road system. The county shall expend all of the revenue accruing to the county from that portion of the county special road and bridge tax in excess of eighteen cents per hundred dollars assessed valuation for the construction, reconstruction and improvement of roads designated as part of the county-arterial road system and may expend such revenue on traffic regulations and controls on and repair, maintenance and control of such roads. The county council shall have the authority to establish traffic regulations and controls on any road in the arterial road system, except that if the county council does establish such traffic regulations and controls, it shall repair, maintain and control such road. The county may use its own employees and equipment for such construction, reconstruction, improvement, repair, maintenance and control, or provide for the same by contract.

(L. 1963 p. 187, A.L. 1965 p. 256, A.L. 1971 H.B. 306, A.L. 1972 S.B. 459, A.L. 1991 S.B. 34)

**Portion of road bond construction fund may be expended on systemroads.**

137.559. In all counties of the first class not having a charter form of government which hereafter establish a county-urban road system, proceeds of the road bond construction fund may be used in the construction, reconstruction, improvement, maintenance and repair of any street, avenue, road or alley in any incorporated city, town or village when the street, avenue, road or alley or any part thereof has been designated by the county commission to be a road of the county-urban road system. Whenever proceeds of the road bond construction fund are used by the county for the construction, reconstruction, improvement, maintenance and repair of any street, avenue, road or alley which has been designated by the county commission to be a road of the county-urban road system and which lies wholly or partially within the corporate limits of any city, town or village, the county commission may enter into contracts with the city, town or village for the construction, reconstruction, improvement, maintenance and repair which contracts need not be limited in duration to one year.

(L. 1963 p. 188 § 1)

**Special road and bridge fund to be a separate fund on all accountingstatements of county.**

137.560. The funds provided for in section 137.555 shall be shown as a separate item on all of the financial, budget and other accounting statements of the county, and such fund shall be specifically and expressly shown and designated on all such as the special road and bridge fund of such county.

(L. 1945 p. 1478 § 8528)

**Election for tax--petition--duty of county commission.**

137.565. Whenever ten or more voters residing in any general or special road district in any county in this state shall petition the county commission of the county in which such district is located, asking that such commission submit the question in such district for the purpose of voting for or against the levy of the tax provided for in the second sentence of the first paragraph of Section 12 of Article X of the Constitution of Missouri, it shall be the duty of the county commission, upon the filing of such petition, to submit the question. The petition so filed shall set out the duration of the tax to be levied in a period of one, two, three, or four years and the ballot to be used for voting shall specify the number of years duration of the tax levy, but in no event shall the duration of the tax levy be for a period of more than four years. Such submission shall be made by an order entered of record setting forth the date and the rate of tax the commission will levy, which rate shall not exceed thirty-five cents on the hundred dollars assessed valuation on all taxable real and tangible personal property in the district.

(L. 1945 p. 1478 § 8529, A.L. 1949 p. 555, A.L. 1978 H.B. 971)

**Form of ballot.**

137.570. The question shall be submitted in substantially the following form:

Shall the . . . . . road district of . . . . . County levy an additional tax rate of . . . . . cents on the hundred dollars valuation, for a period of . . . . years?

(L. 1945 p. 1478 § 8530, A.L. 1949 p. 555, A.L. 1978 H.B. 971)

**County commission to make levy--how collected.**

137.575. If a majority of the qualified voters voting at such election shall have voted for such additional tax, it shall be the duty of the county commission to make the levy for such district, which levy shall not exceed the amount named in the order calling such election. Such levy shall be in addition to other taxes which the county commission is authorized to levy as provided by law. The tax so authorized by such district shall be collected in the same manner and at the same time as state and county taxes are collected and placed to the credit of the road district authorizing such special levy.

(L. 1945 p. 1478 § 8531)

**County commission to refund special road and bridge tax to incorporated city, town or village.**

137.580. In class one counties, not having a charter form of government, the special road and bridge tax authorized by Section 12, Article X, of the Constitution of Missouri and arising from and paid upon all property, including real estate lying and being wholly within the corporate limits of each incorporated city, town and village, and upon tangible personal property of the residents of each incorporated city, town and village, shall be paid into the county treasury and fifty percent of such tax so collected may be placed to the credit of the incorporated city, town or village in which it was collected, and that the same may be paid out to such incorporated city, town or village, by the majority action of the county commission when the verified claim is made. Such claim may be paid upon warrants of the county commission in favor of the treasurer or other designated officer of such incorporated city, town or village, to be used and applied exclusively in the improvement and repair of established public roads, streets, and bridges within the corporate limits of such incorporated city, town or village; and the county highway engineer shall keep a separate voucher account for each of such incorporated cities, towns and villages. If any money remains in the county treasury for two years from the date it was paid into the treasury without being paid out, or appropriated for current incomplete contracts, such money shall be transferred from the city, town or village road fund to the special road and bridge fund and such city, town or village shall lose the benefit thereof. The remaining sum of all such tax funds whether collected upon property within a special road district or within the limits of any incorporated city, town or village shall be retained and used by the county commission in the improvement of roads and bridges; provided, that refunds authorized under the provisions of this section shall not be made to any city having a population of more than three hundred and fifty thousand inhabitants.

(L. 1945 p. 1263 § 1, A.L. 1965 H.B. 257)

## **Township special road and bridge tax, how levied, collected and disbursed.**

[137.585](#). 1. In addition to other levies authorized by law, the township board of directors of any township in their discretion may levy an additional tax not exceeding thirty-five cents on each one hundred dollars assessed valuation in their township for road and bridge purposes. Such tax shall be levied by the township board, to be collected by the collector-treasurer and turned into the county treasury, where it shall be known and designated as a special road and bridge fund.

2. The county commission of any such county may in its discretion order the county treasurer or collector-treasurer to retain an amount not to exceed five cents on the one hundred dollars assessed valuation out of such special road and bridge fund and to transfer the same to the county special road and bridge fund; and all of said taxes over the amount so ordered to be retained by the county shall be paid to the treasurers of the respective townships from which it came as soon as practicable after receipt of such funds, and shall be designated as a special road and bridge fund of such township and used by said townships only for road and bridge purposes, except that amounts collected within the boundaries of road districts formed in accordance with the provisions of sections [233.320](#) to [233.445](#) shall be paid to the treasurers of such road districts; provided that the amount retained, if any, by the county shall be uniform as to all such townships levying and paying such tax into the county treasury; provided further, that the proceeds of such fund may be used in the discretion of the township board of directors in the construction and maintenance of roads and in improving and repairing any street in any incorporated city, town or village in the township, if said street shall form a part of a continuous highway of the township running through said city, town or village.

(RSMo 1939 § 8821, A.L. 1945 p. 1497 § 8820, A.L. 1947 V. I p. 483, A.L. 2005 H.B. 58 merged with S.B. 210)

Prior revisions: 1929 § 8161; 1919 § 10923; 1909 § 11769

### **Such funds to be shown as separate items.**

[137.590](#). The funds provided for in section [137.585](#) shall be shown as a separate item on all of the financial, budget and other accounting statements of the township board of directors, and such funds shall be specifically and expressly shown and designated on all such as the special road and bridge fund of such township.

(L. 1945 p. 1497 § 8821)

### **Taxes--how collected--how kept.**

[137.595](#). All taxes levied under the provisions of section [137.585](#) shall be collected in the same manner and at the same time as taxes for county purposes are now collected, and all moneys arising therefrom shall be appropriated, set apart and kept as a special road and bridge fund, and shall be used for road and bridge purposes, and for no other purpose whatever.

(RSMo 1939 § 8822)

Prior revisions: 1929 § 8162; 1919 § 10924; 1909 § 11770

### **Railroad, telegraph and telephone taxes--rate--how collected and disbursed.**

[137.600](#). It shall be the duty of the clerk of each township wherein railroad, telegraph and telephone property is located, on or before the tenth day of August of each year, to certify to the county commission the rate of taxation levied by such township for road purposes, and the county commission shall levy the rate so certified by the township clerk on all railroad, telegraph and telephone property in such township; and said tax shall be charged on the railroad tax book and collected and distributed to the township treasurers in the same way that the city, town and village tax on such railroad, telegraph and telephone property is charged, collected and distributed to city treasurers.

(RSMo 1939 § 8823)

Prior revisions: 1929 § 8163; 1919 § 10925; 1909 § 11772

### **Clerks and deputies, appointment, compensation, how paid.**

[137.715](#). Each county assessor shall, subject to the approval of the governing body of the county, appoint the additional clerks and deputies that he or she deems necessary for the prompt and proper discharge of the duties of his office. A portion of the salaries of the clerks and deputies hired by each county assessor shall be paid by the state in accordance with sections 137.710 and [137.750](#), and the remainder of the salaries for such clerks and deputies shall be paid by the county in which they are employed.

(L. 1980 S.B. 679 § 1)

### **Percentage of ad valorem property tax collections to be deducted for deposit in county assessment fund--additional deductions (St. Louis City and all counties).**

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

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



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

4. The county shall bill any taxing authority collecting its own taxes. The county may also provide additional moneys for the fund. To be eligible for state cost-share funds provided pursuant to section [137.750](#), every county shall provide from the county general revenue fund an amount equal to an average of the three most recent years of the amount provided from general revenue to the assessment fund; provided, however, that capital expenditures and equipment expenses identified in a memorandum of understanding signed by the county's governing body and the county assessor prior to transfer of county general revenue funds to the assessment fund shall be deducted from a year's contribution before computing the three-year average, except that a lesser amount shall be acceptable if unanimously agreed upon by the county assessor, the county governing body, and the state tax commission. The county shall deposit the county general revenue funds in the assessment fund as agreed to in its original or amended maintenance plan, state reimbursement funds shall be withheld until the amount due is properly deposited in such fund.

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

(L. 1980 S.B. 679 § 2, A.L. 1981 H.B. 114 & 146, A.L. 1989 H.B. 181 & 633, A.L. 1999 S.B. 219, A.L. 2004 H.B. 795, et al. merged with S.B. 960, A.L. 2005 H.B. 58 merged with S.B. 210, A.L. 2008 S.B. 711, A.L. 2013 H.B. 1035 merged with S.B. 23)

Effective 8-28-13 (S.B. 23)

10-11-13 (H.B. 1035)

\*H.B. 1035 effective 10-11-13, see § [21.250](#). H.B. 1035 was vetoed July 12, 2013. The veto was overridden on September 11, 2013.

**Percentage of ad valorem property tax collections to be deposited in county assessment fund (certain first class counties).**

[137.721](#). Notwithstanding the provisions of section [137.720](#), in all counties which become counties of the first classification after September 1, 1996, one percent of all ad valorem taxes



allocable to the county and each taxing authority within the county shall continue to be deducted from taxes collected on the first five hundred million dollars of assessed valuation, and one-half percent collected on the remainder, and deposited in the assessment fund. The one-percent fee shall be assigned among the political subdivisions by the assessor, who shall determine the percentage of total valuation in the county divided into five hundred million dollars. The collector shall retain one percent of that percentage of each political subdivision's property taxes, and one-half percent of the remainder, for the assessment fund.

(L. 2000 S.B. 894, A.L. 2003 S.B. 16, A.L. 2008 S.B. 711)

**Percentage of ad valorem property tax collection to be deposited incounty assessment fund (certain second class counties).**

[137.722](#). Notwithstanding the provisions of section [137.721](#), or any other provision of law in conflict with the provisions of this section, in all counties which become counties of the second class after September 28, 1987, one percent of all ad valorem property taxes allocable to each taxing authority within the county and the county shall continue to be deducted from the collections of taxes each year and shall be deposited into the assessment fund of county as required by section [137.750](#) as if the county had retained its classification as a county of the third class.

(L. 1987 S.B. 65, et al.)

Effective 1-1-88

**Assessors, clerks, deputies, salaries and expenses tobe paid from assessment fund.**

[137.725](#). The salary of the assessor, the clerks, deputies, employees and all costs and expenses of the assessor shall be paid monthly or semimonthly by the county from the assessment fund established under section [137.750](#).

(L. 1980 S.B. 679 § 3, A.L. 1986 S.B. 476)

**Assessment and equalization maintenance plan, payment of portion ofexpenses by state, amount, procedure--qualified costs and expenses.**

[137.750](#). 1. If a county has an assessment maintenance plan approved pursuant to section [137.115](#), a portion of all the costs and expenses of the assessor of each county and each city not within a county, incurred for the current quarter in performing all duties necessary to assess and maintain equalized assessed valuations of real property, making real and personal property assessments and preparing abstracts of assessment lists, shall be reimbursed by the state. The state shall reimburse up to sixty percent of all the current and past unreported quarterly costs and expenses of the assessor of each county and each city not within a county based on compliance with the state tax commission approved assessment and equalization maintenance plan. The state shall reimburse each eligible county a minimum of three dollars per parcel for up to twenty thousand parcels, but no further reimbursements shall be made until the county has expended at least two-thirds of that amount of money for assessment maintenance from its assessment fund. The annual

state reimbursement to any county pursuant to this section in 2000 shall not exceed seven dollars per parcel of real property in the county and each year thereafter such maximum amount may be increased by up to three percent, but the amount reimbursed by the state shall not exceed sixty percent of the actual costs and expenses incurred, except that counties entitled to only the three-dollar per parcel minimum shall receive one-fourth of the state's contribution each quarter.

2. The governing body of each county and city not within a county which seeks or will seek reimbursement under any provision of this section or section [137.720](#) shall establish a fund to be known as the "Assessment Fund", to be used solely as a depository for funds received by the county or city pursuant to this section and sections [137.037](#) and [137.720](#), from the general revenue fund of the county or other sources for the purpose of funding the costs and expenses incurred in implementing an assessment and equalization maintenance plan approved under section [137.115](#) and for assessing real and personal property.

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

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

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

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

(c) Purchases of motor vehicles;

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

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

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

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

(d) Costs of leased equipment;

(e) Costs of aerial photography.

(L. 1979 S.B. 247, et al. § 2, A.L. 1983 S.B. 63, et al., A.L. 1986 S.B. 476, A.L. 1989 H.B. 181 & 633, A.L. 1999 S.B. 219)

**CROSS REFERENCE:**

School districts, certain districts, rolling back operational levy relying on incorrect information of general reassessment may readjust levy, [164.013](#)

**Definitions.**

[137.900](#). As used in sections [137.900](#) to [137.960](#):

(1) "Private warehouse" is any enclosed area where personal property is received and stored by a warehouseman who, in the normal course of business, receives and stores his own personal property;

(2) "Public warehouse" is any enclosed area in which personal property is received and stored by a warehouseman who is in the business of receiving and storing such property of others for compensation or profit;

(3) "Warehouseman" is one who is in the business of receiving and storing personal property of others for compensation or profit, or one who, in the normal course of business, receives and stores his own personal property.

(L. 1982 S.B. 476 § 3)

**Personal property in transit through state or consigned in transit to warehouse, exempt from taxes, exceptions.**

[137.910](#). 1. Personal property in transit through this state is personal property:

(1) Which is moving in interstate commerce through or over the territory of the state of Missouri; or

(2) Which, for the convenience, pleasure, or business of the shipper or owner, was consigned to a public or private warehouse within the state of Missouri from outside the state of Missouri for storage in transit to a final destination outside of the state, whether such destination is known or specified when transportation begins or afterward, including any time after such personal property has reached the in-transit warehouse in the state of Missouri.

2. Such property is deemed to have acquired no situs in this state for any purposes of taxation.

3. Beginning January 1, 1983, and continuing through December 31, 1985, such property shall not be deprived of exemption because while in the warehouse the property is broken in bulk, relabeled or repackaged, or because the property is being held for resale or redelivery outside the state. Beginning January 1, 1986, such property shall not be deprived of exemptions because while in the warehouse the property is assembled, bound, joined, disassembled, divided, cut, broken in bulk, relabeled or repackaged, or because the property is being held for resale or redelivery outside the state; provided that no property shall be entitled to exemption which, while in this state,

undergoes any process of manufacture, fabrication, welding, soldering or substantial change of form or chemical composition.

(L. 1982 S.B. 476 § 2)

#### **Warehouse duty to keep records of in-transit property, in-transit defined.**

[137.920](#). 1. All property claimed to have acquired no situs for any purpose of taxation under the provisions of sections [137.900](#) to [137.960](#) shall be designated as being "in-transit" upon the books and records of the warehouse wherein the property is located, and such books and records with reference to any in-transit property shall at all times be open to the inspection of all taxing authorities of the state and of any political subdivisions thereof.

2. The books and records of a public warehouse shall contain a full, true and correct inventory of all in-transit property, together with the date of receipt, date of withdrawal, the point of origin, and the point of ultimate destination if known.

3. A private warehouse, or the owner of property in a public warehouse, shall, if required in order to obtain a determination that any property has not acquired a situs in this state, submit to the appropriate assessing officer documentary proof of the in-transit character of the property.

(L. 1982 S.B. 476 § 4)

#### **Forms for no-situs, tax exemptions, procedure.**

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

(L. 1982 S.B. 476 § 5)

#### **Reconsignment of in-transit property to final destination in state, assessed and taxed, when.**

[137.940](#). If any in-transit property is reconsigned to a final destination in the state of Missouri, the owner or his agent shall file a monthly report with the county assessor of the county in which the warehouse is located, in the form and manner prescribed by the state tax commission. All property so reconsigned which was owned or held on the first day of January shall be assessed and taxed.

(L. 1982 S.B. 476 § 6)

#### **Evasion of taxes--civil action to recover taxes, costs and attorney's fee.**

[137.950](#). If any owner, shipper or agent thereof shall by misrepresentation, concealment, or violation of the provisions of sections [137.900](#) to [137.960](#) evade the assessment or the levy of taxes not defined in section [137.910](#) to be personal property in transit through this state, he shall be liable in the sum of the taxes evaded which would otherwise have been levied against his property, to be collected in a civil action on behalf of the tax collector of his county. This action shall be commenced

and maintained by the prosecuting attorney, and the judgment, when entered, shall include all costs and an attorney's fee for the plaintiff in his official capacity not less than the amount of the taxes so evaded.

(L. 1982 S.B. 476 § 7)

**False statements to assessors--penalty.**

[137.960](#). If any person shall willfully deliver any statement to the officer charged with assessment of property for tax purposes in his county containing a false statement of a material fact, whether it be an owner, shipper, his agent, or a storageman or warehouseman of his agent, he shall be guilty of a class C misdemeanor.

(L. 1982 S.B. 476 § 8)

**Annual reports to be filed, form, content.**

[137.975](#). The form for all reports required under sections [137.975](#) to [137.985](#) shall be prescribed and furnished by the commission. Every railroad and street railway company operating in this state shall file annually, on or before the thirty-first day of May, a true and accurate statement of the main line track mileage of such company in operation in each county of this state on the thirty-first day of December of the preceding year, together with the total mileage of each car company for such year. Each private car company shall file annually, on or before the thirty-first day of May, a report showing the total car mileage from railroad and street railway companies, the dates and original cost of acquisitions and other information the commission may require for the purpose of carrying out its duties under sections [137.975](#) to [137.985](#).

(L. 1994 H.B. 1161 § [137.022](#) subsec. 3)

Effective 5-13-94

**Failure to file, penalty--waiver of penalty, when--report deemed filed, when.**

[137.977](#). If any private car company refuses or fails to make and return the reports required by section [137.975](#) within the time prescribed and without an extension of time, the commission shall increase by four percent the total assessed valuation of the distributable property of any such company, unless the commission, for good cause shown, waives such penalty. Any such reports, or any payment of taxes required by section [137.022](#) and sections [137.975](#) to [137.985](#), delivered by United States mail to the proper official shall be deemed to be received as of the postmark date stamped on the envelope or other cover in which the report is mailed. In the event any report is sent by registered or certified mail, the date of registration or certification shall be deemed the postmark date. Reports required by section [137.975](#) may be furnished to the commission by an express or overnight carrier, and such reports shall be deemed to be received as of the date after the reports were sent by way of such express or overnight carrier.

(L. 1994 H.B. 1161 § [137.022](#) subsec. 4)

Effective 5-13-94

**Commission to assess, adjust and equalize aggregate valuation--operations extending into another state, effect.**

[137.979](#). The commission shall assess, adjust and equalize the aggregate valuation of the distributable property of each private car company. When the operations of any private car company extend into another state, the commission shall assess, equalize and adjust only such proportion of the total value of all the distributable property of such company as may be reasonably necessary to generate mileage in this state. The commission may require information in the forms required under sections [137.975](#) to [137.985](#) which may be necessary to properly assess and allocate such property.

(L. 1994 H.B. 1161 § [137.022](#) subsec. 5)

Effective 5-13-94

**Administrative and judicial review procedure authorized for private car companies.**

[137.981](#). Administrative review of the original assessments of private car companies shall be provided in the same manner as specified in section [138.420](#). Any private car company aggrieved by the decision of the commission may, if it has participated in administrative review, seek judicial review as provided in chapter 536.

(L. 1994 H.B. 1161 § [137.022](#) subsec. 6)

Effective 5-13-94

**Private car companies not subject to ad valorem taxation, when.**

[137.983](#). The commission may, by rule, establish levels of assessed valuation of private car companies, using total valuation of a company or the valuation apportioned to any county, below which value shall be considered de minimis. The valuation of any private car company whose total valuation is ruled de minimis, and such portion of the valuation of a private car company found to be de minimis under the commission's rules when apportioned to a specific county, shall not be subject to ad valorem taxation.

(L. 1994 H.B. 1161 § [137.022](#) subsec. 7)

Effective 5-13-94

**Commission to apportion aggregate value to each county levying an ad valorem property tax--apportionment, how computed--school districts valuation to be same, how taxed and distributed.**

[137.985](#). The state tax commission shall apportion the aggregate value of all distributable property of such private car companies, except such valuations as are found to be de minimis, to each county, showing the valuation apportioned for taxation by each political subdivision in the county authorized to levy ad valorem property taxes. Such apportionment shall be determined by the proportion of main line miles of track in each county to the total mileage of main line track in the state of each of the railroad or street railway companies which have transported railroad cars in behalf of

such private car company in the prior year. Valuation apportioned for taxation in behalf of school districts shall be the same as that apportioned for each county, and such valuation shall be taxed using an average school tax rate in each county in the manner provided in chapter 151 with the resulting revenues distributed as provided in chapter 151.

(L. 1994 H.B. 1161 § [137.022](#) subsec. 8)

Effective 5-13-94

**Title, effective date.**

[137.1000](#). Sections [137.1000](#) to [137.1030](#) shall be known and may be cited as the "Private Car Ad Valorem Tax Law" and shall, notwithstanding the provisions of sections [137.975](#) to [137.985](#) to the contrary, apply to all taxable years beginning on or after January 1, 2000.

(L. 1999 S.B. 219)

**Definitions.**

[137.1003](#). As used in sections [137.1000](#) to [137.1030](#), the following terms mean:

(1) "Commission", the state tax commission;

(2) "Director", the director of revenue;

(3) "Distributable property", all property which is used directly in the movement of passengers and freight, including railroad cars, but not property used as a collateral facility nor property held for purposes other than rail transportation;

(4) "Freight line company", any person, association, company or corporation, not being the owner or lessee of a railroad or street railway company, engaged in the business of furnishing or leasing any railroad cars except dining, buffet, chair, parlor, or sleeping cars, which are used in the operation of any railroad or street railway company wholly or partly within the state, or when owning and operating, or operating, any railroad freight, refrigerator or tank car on railway lines in this state for the transportation of his or its goods, wares, merchandise or products.

(L. 1999 S.B. 219)

**Powers of commission.**

[137.1006](#). The commission shall have the exclusive power of original assessment of the distributable property of freight line companies.

(L. 1999 S.B. 219)

**Commission to prescribe report forms--penalty for failure to submit reports--mailing requirements--annual mileage reporting, when.**

[137.1009](#). 1. The form for all reports required under sections [137.1000](#) to [137.1030](#) shall be prescribed and furnished by the commission.



2. If any freight line company refuses or fails to make and return the reports required by sections [137.1000](#) to [137.1030](#) within the time prescribed and without an extension of time, the commission shall increase by four percent the total assessed valuation of the distributable property of any such company, unless the commission, for good cause shown, waives such penalty.

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

4. Every railroad or street railway company operating in this state shall file annually, on or before May first of each year, a true and accurate statement of the main line track mileage of such company in operation in each county of this state on December thirty-first of the preceding year, total mileage traveled on their track by railroad cars of the freight line companies and other information the commission may require for the purpose of carrying out its duties under sections [137.1000](#) to [137.1030](#). Such reports shall be made in such manner and form as prescribed by the commission.

5. In addition to the reports required by subsection 2 of this section, each freight line company shall file a similar report at the same time and in such manner as said commission shall prescribe showing the total mileage traveled on track from railroad and street railway companies, date and original cost of acquisitions and other information the commission may require for the purpose of carrying out its duties under sections [137.1000](#) to [137.1030](#).

6. In case any freight line company shall fail to make such report the commission may accept the report of said railroad or street railway company as correct.

(L. 1999 S.B. 219)

**Aggregate valuation of distributable freight line company property by the commission--  
procedure.**

[137.1012](#). 1. The commission shall assess, adjust and equalize the aggregate valuation of the distributable property of each freight line company. For the purpose of estimating the true value in money of the distributable property of a freight line company, the commission may take into consideration the reports filed under section [137.1009](#), the reports, statements or returns of the company filed in the office of any board, office or commission of this state, or any county thereof, and such other evidence of any kind bearing thereon. No report, statement or return shall be conclusive upon the commission in estimating the true value in money of the operating property of a freight line company. The commission may set the aggregate valuation of the distributable property of any freight line company upon which no returns have been made, which may otherwise be known to them as they deem just and right.

2. The commission may summons witnesses by process issued to any officer authorized to serve subpoenas and compel them to testify.

3. In originally assessing, adjusting and equalizing any distributable freight line company property for any year or years, the commission may arrive at its findings, conclusion and judgment, upon its knowledge, or such information as may be before it, and shall not be solely governed in its findings, conclusions and judgment by the testimony which may be adduced, but may give to it such weight as the commission may think it is entitled to receive.

4. When the operations of any such company shall extend beyond the limits of this state and into another state, then the commission shall assess, equalize and adjust only such proportion of the total value of all distributable property of such company as may be reasonably allocated to this state. To accomplish this end, the commission may require information in its form reports under section [137.1009](#) which is necessary to properly assess and allocate such property.

(L. 1999 S.B. 219)

#### **Review of original assessment, when--procedures.**

[137.1015](#). 1. After original assessments, adjustments and equalization by the commission have been completed, each freight line company interested therein shall be promptly notified by the action of the commission and may apply for a review of the original assessment. The commission shall grant and hold such review and fix the date thereof. Such review may be by whatever procedures decided upon by the parties and may include, but not limited to, a formal or informal hearing, the presentation of affidavits and documentary evidence, and the presentation of legal arguments or briefs. All affidavits, documentary evidence and other factual evidence not presented at a formal hearing shall be duly sworn to and verified. In the event the parties cannot agree to the procedures to be followed, a formal hearing shall be held at which the freight line company seeking review shall have the burden of establishing the correct assessment, adjustment and equalization pursuant to section [138.420](#). A record shall be kept of all matters submitted in review of an original assessment.

2. If, after such review and consideration of the facts, the commission is of the opinion that the original decision or any part thereof should be changed, the commission may change or modify the same.

3. Any freight line company aggrieved by the decision of the commission may, if it has participated in a review under this section, seek review as provided in chapter 536.

(L. 1999 S.B. 219)

#### **Statewide average rate of property taxes levied, ascertained by the commission--report submitted--taxes collected, how determined--tax credit authorized--sunset provision.**

[137.1018](#). 1. The commission shall ascertain the statewide average rate of property taxes levied the preceding year, based upon the total assessed valuation of the railroad and street railway companies and the total property taxes levied upon the railroad and street railway companies. It shall determine total property taxes levied from reports prescribed by the commission from the

railroad and street railway companies. Total taxes levied shall not include revenues from the surtax on subclass three real property.

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

3. Taxes on property of such freight line companies shall be collected at the state level by the director on behalf of the counties and other local public taxing entities and shall be distributed in accordance with sections [137.1021](#) and [137.1024](#). The director shall tax such property based upon the distributable assessed valuation attributable to Missouri of each freight line company, using the average tax rate for the preceding year of the railroad and street railway companies certified by the commission. Such tax shall be due and payable on or before December thirty-first of the year levied and, if it becomes delinquent, shall be subject to a penalty equal to that specified in section [140.100](#).

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

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

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

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

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

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

5. Pursuant to section [23.253](#) of the Missouri sunset act:

(1) The program authorized under this section shall expire on August 28, 2020; and

(2) This section shall terminate on September 1, 2021.

(L. 1999 S.B. 219, A.L. 2008 S.B. 711, A.L. 2013 S.B. 23)

Expires 8-28-20

Termination date 9-01-21

**Deposit of taxes collected into county private car tax trustfund--apportionment to counties.**

[137.1021](#). 1. The taxes collected by the director under the provisions of sections [137.1000](#) to [137.1030](#), less one percent for the cost of collection which shall be deposited in the state's general revenue fund, shall be deposited in a special trust fund to be known as the "County Private Car Tax Trust Fund", which is hereby created. The fund shall be apportioned to the several counties in the state, based upon the ratio of the total main line track mileage of the railroad and street railway companies within each county to the aggregate total of the state. Prior to distribution of the car tax trust fund to the counties, six-tenths of one percent of the fund shall be transferred to the blind pension fund. The remaining money in this fund shall not be deemed to be state funds and shall not be commingled with any funds of the state.

2. The county upon receipt of the taxes under the provisions of sections [137.1000](#) to [137.1030](#) from the director shall apportion seventy percent of the revenues collected to the school districts within each county using the same basis of distribution as used in distributing receipts from the average school tax rate for that year, and the remaining thirty percent to the county general revenue fund.

(L. 1999 S.B. 219)

**Director to notify attorney general of failure to pay taxes due.**

[137.1024](#). Whenever any freight line company fails to pay to the director the tax due within the time prescribed in section [137.1018](#), it shall be the duty of the director, as soon as practical thereafter, to make a statement in writing to the attorney general naming the freight line companies that have not paid such tax.

(L. 1999 S.B. 219)

**Attorney general to institute a suit, when--property subject to seizure, when.**

[137.1027](#). 1. Upon receipt of the statement from the director of revenue as provided in section [137.1024](#), it shall be the duty of the attorney general to institute a suit or suits in any court of this state or of the United States having jurisdiction, in the name of the state, and at the relation and to the use of the director for the collection of said taxes, penalties and interest as the case may be.

2. The property of such freight line companies shall be subject to seizure under execution by the property officer in any county in this state, to satisfy a judgment rendered for such taxes, penalties and interest.

(L. 1999 S.B. 219)

**Contingent procedures for freight line company taxes, effective when.**

[137.1030](#). In the event a final judgment of a court of competent jurisdiction shall find that all or portions of this act\* is not enforceable, then without further action by the general assembly, the procedure for the assessing, adjusting and equalizing the distributable property of the freight line companies shall be the same procedure as provided in sections [137.975](#) to [137.985](#).

(L. 1999 S.B. 219)

\*"This act" (S.B. 219, 1999) contained numerous sections. Consult Disposition of Sections table for a definitive listing.

**Tax imposed for upkeep and maintenance of cemeteries (Counties not adopting an alternative form of government).**

137.1040. 1. In addition to other levies authorized by law, the county commission in counties not adopting an alternative form of government and the proper administrative body in counties adopting an alternative form of government, or the governing body of any city, town, or village, in their discretion may levy an additional tax, not to exceed one quarter of one cent on each one hundred dollars assessed valuation, on all taxable real property located within such city, town, village, or county, all of such tax to be collected and allocated to the city, town, village, or county treasury, where it shall be known and designated as the "Cemetery Maintenance Trust Fund" to be used for the upkeep and maintenance of cemeteries located within such city, town, village, or county.

2. To the extent necessary to comply with Article X, Section 22(a) of the Missouri Constitution, for any city, town, village, or county with a tax levy at or above the limitations provided under Article X, Section 11(b), no ordinance adopted under this section shall become effective unless the county commission or proper administrative body of the county, or governing body of the city, town, or village submits to the voters of the city, town, village, or county at a state general, primary, or special election a proposal to authorize the imposition of a tax under this section. The tax authorized under this section shall be levied and collected in the same manner as other real property taxes are levied and collected within the city, town, village, or county. Such tax shall be in addition to all other taxes imposed on real property, and shall be stated separately from all other charges and taxes. Such tax shall not become effective unless the county commission or proper administrative body of the county or governing body of the city, town, or village, by order or ordinance, submits to the voters of the county a proposal to authorize the city, town, village, or county to impose a tax under this section on any day available for such city, town, village, or county to hold elections or at a special election called for that purpose.

3. The ballot of submission for the tax authorized in this section shall be in substantially the following form:

Shall ..... (insert the name of the city, town, village, or county) impose a tax on all real property situated in ..... (name of the city, town, village, or county) at a rate of ..... (insert rate not to exceed one quarter of one cent per one hundred dollars assessed valuation) for the sole purpose of providing funds for the maintenance, upkeep, and preservation of city, town, village, or county cemeteries?

YES  NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter immediately following notification to the city, town, village, or county collector. If a majority of the

votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

4. The tax imposed under this section shall be known as the "Cemetery Maintenance Tax". Each city, town, village, or county imposing a tax under this section shall establish separate trust funds to be known as the "Cemetery Maintenance Trust Fund". The city, town, village, or county treasurer shall deposit the revenue derived from the tax imposed under this section for cemetery purposes in the city, town, village, or county cemetery maintenance trust fund. The proceeds of such tax shall be appropriated by the county commission or appropriate administrative body, or the governing body of the city, town, or village exclusively for the maintenance, upkeep, and preservation of cemeteries located within the jurisdiction of such commission or body.

5. All applicable provisions in this chapter relating to property tax shall apply to the collection of any tax imposed under this section.

(L. 2010 H.B. 1442)

[Top](#)



Missouri General Assembly

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