

Missouri Revised Statutes

Chapter 138 Equalization and Review of Tax Assessments

- [←Chapter: 137](#)
- [Chapter: 139→](#) August 28, 2015

Membership of county board of equalization--annual meetings.

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

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

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

(RSMo 1939 § 11001, A.L. 1945 p. 1011, A.L. 1945 p. 1775, A.L. 1957 p. 789, A.L. 1965 p. 258, A.L. 1981 H.B. 114 & 146, A.L. 1983 S.B. 63, et al., A.L. 2002 H.B. 1580, A.L. 2007 H.B. 616, A.L. 2008 S.B. 711)

Prior revisions: 1929 § 9811; 1919 § 12820; 1909 § 11402

CROSS REFERENCE:

County auditor in second class counties a member of board of equalization, [55.161](#)

Board of equalization members, restriction on being certain local officials or school board members (charter counties).

[138.011](#). No member of any board of equalization in any county with a charter form of government shall be an official of any city, town, or village in the county, a member of any school board in the county, or an employee of any school district within the county. Each member shall have some level of experience as determined by the governing authority of the county as a real estate broker, real estate appraiser, home builder, property developer, lending officer, or investor in real estate before their appointment to the board.

(L. 2004 H.B. 795, et al.)

Representation of constitutional charter cities under 300,000 onboard--compensation.

[138.015](#). For the purpose of giving cities organized under the provisions of Article VI, Section 19, of the Constitution having less than three hundred thousand inhabitants representation on the county board of equalization when the board is sitting for the purpose of equalizing the assessment of property in such cities the cities shall have the same number of representatives thereon as such city was entitled to prior to the adoption of such constitutional charter. The representatives of the cities shall be appointed by the council, one of whom may be the director of finance. The city council may prescribe the compensation the city members of the board of equalization shall receive from the city treasury.

(L. 1955 p. 845 § 1, A.L. 1986 H.B. 1155)

Members of board not to receive additional compensation, exception--compensation of county surveyor.

[138.020](#). The commissioners of the county commission, the county assessor, the county clerk, and those sitting as members as may otherwise be provided, who are now or may hereafter be compensated by salary shall not be entitled to additional compensation for the performance of their duties as members of the county board of equalization. The county surveyor shall be present and sit as a member of the county board of equalization and shall receive as compensation a fee as agreed upon by the county commission. Citizens who are not officers of the county, but who sit as members of the county board of equalization, may receive compensation if agreed upon by the county commission.

(RSMo 1939 § 11008, A.L. 1943 p. 1010, A.L. 1945 p. 1775, A.L. 1965 p. 258, A.L. 1986 S.B. 707, A.L. 1987 H.B. 384 Revision, A.L. 2002 H.B. 1580)

Prior revisions: 1929 § 9818; 1919 § 12827; 1909 § 11409

Oath of members--powers and duties.

[138.030](#). 1. The members of the county board of equalization shall each take an oath, to be administered by the clerk, to fairly and impartially equalize the valuation of all real estate and tangible personal property taxable by the county.

2. The board shall hear complaints and equalize the valuation and assessments upon all real and tangible personal property taxable by the county so that all the property shall be entered on the tax book at its true value. The board shall not reduce the valuation of the real or tangible personal property below the value thereof as fixed by the state tax commission.

(RSMo 1939 § 11002, A.L. 1945 p. 1775, A.L. 1959 H.B. 107)

Prior revisions: 1929 § 9812; 1919 § 12821; 1909 § 11403

Power to send for persons and papers--quorum.

138.040. 1. The county board of equalization shall have power to compel the attendance of witnesses and the production of necessary papers and records in relation to any appeal before them, and it shall be the duty of the sheriff of the county to execute such process as may be issued to this end.

2. A majority of said board shall constitute a quorum, and a majority of the members present shall determine all matters of appeal or revision.

(RSMo 1939 § 11005, A.L. 1945 p. 1775)

Prior revisions: 1929 § 9815; 1919 § 12824; 1909 § 11406

Rules to be observed.

138.050. The following rules shall be observed by county boards of equalization:

(1) They shall raise the valuation of all tracts or parcels of land and all tangible personal property as in their opinion have been returned below their real value; but, after the board has raised the valuation of such property, it shall give notice of the fact, specifying the property and the amount raised, to the persons owning or controlling the same, by personal notice, or through the mail if address is known, or if address is unknown, by notice in one issue of any newspaper published within the county at least once a week, and that said board shall meet on the third Monday in July, to hear reasons, if any be given, why such increase should not be made; the board shall meet on the third Monday in July in each year to hear any person relating to any such increase in valuation. In any county with a charter form of government or any city not within a county, the board shall complete all business by the fourth Saturday in August. Any county of the first, second, third, or fourth classification shall complete all business by July thirty-first;

(2) They shall reduce the valuation of such tracts or parcels of land or any tangible personal property which, in their opinion, has been returned above its true value as compared with the average valuation of all the real and tangible personal property of the county.

(RSMo 1939 § 11003, A.L. 1945 p. 1775, A.L. 2008 S.B. 711)

Prior revisions: 1929 § 9813; 1919 § 12822; 1909 § 11404

Appeals from assessor's valuation, no presumption that valuation is incorrect, burden of proof in certain counties--erroneous assessments--hearing, limitation on assessor's testimony

ofevaluation.

[138.060](#). 1. The county board of equalization shall, in a summary way, determine all appeals from the valuation of property made by the assessor, and shall correct and adjust the assessment accordingly. There shall be no presumption that the assessor's valuation is correct. In any county with a charter form of government with a population greater than two hundred eighty thousand inhabitants but less than two hundred eighty-five thousand inhabitants, and in any county with a charter form of government with greater than one million inhabitants, and in any city not within a county, the assessor shall have the burden to prove that the assessor's valuation does not exceed the true market value of the subject property. In such county or city, in the event a physical inspection of the subject property is required by subsection 10 of section [137.115](#), the assessor shall have the burden to establish the manner in which the physical inspection was performed and shall have the burden to prove that the physical inspection was performed in accordance with section [137.115](#). In such county or city, in the event the assessor fails to provide sufficient evidence to establish that the physical inspection was performed in accordance with section [137.115](#), the property owner shall prevail on the appeal as a matter of law. At any hearing before the state tax commission or a court of competent jurisdiction of an appeal of assessment from a first class charter county or a city not within a county, the assessor shall not advocate nor present evidence advocating a valuation higher than that value finally determined by the assessor or the value determined by the board of equalization, whichever is higher, for that assessment period.

2. The county clerk shall keep an accurate record of the proceedings and orders of the board, and the assessor shall correct all erroneous assessments, and the clerk shall adjust the tax book according to the orders of such board and the orders of the state tax commission, except that in adding or deducting such percent to each tract or parcel of real estate as required by such board or state tax commission, he shall add or deduct in each case any fractional sum of less than fifty cents, so that the value of any separate tract shall contain no fractions of a dollar.

(RSMo 1939 § 11004, A.L. 1945 p. 1775, A.L. 1992 S.B. 630, A.L. 1993 H.B. 541, A.L. 2002 H.B. 1150, et al.)

Prior revisions: 1929 § 9814; 1919 § 12823; 1909 § 11405

Effective 07-01-02

01-01-03 (see [137.115](#), subsec. 15)

10-01-04 (see [137.115](#), subsec. 15)

CROSS REFERENCES:

Appeal to board, right of, [137.275](#)

Notice of real property valuation increase to be given, review, [137.180](#)

Assessment of property omitted from assessor's books--notice--hearings.

[138.070](#). 1. The county board of equalization, in regular session, shall have authority to assess and equalize the value of any property that may have been omitted from the assessor's books then

under examination by said board, and in case the board shall add any property to the assessor's books, it shall cause notice in writing to be served upon the owner of such property, stating the kind and class of property and the value fixed thereon by said board, and naming the time and place, not less than five days thereafter, when and where such owner may appear before the board and show cause why said assessment should not be made.

2. At the time fixed, said board shall again meet and give opportunity to the taxpayer to be heard in regard to his assessment, and may change or alter the same upon being shown by the owner that the assessment was erroneous or improperly made; otherwise, the property and the valuation, as fixed by the board, shall be extended upon the assessor's books, as in case of other property.

3. The notice shall be signed by the clerk of the county commission, and shall be served by mail and it shall be the duty of the prosecuting attorney, or county counselor, if any, when called upon by the board of equalization, to represent the county in any such proceedings.

4. In case of the assessment of real estate belonging to nonresidents a notice containing the action of the board of equalization shall be mailed to the owner, administrator or executor to the last known address.

5. This notice shall state the kind and class of property and the value fixed thereon by said board, and naming the time and place, not less than five days thereafter when and where such owner, administrator, or executor may appear before the board and show cause why such assessment should not be made; provided, that in any case where the residence of the owner, administrator or executor is unknown, publication shall be made of the additional assessment in one issue of a newspaper of general circulation which is published at least once a week within the county.

(RSMo 1939 § 11006, A.L. 1945 p. 1775)

Prior revisions: 1929 § 9816; 1919 § 12825; 1909 § 11407

Adjustment of tax books.

138.080. In case the report of equalization from the state tax commission be not received before or during the session of the county board of equalization, then it shall be the duty of the county clerk to adjust the tax books according to such report when received.

(RSMo 1939 § 11007, A.L. 1945 p. 1775)

Prior revisions: 1929 § 9817; 1919 § 12826; 1909 § 11408

County board of equalization, certain first and second class counties.

138.085. 1. In all first class counties not having a charter form of government and in each second class county which contains a portion of a city having a population of at least three hundred thousand and which adjoins a first class county which does not have a charter form of government, there may be a board of equalization consisting of three taxpaying property-owning citizen, residents

of such county for five years next before their appointment, who shall be appointed by the county commission for three-year terms with one member being appointed annually on the second Monday in January of each year; after the county commission makes the first appointments on the full three-member board on the second Monday in January, 1981. The initial appointments shall be for one-, two- and three-year terms, respectively.

2. Each member shall take an oath similar to that required by law of members of other county boards of equalization.

3. Compensation shall be fixed by order of the county commission.

4. Vacancies or absences on the board of equalization caused by death, incapacity to perform duties, failure to attend three consecutive meetings, or resignation shall be filled forthwith by appointment by the county commission.

(L. 1980 S.B. 802, A.L. 1985 S.B. 152)

Effective 7-11-85

Meetings of board (first class counties).

138.090. 1. Except as provided in subsection 2 of this section, the county board of equalization in first class counties shall meet on the first Monday in July of each year.

2. Upon a finding by the board that it is necessary in order to fairly hear all cases arising from a general reassessment, the board may begin meeting after July first in any applicable year to timely consider any appeal or complaint resulting from an evaluation made during a general reassessment of all taxable real property and possessory interests in the county. There shall be no presumption that the assessor's valuation is correct.

(L. 1945 p. 1930 § 14, A. 1949 S.B. 1023, A.L. 1983 S.B. 63, et al., A.L. 1992 S.B. 630, A.L. 2008 S.B. 711)

Rules--hearings (counties of the first classification).

138.100. 1. The following rules shall be observed by such county boards of equalization:

(1) They shall raise the valuation of all tracts or parcels of land and all tangible personal property as in their opinion have been returned below their real value; but, after the board has raised the valuation of such property, notice shall be given that said valuation of such property has been increased and a hearing shall be granted; such notice shall be in writing and shall be directed to the owner of the property or the person controlling the same, at his last address as shown by the records in the assessor's office, and shall describe the property and the value thereof as increased; such notice may be by personal service or by mail and if the address of such person or persons is unknown, notice may be given by publication in two newspapers published within the county; such notice shall be served, mailed or published at least five days prior to the date on which said hearing shall be held at which objections, if any, may be made against said increased assessment;

(2) They shall reduce the valuation of such tracts or parcels of land or of any tangible personal property which, in their opinion, has been returned above its true value as compared with the average valuation of all the real and tangible personal property of the county.

2. Such hearings shall end on the thirty-first day of July of each year, except in any city not within a county or any county with a charter form of government, in which such hearings shall end by the fourth Saturday in August; provided, that the estimated true value of personal property as shown on any itemized personal property return shall not be conclusive on the assessor or prevent the assessor from increasing such valuation. Provided further that said board of equalization may meet thereafter at least once a month for the purpose of hearing allegations of erroneous assessments, double assessments and clerical errors, and upon satisfactory proof thereof shall correct such errors and certify the same to the county clerk and county collector.

3. The board of equalization in all counties with a charter form of government shall provide the taxpayer with written findings of fact and a written basis for the board's decision regarding any parcel of real property which is the subject of a hearing before any board of equalization.

4. The provisions of subsection 3 of this section shall only apply in any county with a charter form of government with more than one million inhabitants.

(L. 1945 p. 1930 § 15, A.L. 1951 p. 872, A.L. 2002 H.B. 1150, et al. § [138.100](#) and § 2, A.L. 2005 H.B. 58, A.L. 2008 S.B. 711)

Complaints to be filed with state tax commission, when (first class counties).

[138.110](#). Complaints as to rulings of the county board of equalization in such counties shall be filed according to law with the state tax commission not later than September thirtieth of the year in which such ruling was made.

(L. 1945 p. 1930 § 17, A.L. 2008 S.B. 711)

Merchants' and manufacturers' books submitted, when--notice, hearing(first class counties).

[138.120](#). 1. The merchants' book and manufacturers' book prepared as prescribed by law shall be returned by the assessor to the county board of equalization on the first day of July of each year, which said board is hereby required to meet at the office of the clerk of the county commission on the first Monday in July of each year for the purpose of equalizing the valuation of merchants' and manufacturers' statements, and to that end shall have the same powers and shall proceed in the same manner as provided by law, for the equalization of real and other tangible personal property, so far as is consistent with the provisions of this chapter.

2. After the board shall have raised the valuation of any statement, it shall give notice of the fact to the person, corporation or firm whose statement shall have been raised in amount, by not less than five days' notice through the mail, prior to the day of hearing, specifying the amount of such raise and advising the taxpayer that he may offer objections to such increase as made.

3. The last meeting of said board shall be held not later than the thirty-first day of July of each year, except in any city not within a county or any county with a charter form of government, in which such last meeting shall be held not later than the fourth Saturday in August.

(L. 1945 p. 1930 § 13, A.L. 2008 S.B. 711)

Extension of taxes--delivery of books (first class counties).

138.130. After the county board of equalization has completed the equalization of the merchants' and manufacturers' statements, the clerk of the county commission shall extend on the books all proper taxes at the same rate as assessed for the time on real estate, and he shall, on or before the fifteenth day of October thereafter, make out and deliver to the collector a copy of such books, properly certified, and take the receipt of the collector therefor, which receipt shall specify the aggregate amount of each kind of taxes due thereon, and the clerk shall charge the collector with the amount of the taxes.

(L. 1945 p. 1930 § 13, A.L. 1959 H.B. 107)

Assessor not to be member of board of equalization--assessment to remain same, when--majority of board not in attendance, effect(St. Louis County).

138.135. 1. Notwithstanding any other provision of law to the contrary, the county assessor of any county of the first classification with a population of at least nine hundred thousand inhabitants shall not be a member of the county board of equalization.

2. In any county of the first classification with a population of at least nine hundred thousand inhabitants, when there is an order of the board of equalization or the state tax commission, including a settlement order, relating to the assessment of property, the assessment shall remain the same for the subsequent even-numbered year unless there has been new construction or property improvements between January first of the odd-numbered year and January first of the following even-numbered year.

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

(L. 1992 S.B. 630 § 1, A.L. 2007 H.B. 616)

Board of equalization--members--oath--compensation--vacancies, how filled (St. Louis).

138.140. 1. In all constitutional charter cities not situated within any county there shall be a board of equalization consisting of the assessor, who shall be its president, and four taxpaying, property-owning citizens resident in the city for five years next before their appointment, who shall be appointed annually by the mayor on or before the second Monday in May of each year.

2. Each member shall take an oath similar to that required by law of members of county boards of equalization.

3. Their compensation shall be fixed by ordinance.

4. Vacancies or absences on the board of equalization caused by death, incapacity to perform duties, failure to attend three consecutive meetings, or resignation shall be filled forthwith by appointment by the mayor.

(L. 1945 p. 1859 § 9, A. 1949 S.B. 1023, A.L. 1971 H.B. 443 & 585)

Powers and duties--notice of increase (St. Louis).

138.150. 1. The board shall hear complaints and appeals, and adjust, correct, and equalize the valuations and assessments of any real or tangible personal property taxable by the city and assess and equalize the value of any real or tangible personal property taxable by the city omitted from the assessment plat books or records then under examination by them, and adjust and correct the assessment plat books or records accordingly. If the board proposes to increase any assessment or to assess any omitted property, it shall give notice of the fact to the person owning or controlling the property affected, his agent or representative, by personal notice, by mail, or if the address of the person, agent or representative is unknown, then by publication in one issue of at least two daily newspapers published within the city.

2. The notice as to omitted property shall state the kind and class of property and the value fixed thereon by the board and shall name the time and place, not less than five days thereafter, when and where the person may appear before the board and show cause, if any, why the assessment should not be made.

3. A like notice shall be given if the board proposes to increase any assessment, and in addition thereto shall state the amount of the increase.

4. For cause shown, if any, that the assessment was erroneously or improperly made, the board may change, alter or cancel the assessment.

(L. 1945 p. 1859 § 10, A.L. 1959 H.B. 107)

Length and period of meetings--subpoena witnesses--hearings (St.Louis).

138.170. 1. Except as provided in subsection 4 of this section, the board shall meet on the first Monday in July, annually, and may continue to meet as needed until the fourth Saturday in August.

2. The board may subpoena witnesses and order the production of books and papers, and any member may administer oaths, in relation to any matter within its jurisdiction.

3. The board shall hear and determine all appeals summarily, and keep a record of its proceedings, which shall remain in the assessment division.

4. Upon a finding by the board that it is necessary in order to fairly hear all cases arising from a general reassessment, the board may begin meeting after July first in any applicable year to timely

consider any appeal or complaint resulting from an evaluation made during a general reassessment of all taxable real property and possessory interests in the city.

(L. 1945 p. 1859 § 12, A.L. 1971 H.B. 443 & 585, A.L. 1983 S.B. 63, et al., A.L. 2008 S.B. 711)

Appeal to board of equalization, how taken.

138.180. Any person may appeal in writing to the board of equalization from the assessment of his property, which appeal shall specify the matter of which he complains and which shall be filed at the office of the assessor of the city on or before the second Monday in July of each year, and any person so appealing shall have the right of appeal from decisions of the local board to the state tax commission as provided by law. There shall be no presumption that the assessor's valuation is correct.

(L. 1945 p. 1859 § 13, A.L. 1971 H.B. 443 & 585, A.L. 1992 S.B. 630, A.L. 2008 S.B. 711)

Creation of state tax commission--term of office.

138.190. There is hereby created within the state department of revenue a commission to be known and designated as the "State Tax Commission". The director of revenue shall have no supervision, authority or control over such actions or decisions of the state tax commission as relates to its duties prescribed by law. The state tax commission shall be composed of three members, chosen from the two major political parties, who shall be appointed by the governor, with the advice and consent of the senate, one of whom shall be designated chairman, and to hold office for staggered terms of six years; provided, however, that of members first appointed, one member shall be appointed for a term of two years, one member for a term of four years, and one member for a term of six years. Each commissioner shall hold office until his successor shall qualify.

(RSMo 1939 §§ 11009, 11013, 11017, A.L. 1945 p. 1805 § 2)

Prior revisions: 1929 §§ 9819, 9823, 9828; 1919 §§ 12828, 12832, 12837

Qualifications of members--interim appointments--members to devote full time to duties--private employment prohibited.

138.200. 1. Each commissioner shall be a qualified voter and taxpayer and resident of the state for at least five years next preceding his appointment. At all times the state tax commission shall be so constituted that not more than two members shall be of the same political party.

2. In the event of a vacancy occurring while the general assembly is not in session, the governor may appoint a temporary member of the commission to serve until such time as a permanent appointment can be made with the advice and consent of the senate.

3. Each commissioner shall devote his full time and efforts to the discharge of his duties and shall not accept any private employment of any kind or nature while serving on the commission nor hold any other office under the laws of this state, or any city, or county, or city and county, in this state, nor any office under the government of the United States.

4. No commissioner or employee of the commission shall hold any position of profit, engage in any occupation or business interfering with, or inconsistent with, his duties as commissioner or employee. No person is eligible to appointment or shall hold the office of commissioner, or be appointed by the commission, or hold any office or position under the commission, who holds any official office or position or who is a stockholder or who is in any wise pecuniarily interested in any common carrier, public utility, or any other corporation whose original assessment is made by the commission, as provided by this chapter. The words "original assessment" as used herein shall not be held or construed to include the assessment of corporation franchise tax.

(RSMo 1939 §§ 11013, 11017, A.L. 1945 p. 1805 § 2, L. 1955 p. 833 § 3, A.L. 1959 H.B. 107)

Prior revisions: 1929 §§ 9823, 9828; 1919 §§ 12832, 12837

Oath of office.

138.210. Before entering upon the duties of his office, each commissioner shall take and subscribe to the following oath:

State of Missouri,)

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County of)

I, , do solemnly swear that I will support the Constitution of the United States and the Constitution of the state of Missouri; that I will faithfully and impartially discharge my duties as a member of the state tax commission; and that I will according to my best knowledge and judgment cause to be enforced all the laws of this state pertaining to the duties of the state tax commission, so help me God.

. Subscribed and sworn to this day of 20. . .

(RSMo 1939 § 11014, A.L. 1945 p. 1805 § 4)

Prior revisions: 1929 § 9825; 1919 § 12834

Bond--amount.

138.220. Before entering upon the discharge of his official duty, each member of the commission shall execute a bond payable to the state of Missouri in the penal sum of ten thousand dollars, to be approved by the governor, for the faithful discharge of official duties, and his official oath, duly subscribed to, shall be endorsed upon their official bond, which bond and oath, when so executed, shall be filed in the office of the secretary of state.

(RSMo 1939 § 11015, A.L. 1945 p. 1805 § 5)

Prior revisions: 1929 § 9826; 1919 § 12835

Compensation and expenses.

138.230. Each commissioner shall annually receive thirty-eight thousand five hundred dollars plus any salary adjustment provided pursuant to section 105.005 as compensation for his services, and reasonable traveling and other expenses actually paid and necessary to the performance of the duties of his office.

(RSMo 1939 § 11020, A.L. 1945 p. 1805 § 3, L. 1951 p. 838 § 138.415, L. 1955 p. 833 § 2, A.L. 1959 H.B. 107, A.L. 1977 H.B. 77 merged with H.B. 841, A.L. 1984 S.B. 528)

Prior revisions: 1929 § 9831; 1919 § 12840

Revisor's note: Salary adjustment index is printed, as required by § 105.005, in Appendix E.

Commission to conduct seminars--investigate leasing companies--compensation for extra duties.

138.235. 1. The commission shall conduct seminars for its area supervisors and field representatives, both in its office in Jefferson City and in various parts of the state, in order to ascertain the best methods for the area supervisors and field representatives to use in their work.

2. The commission shall investigate companies which have tangible personal property for lease or companies which lease tangible personal property, to cause said property to be properly taxed within this state.

3. For the additional duties imposed upon the members of the tax commission under the provisions of this section, each member of the commission shall annually receive four thousand dollars plus any salary adjustment provided pursuant to section 105.005.

(L. 1967 p. 223 § 1, A.L. 1980 H.B. 1266, A.L. 1984 S.B. 528)

Revisor's note: Salary adjustment index is printed, as required by § 105.005, in Appendix E.

Quorums--hearings--decisions.

138.240. 1. The commissioners appointed under sections 138.190 to 138.490 shall, within ten days after their appointment, meet at their offices in Jefferson City and enter upon the duties of their office.

2. A majority of such commission shall, at all times, constitute a quorum to transact business, and any vacancy shall not impair the right of the remaining commissioners to exercise all the powers of the commission so long as a majority remains.

3. Any investigation, inquiry or hearing which this commission is authorized to hold or undertake may be held or undertaken by or before any one member of the commission.

4. All investigations, inquiries, hearings and decisions of a commissioner, and every order made by a commissioner, when approved and confirmed by a quorum of the commission, if so shown on its record of proceedings, shall be deemed to be the order of the commission.

(RSMo 1939 § 11016, A.L. 1945 p. 1805 § 12)

Prior revisions: 1929 § 9827; 1919 § 12836

Location of office.

[138.250](#). The state tax commission and the members thereof shall be furnished with appropriate quarters in Jefferson City, together with suitable equipment, furniture and supplies.

(RSMo 1939 § 11019, A.L. 1945 p. 1805 § 6)

Prior revisions: 1929 § 9830; 1919 § 12839

Secretary, appointment, duties--compensation, how set.

[138.260](#). 1. The commission shall appoint an administrative secretary who shall serve at the pleasure of the commission. The administrative secretary shall keep full and true records of all proceedings of the commission and copies of all rules, regulations, decisions and orders made by the commission and he shall be responsible for the safe custody and preservation of such records and documents. He shall be responsible for the preparation and printing of the annual report as required by section [138.440](#). Under the direction of the commission the administrative secretary shall superintend the clerical business of the commission, handle correspondence, supervise general office procedures and perform such other duties as the commission prescribes.

2. The administrative secretary shall receive a salary in an amount to be fixed by the commission within the limits of the appropriation made therefor.

(RSMo 1939 § 11021, A.L. 1945 p. 1805 § 3, A.L. 1951 p. 838, A.L. 1957 p. 787, A.L. 1967 p. 223, A.L. 1973 H.B. 307)

Prior revisions: 1929 § 9848; 1919 § 12841

Employment of clerical help.

[138.280](#). The commission may employ such clerical and other assistance as may be necessary within the appropriations made therefor by the general assembly.

(RSMo 1939 § 11021, A.L. 1945 p. 1805 § 7)

Prior revisions: 1929 § 9848; 1919 § 12841

Agents, appointed, when--compensation, how provided.

[138.290](#). 1. For the purpose of making any investigation, or the performance of other duties with regard to any matters relating to taxation, the commission may appoint by an order in writing an agent, or agents, whose duties shall be prescribed in the order.

2. Agents may be paid a salary, fee or commission in the discretion of the state tax commission; if a salary, the amount paid shall be fixed by the commission within the limits of the appropriations made therefor; if a fee or commission, the amount paid shall be in accordance with the value of the service rendered, and must be agreed upon and approved by the state tax commission before the agent renders service under his appointment.

3. Such claim shall be certified by the state tax commission and paid as provided by law for other claims against the state.

4. Any expenditure authorized or incurred for payment of services rendered by any agent in excess of amount appropriated for the purpose is hereby made chargeable to the state tax commission and the commission with their bondsmen shall be held liable for any such excess.

(RSMo 1939 § 11023, A.L. 1945 p. 1805 § 9, A.L. 1951 p. 838, A.L. 1957 p. 790, A.L. 1973 H.B. 307, A.L. 1980 H.B. 1266)

Prior revisions: 1929 § 9850; 1919 § 12843

Powers of agents.

138.300. In the discharge of his duties an agent has all the powers of an inquisitional nature granted in sections 138.190 to 138.490 to the commission and all powers lawful throughout the state given by law to a notary public relative to depositions.

(RSMo 1939 § 11024, A.L. 1945 p. 1805 § 10, A.L. 1959 H.B. 107)

Prior revisions: 1929 § 9851; 1919 § 12844

Agent to conduct investigations--advisory recommendations.

138.310. 1. The commission may conduct a number of investigations contemporaneously through different agents, and may delegate to an agent the taking of all testimony bearing upon any investigation or hearing.

2. The decision of the commission shall be based upon its examination of all testimony and records.

3. The recommendations made by such agent shall be advisory only, and shall not preclude the taking of further testimony if the commission orders further investigation.

(RSMo 1939 § 11025, A.L. 1945 p. 1805 § 11)

Prior revisions: 1929 § 9852; 1919 § 12845

Forms and instructions.

138.320. It shall be the duty of the state tax commission to make out and forward to each county clerk, from time to time, for the use of such clerks and other officers, suitable forms and instructions for carrying this chapter into effect; and all such instructions shall be strictly complied with by the officers in the performance of their respective duties, as required by this chapter. The state tax commission shall give its opinion and advice on all questions of doubt as to the true intent and meaning of the provisions of this chapter.

(RSMo 1939 § 11237, A.L. 1945 p. 1823)

Prior revisions: 1929 § 10006; 1919 § 12996; 1909 § 11548

CROSS REFERENCES:

State tax commission to design and supply forms for first class counties, [137.335](#)

State tax commission to provide forms and instructions to county clerks in township organization counties, [137.480](#)

Seal for commission--attestation of records--evidence--custodian of seal.

[138.330](#). 1. The commission shall have an official seal with the words "State Tax Commission" arranged in a circle outside the seal of the state.

2. All process or certificates issued or given by the commission shall be attested by said seal.

3. Copies of the record of the commission certified by the secretary and attested with the seal of the commission shall be received in evidence with a like effect as copies of other public records.

4. The secretary of the commission shall be the custodian of the seal and records and be authorized to affix the seal in all proper cases.

(RSMo 1939 § 11018, A.L. 1945 p. 1805 § 13)

Prior revisions: 1929 § 9829; 1919 § 12838

Commission cannot fix rate of levy.

[138.340](#). 1. The commission shall have no power to fix the rate of levy for the state or any political or municipal subdivision thereof, nor shall the commission have any power or authority to supervise the fixing of any tax levied or to be levied.

2. County commissions, city councils, school boards, and all other bodies legally authorized to make levies, shall be and remain free to make the rate of levy for their respective local political subdivisions or municipalities at any figure not prohibited by the constitution or laws of the state.

(RSMo 1939 § 11031, A.L. 1945 p. 1805 § 18)

Prior revisions: 1929 § 9858; 1919 § 12851

Public meetings--access to records--certification of documents.

[138.350](#). 1. All regular sessions of the commission shall be held at the office of the commission in Jefferson City. The commission may from time to time at its discretion hold meetings for the accommodation of the public at other places in the state and may incur obligations in respect to necessary rental of space and equipment therefor.

2. The commission, members and agents thereof, or any duly authorized representative, shall have access to all books, papers, documents, statements and accounts on file, or of record, in any of the departments of state, subject to all reasonable rules and regulations of the respective departments relative to the care of public records, and to all books, papers, documents, statements, and accounts on file, or of record, in counties, townships, districts and municipalities.

3. Every public officer, without a charge or fee of any kind, shall furnish the commission, upon proper application, a certified copy of any document, or part thereof, on file in his office, and no

public officer shall be entitled to receive from the commission, or its duly authorized agents, any fee for entering, filing, docketing or recording any document required or authorized by law to be filed in his office.

(RSMo 1939 § 11026, A.L. 1945 p. 1805 § 14, A. 1949 S.B. 1023)

Prior revisions: 1929 § 9853; 1919 § 12846

Issuance of subpoenas--fees--costs.

138.360. 1. The commission may subpoena witnesses. All subpoenas shall be signed and issued by a commissioner or by the secretary of the commission, and shall extend to all parts of the state, and may be served by any person authorized to serve process of courts of record or by any person of full age designated for that purpose by the commission or by a commissioner.

2. The person executing any such process shall receive the fees now prescribed by law for similar services in civil cases in the circuit courts in this state, and shall be paid in the same manner as provided herein for the payment of the fees of the witnesses.

3. Each witness who shall appear before the commission or a commissioner by its or his order, shall receive for his attendance the fees and mileage now provided for witnesses in civil cases in the circuit courts of this state, which shall be audited and paid by the state in the same manner as other expenses of the commission are audited and paid, upon the presentation of proper vouchers sworn to by such witnesses and approved by the commission.

4. Whenever a subpoena is issued at the instance of a complainant, respondent, or other party to any proceeding before the commission, the cost of service thereof and the fee of the witness shall be borne by the party at whose instance the witness is summoned.

5. Any witness subpoenaed except one whose fees and mileage may be paid from the funds of the commission, may, at the time of service, demand the fee to which he is entitled for travel to and from the place at which he is required to appear, and one day's attendance. If such witness demands such fees at the time of service, and they are not at that time paid or tendered, he shall not be required to attend before the commission or commissioner, as directed in the subpoena. No witness furnished with free transportation shall receive mileage for the distance he may have traveled on such free transportation.

(RSMo 1939 § 11026, A.L. 1945 p. 1805 § 14, A. 1949 S.B. 1023)

Prior revisions: 1929 § 9853; 1919 § 12846

Examination of witnesses and books.

138.370. 1. The commission shall have power to examine witnesses under oath. Any member of the commission is hereby empowered to administer oaths.

2. The commission, or any member, or authorized representative thereof, shall have the right to examine books, papers or accounts of any corporation, firm or individual owning property liable for assessment for taxation, general or specific, under the laws of this state.

(RSMo 1939 § 11026, A.L. 1945 p. 1805 § 14, A. 1949 S.B. 1023)

Prior revisions: 1929 § 9853; 1919 § 12846

Duties and powers of commission.

[138.380](#). It shall be the duty of the state tax commission, and the commissioners shall have authority, to perform all duties enumerated in this section and such other duties as may be provided by law:

(1) To raise or lower the assessed valuation of any real or tangible personal property, including the power to raise or lower the assessed valuation of the real or tangible personal property of any individual, copartnership, company, association or corporation; provided, that before any such assessment is so raised, notice of the intention of the commission to raise such assessed valuation and of the time and place at which a hearing thereon will be held, shall be given to such individual, copartnership, company, association or corporation as provided in sections [138.460](#) and [138.470](#);

(2) To require from any officer in this state, on forms prescribed by the commission, such annual or other reports as shall enable said commission to ascertain the assessed and equalized value of all real and tangible property listed for taxation, the amount of taxes assessed, collected and returned, and such other matter as the commission may require, to the end that it may have complete information concerning the entire subject of revenue and taxation and all matters and things incidental thereto;

(3) To cause to be placed upon the assessment rolls at any time during the year omitted property which may be discovered to have, for any reason, escaped assessment and taxation, and to correct any errors that may be found on the assessment rolls and to cause the proper entry to be made thereon;

(4) To investigate the tax laws of other states and countries, to formulate and submit to the legislature such recommendations as the commission may deem expedient to prevent evasions of the assessment and taxing laws, whether the tax is specific or general, to secure just, equal and uniform taxes, and improve the system of assessment and taxation in this state;

(5) To prescribe the form of all blanks and books that are used in the assessment and collection of the general property tax, except as otherwise provided by law; and

(6) To develop, or enter into contracts with entities for the development of, computer software programs sufficient to produce the projected tax liability notices required under subsections 2 and 3 of section [137.180](#), subsection 2 of section [137.355](#), and subsection 2 of section [137.490](#). Upon receiving a request, before December 31, 2009, filed by a collector of any county or any city not within the county, the commission shall provide the collector with such computer software programs.

(RSMo 1939 § 11027, A.L. 1945 p. 1805 § 15, A.L. 1947 V. I p. 548, A.L. 2008 S.B. 711)

Prior revisions: 1929 § 9854; 1919 § 12847

CROSS REFERENCE:

Reimbursement of political subdivisions for loss of tax on household goods, how computed--duties of director of revenue and state tax commission, [21.505](#)

To classify and equalize property.

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

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

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

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

(RSMo 1939 § 11027, A.L. 1945 p. 1805 § 15, A.L. 1947 V. I p. 548, A.L. 2008 S.B. 711)

Prior revisions: 1929 § 9854; 1919 § 12847

CROSS REFERENCE:

Commission to equalize assessments and hear appeals required, Const. Art. X § 14

Certification of valuation changes--adjustments.

[138.400](#). 1. The secretary of the state tax commission shall certify to each county clerk and to the assessor in the city of St. Louis the aggregate values of property in the several counties within fourteen days of the receipt of the abstracts from the county clerk.

2. It shall be the duty of the state tax commission to require of clerks of the several county commissions of this state and of the assessor in St. Louis City to keep up the aggregate valuation of real and tangible personal property in their respective counties as fixed by the state tax commission, and to return such aggregate values to the state tax commission upon the adjournment of the board of equalization. The clerks may amend the aggregate values returned to the state tax commission at any time on or before December thirty-first of the year of assessment.

3. In any case where the final valuation fixed by a county board of equalization, as reported to the state tax commission, differs materially from the valuation fixed by the commission, such county board of equalization may be called into session by order of the state tax commission at any time between the date when such county board of equalization adjourns sine die and the first day of November of the same year.

(RSMo 1939 § 11027, A.L. 1945 p. 1805 § 15, A.L. 1947 V. I p. 548, A.L. 2008 S.B. 711)

Prior revisions: 1929 § 9854; 1919 12847

General supervision--attorney general and prosecuting attorney to assist in enforcement.

138.410. 1. The commission shall exercise general supervision over all the assessing officers of this state, over county boards of equalization and appeal in the performance of their duties under this chapter and all other laws concerning the general property tax and shall institute proper proceedings to enforce the penalties and liabilities provided by law for public officers, officers of corporations and individuals failing to comply with the provisions of this chapter, and of all laws relating to the general property tax.

2. In the execution of these powers the said commission shall call upon the attorney general or any prosecuting or circuit attorney in the state, to assist this commission in the enforcement of laws with the supervision of which this commission is charged, and when so called upon it shall be the duty of the attorney general, and the prosecuting or circuit attorneys in their respective counties, to assist in the commencement and prosecutions of actions and proceedings for penalties, forfeitures, removals and punishments for violation of the laws in respect to the assessment and taxation of property, and to represent the commission in any litigation which it may wish to institute or in which it may become involved in the discharge of its duties.

(RSMo 1939 § 11027, A.L. 1945 p. 1805 § 15, A.L. 1947 V. I p. 548, A.L. 1951 p. 838)

Prior revisions: 1929 § 9854; 1919 § 12847

Official visits to counties.

138.415. At least one member of the commission or some duly authorized representative shall visit officially the several counties of this state at least once each year and inquire into the methods of assessment and taxation and ascertain whether assessing and revenue officers are faithfully discharging their duties as required by law and are diligent in enforcing the laws relating to the general property tax.

(L. 1951 p. 838)

Power of original assessment--notification--modification of decision.

138.420. 1. The state tax commission shall have the exclusive power of original assessment of the distributable property of railroads, railroad cars, rolling stock, street railroads, bridges, telegraph, telephone, electric power and light companies, electric transmission lines, pipeline companies,

express companies, and other similar public utility corporations, companies and firms, and of the aircraft of airlines companies in a manner not inconsistent with chapter 155.

2. After original assessments of the state tax commission have been completed, each corporation, person or public utility interested therein shall be promptly notified of the action of the state tax commission and shall have the right to apply for a rehearing. The state tax commission shall grant and hold such rehearing and fix the date thereof.

3. If, after such rehearing and a consideration of the facts, the state tax commission shall be of the opinion that the original decision or any part thereof should be changed, the state tax commission may change or modify the same and such assessed valuations as are finally determined shall be certified to the clerks of the several county commissions and to the assessor in St. Louis City at the same time that valuations of real and tangible personal property are returned.

4. The state tax commission shall also have all power of original assessment of real and tangible personal property in the possession of any assessing officer on January first.

(RSMo 1939 § 11027, A.L. 1945 p. 1805 § 15, A.L. 1947 V. I p. 548, A.L. 1986 H.B. 1022, et al.)

Prior revisions: 1929 § 9854; 1919 § 12847

Effective 6-20-86

Right to appeal, procedure, notice to collector, when--investigation--costs and attorney's fees awarded, when.

138.430. 1. Every owner of real property or tangible personal property shall have the right to appeal from the local boards of equalization to the state tax commission under rules prescribed by the state tax commission, within the time prescribed in this chapter or thirty days following the final action of the local board of equalization, whichever date later occurs, concerning all questions and disputes involving the assessment against such property, the correct valuation to be placed on such property, the method or formula used in determining the valuation of such property, or the assignment of a discriminatory assessment to such property. The commission shall investigate all such appeals and shall correct any assessment or valuation which is shown to be unlawful, unfair, improper, arbitrary or capricious. Any person aggrieved by the decision of the commission may seek review as provided in chapter 536.

2. In order to investigate such appeals, the commission may inquire of the owner of the property or of any other party to the appeal regarding any matter or issue relevant to the valuation, subclassification or assessment of the property. The commission may make its decision regarding the assessment or valuation of the property based solely upon its inquiry and any evidence presented by the parties to the commission, or based solely upon evidence presented by the parties to the commission.

3. Every owner of real property or tangible personal property shall have the right to appeal to the circuit court of the county in which the collector maintains his office from the decision of the local board of equalization not later than thirty days after the final decision of the board of equalization

concerning all questions and disputes involving the exclusion or exemption of such property from assessment or from the tax rolls pursuant to the Constitution of the United States or the constitution or laws of this state, or of the taxable situs of such property. The appeal shall be as a trial de novo in the manner prescribed for nonjury civil proceedings. Upon the timely filing of the appeal, the clerk of the circuit court shall send to the county collector to whom the taxes on the property involved would be due a notice that an appeal seeking exemption has been filed, which notice shall contain the name of the taxpayer, the case number assigned by the court, and the parcel or locator number of the property being appealed. The notice to the collector shall state that the taxes in dispute are to be impounded in accordance with subsection 2 of section [139.031](#).

4. Upon the timely filing of an appeal to the state tax commission as provided in this section, or the transfer of an appeal to the commission in accordance with subsection 5 of this section, the commission shall send to the county collector to whom the taxes on the property involved would be due a notice that an appeal has been filed or transferred as the case may be, which notice shall contain the name of the taxpayer filing the appeal, the appeal number assigned by the commission, the parcel or locator number of the property being appealed, the assessed value by the board of equalization and the assessed value proposed by the taxpayer, if such values have been provided to the commission when the appeal is filed. The notice to the collector shall state that the taxes in dispute are to be impounded in accordance with subsection 2 of section [139.031](#). Notice to the collector of an appeal filed in an odd-numbered year shall also serve as notice to the collector to impound taxes for the following even-numbered year if no decision has been rendered in the appeal. The state tax commission shall notify the collector once a decision has been rendered in an appeal.

5. If the circuit court, after review of the appeal, finds that the appeal is not a proper subject for the appeal to the circuit court as provided in subsection 3 of this section, it shall transfer the appeal to the state tax commission for consideration.

6. If an assessor classifies real property under a classification that is contrary to or in conflict with a determination by the state tax commission or a court of competent jurisdiction of said property, the taxpayer shall be awarded costs of appeal and reasonable attorney's fees on a challenge of the assessor's determination.

(RSMo 1939 § 11027, A.L. 1945 p. 1805 § 15, A.L. 1947 V.I p. 548, A.L. 1978 S.B. 661, A.L. 1983 S.B. 63, et al., A.L. 1989 H.B. 181 & 633, A.L. 1999 S.B. 219, A.L. 2008 S.B. 711)

Prior revisions: 1929 § 9854; 1919 § 12847

Hearing officers of tax commission to hear appeals, when, procedure--appeal of hearing officer's decision, how.

[138.431](#). 1. To hear and decide appeals pursuant to section [138.430](#), the commission shall appoint one or more hearing officers. The hearing officers shall be subject to supervision by the commission. No person shall participate on behalf of the commission in any case in which such person is an interested party.

2. The commission may assign such appeals as it deems fit to a hearing officer for disposition.

(1) The assignment shall be deemed made when any scheduling order is first issued by the commission, however, if no scheduling order has been issued, then a hearing officer shall be assigned no later than sixty days after the appeal is filed by the taxpayer.

(2) A change of hearing officer, or a reservation of the appeal for disposition as described in subsection 3 of this section, shall be ordered by the commission in any appeal upon the timely filing of a written application by a party to disqualify the hearing officer assigned. The application shall be filed within thirty days from the assignment of any appeal to a hearing officer and need not allege or prove any cause for such change and need not be verified. No more than one change of hearing officer shall be allowed for each party in any appeal.

3. The commission may, in its discretion, reserve such appeals as it deems fit to be heard and decided by the full commission, a quorum thereof, or any commissioner, subject to the provisions of section [138.240](#), and, in such case, the decision shall be final, subject to judicial review in the manner provided in subsection 4 of section [138.470](#).

4. The manner in which appeals shall be presented and the conduct of hearings shall be made in accordance with rules prescribed by the commission for determining the rights of the parties; provided that, the commission, with the consent of all the parties, may refer an appeal to mediation. The commission shall promulgate regulations for mediation pursuant to this section. No regulation or portion of a regulation promulgated pursuant to the authority of this section shall become effective unless it has been promulgated pursuant to the provisions of chapter 536. There shall be no presumption that the assessor's valuation is correct. A full and complete record shall be kept of all proceedings. All testimony at any hearing shall be recorded but need not be transcribed unless the matter is further appealed.

5. Unless an appeal is voluntarily dismissed, a hearing officer, after affording the parties reasonable opportunity for fair hearing, shall issue a decision and order affirming, modifying, or reversing the determination of the board of equalization, and correcting any assessment which is unlawful, unfair, improper, arbitrary, or capricious. The commission may, prior to the decision being rendered, transfer to another hearing officer the proceedings on an appeal determination before a hearing officer. The complainant, respondent-assessor, or other party shall be duly notified of a hearing officer's decision and order, together with findings of fact and conclusions of law. Appeals from decisions of hearing officers shall be made pursuant to section [138.432](#).

6. All decisions issued pursuant to this section or section [138.432](#) by the commission or any of its duly assigned hearing officers shall be issued no later than sixty days after the hearing on the matter to be decided is held or the date on which the last party involved in such matter files his or her brief, whichever event later occurs.

(L. 1983 S.B. 63, et al., A.L. 1986 S.B. 520, A.L. 1992 S.B. 630, A.L. 1999 S.B. 219, A.L. 2010 H.B. 1316 merged with H.B. 1392 merged with H.B. 1442, 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.

Decisions and orders of hearing officers, appeal of, procedure--whendeemed final.

[138.432](#). A complainant, respondent-assessor, or other party subject to a decision and order of a hearing officer, may file with the commission, within thirty days following the date of notification or mailing of such decision and order, an application to have such decision and order reviewed by the commission. Such application shall contain specific detailed grounds upon which it is claimed the decision is erroneous. The commission may summarily allow or deny an application for review. If an application is allowed, the commission may affirm, modify, reverse, or set aside the decision and order of the hearing officer on the basis of the evidence previously submitted in such case, may take additional evidence, or may remand the matter to the hearing officer with directions. Any additional hearing shall be conducted in accordance with the requirements of subsection 3 of section [138.431](#). The commission shall promptly notify the parties of its decision and order, together with its findings of fact and conclusions of law. The decision of the commission shall be subject to judicial review in the manner provided by subsection 4 of section [138.470](#). If an application for review is denied, the decision and order of the hearing officer shall be deemed to be the final decision of the commission for the purpose of judicial review and shall be subject to the judicial review within the time and in the manner provided for with respect to decisions of the commission pursuant to subsection 4 of section [138.470](#); except that, the time limitations shall run from the date of notice or mailing of the order of the commission denying the application for review.

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

(2002) Thirty-day period begins to run on date of mailing of order and not on date of order's receipt. *Daly v. Warner-Jenkinson Mfg. Co.*, 92 S.W.3d 319 (Mo.App.E.D.).

Pleadings, when deemed filed.

[138.433](#). In determining whether pleadings are filed within the time allowed by law, such pleadings may be transmitted to the state tax commission by registered mail. Pleadings so filed shall be deemed filed with the commission as of the date deposited with the United States Postal Service as shown by the record of such mailing.

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

Attorney fees and other costs awarded taxpayers on appeal in chartercounties, St. Louis City, certain railroad and subclass threeproperty, when.

[138.434](#). Any first class charter county or a city not within a county may require by ordinance or charter the reimbursement to a taxpayer for the amount of just and reasonable appraisal costs, attorney fees and court costs resulting from an evidentiary hearing before the state tax commission or a court of competent jurisdiction if such appeal results in a final decision reducing the appraised value of residential property by at least fifteen percent or the appraised value of utility, industrial railroad and other subclass three property by at least twenty-five percent from the appraised value determined by the board of equalization for that tax year. The commission or court awarding such fees and costs shall consider the reasonableness of the fees and costs within the context of the particular case. Such fees and costs shall not exceed one thousand dollars for a residential property

appeal. Such fees and costs for utility, industrial railroad or other subclass three property appeals shall not exceed the lesser of four thousand dollars or twenty-five percent of the tax savings resulting from the appeal. The provisions of this section shall only apply to the first contested year when cases are tried on a consolidated basis.

(L. 1993 H.B. 541, A.L. 1994 H.B. 1115 merged with S.B. 662 & 459)

Office of state ombudsman for property assessment and taxation established--administration, duties, authority.

138.435. 1. There is hereby established within the state tax commission the "Office of State Ombudsman for Property Assessment and Taxation" for the purpose of helping to assure the fairness, accountability, and transparency of the property tax process.

2. The office shall be administered by the state ombudsman, who shall devote his or her entire time to the duties of the position.

3. The office shall establish and implement procedures for receiving, processing, responding to, and resolving complaints made by or on behalf of taxpayers relating to assessments, valuation of property, tax levies of political subdivisions, and appeals before the assessor, board of equalization, or the state tax commission.

4. The ombudsman or representatives of the office shall have the authority to:

(1) Investigate any complaints or inquiries that come to the attention of the office. The ombudsman shall have access to review taxpayer records, if given permission by the taxpayer or the taxpayer's legal guardian. Taxpayers shall have the right to request, deny, or terminate any assistance that the ombudsman may provide;

(2) Make the necessary inquiries and review of such information and records as the ombudsman or representative of the office deems necessary to accomplish the objective of verifying these complaints.

5. The office shall acknowledge complaints, report its findings, make recommendations, gather and disseminate information and other material, and publicize its existence.

6. The ombudsman may recommend to the relevant state or local governmental agency or political subdivision changes in the rules and regulations adopted or proposed by such governmental agency or political subdivision which do or may adversely affect the rights or privileges of taxpayers. The office shall analyze and monitor the development and implementation of federal, state and local laws, regulations, and policies with respect to property assessment and taxation, and shall recommend to the state tax commission changes in such laws, regulations, and policies deemed by the office to be appropriate.

7. The office shall promote community contact and involvement with taxpayers through the use of volunteers and volunteer programs to encourage citizen involvement in the property tax process.

8. The office shall prepare and distribute to each county written notices which set forth the address, telephone number, and email address of the office, a brief explanation of the function of the office, the procedure to follow in filing a complaint, and other pertinent information.

9. The county shall ensure that such written notice is available upon request of any taxpayer.

10. The office shall inform taxpayers or their legal guardians of their rights and entitlements by means of the distribution of educational materials and group meetings.

(L. 2008 S.B. 711)

Annual report--content--compensation for extra duties.

138.440. 1. A report of the proceedings and decisions of the state tax commission shall be printed annually.

2. The report shall contain a complete account of the work of the state tax commission, including its proceedings and decisions while acting as a board of equalization.

3. After the report has been prepared by the administrative secretary, the members of the commission shall edit the report and make any corrections or revision necessary.

4. The commission shall also from time to time select and designate the works, papers or studies of the state tax commission relating to the field of taxation that may in the judgment of the commission be of interest to the public and cause same to be published in pamphlet or booklet form.

5. For the additional duties imposed upon the members of the tax commission under the provisions of this section each member of the commission shall annually receive six thousand dollars plus any salary adjustment provided pursuant to section 105.005.

(RSMo 1939 § 11027, A.L. 1945 p. 1805 § 15, A.L. 1947 V. I p. 548, A.L. 1965 p. 259, A.L. 1980 H.B. 1266, A.L. 1984 S.B. 528)

Prior revisions: 1929 § 9854; 1919 § 12847

Revisor's note: Salary adjustment index is printed, as required by § 105.005, in Appendix E.

Annual report to contain property valuations according to counties--amendment of report, time limitation--tax commission, additional compensation.

138.445. 1. The state tax commission of Missouri shall annually certify to the director of revenue and to the commissioner of education a copy of its most recent annual report containing the total valuation of all taxable properties in the state according to the county or counties for which the same is assessed. The commission shall also certify to the director and to the commissioner any amendments or modifications to the annual report; provided, however, that no amendments or modifications to the annual report shall be accepted by the state tax commission or certified by it to the director of revenue or the commissioner of education at any time after December thirty-first of the year.

2. The annual report of the state tax commission and any amendments or modifications thereto duly certified to the director of revenue and to the commissioner of education shall constitute the official record of the state of Missouri for purposes of section [142.345](#) and section [163.011](#).

3. The reports certified pursuant to this section shall not be construed to represent the assessment ratio or general assessment level of any county in this state.

4. For the additional duties imposed upon the members of the tax commission under the provisions of this section, each member of the commission shall annually receive nine thousand dollars plus any salary adjustment provided pursuant to section [105.005](#) payable in equal monthly installments.

(L. 1980 S.B. 926 § 1, A.L. 1984 S.B. 528)

Revisor's note: Salary adjustment index is printed, as required by § [105.005](#), in Appendix E.

Annual meeting of assessors--expenses--warrant in payment.

[138.450](#). 1. The commission is empowered to call an annual group meeting of two or more assessors at such time and place as it may designate, due notice of which shall be given by the commission.

2. For attending such meetings assessors who will make the assessment for that year shall be allowed a per diem of not less than nine nor more than fifty dollars, which amount shall be set by the county governing body, for the time actually spent, including going to and returning from the meeting, and shall be reimbursed for transportation expenses actually incurred in going to and returning from the meeting at the same rate as that established by the commissioner of administration under the provisions of section [33.090](#).

3. When the claims are verified by oath and approved by the commission, or any member thereof, they shall be presented to the county commission, township board, or other taxing officers, and when duly audited a warrant in payment shall be issued and paid out of any funds belonging to the county or other municipal subdivision which the assessor officially serves.

(RSMo 1939 § 11027, A.L. 1945 p. 1805 § 15, A.L. 1947 V. I p. 548, A.L. 1957 p. 790, A.L. 1961 p. 607, A.L. 1981 H.B. 114 & 146, A.L. 1983 S.B. 57)

Prior revisions: 1929 § 9854; 1919 § 12847

Inspection of assessment rolls--assessment of property omitted from rolls--notice given.

[138.460](#). 1. After the various assessment rolls required to be made by law shall have been passed upon by the several boards of equalization and prior to the making and delivery of the tax rolls to the proper officers for collection of the taxes, the several assessment rolls shall be subject to inspection by the commission, or by any member or duly authorized agent or representative thereof.

2. In case it shall appear to the commission after such investigation, or be made to appear to said commission by written complaint of any taxpayer, who has previously appealed to the local board of equalization, that property subject to taxation has been omitted from said roll, or individual

assessments have not been made in compliance with law, the said commission may issue an order directing the assessing officer whose assessments are to be reviewed to appear with his assessment roll and the sworn statements of the person or persons whose property or whose assessments are to be considered, at a time and place to be stated in said order, said time to be not less than five days from the date of the issuance of said order, and the place to be at the office of the county commission at the county seat, or at such other place in said county in which said roll was made as the commission shall deem most convenient for the hearing herein provided. All complaints shall be filed with the commission not later than September thirtieth.

3. A copy of above order shall be published in at least one newspaper published in the county at least five days before the time at which said assessor is required to appear; or, where practicable, notice by mail may be given prior to said hearing to all persons whose assessments are to be considered. A copy of said order shall be served on the assessing officer at least three days before he is required to appear with said roll.

(RSMo 1939 § 11028, A.L. 1945 p. 1805 § 16, A.L. 1947 V. II p. 436)

Prior revisions: 1929 § 9855; 1919 § 12848

Hearing--correction of books--compensation of assessor--courtreview--commission assessment final.

138.470. 1. The commission, or any member thereof, or any duly authorized agent, shall appear at the time and place mentioned in said order, and the assessing officer, upon whom said notice shall have been served, shall also appear with said assessment roll. The commission, or any member thereof, or any duly authorized agent thereof, as the case may be, shall then and there hear and determine as to the proper assessment of all property and persons mentioned in said notice, and all persons affected, or liable to be affected by review of said assessments thus provided for, may appear and be heard at said hearing. In case said commission, or any member or agent thereof who is acting in said review, shall determine that the assessments so reviewed are not made according to law, the county clerk shall, in a column provided for that purpose, place opposite said property the lawful valuation of the same for assessment.

2. As to the property not upon the assessment roll, the county clerk, upon order of the state tax commission, acting in said review, shall place the same upon said assessment roll by proper description and shall place thereafter in the proper column the value required by law for the assessment of said property. The county clerk, upon orders of the state tax commission, shall also spread upon said roll a certificate showing the day and date on which said assessment roll was reviewed by the commission.

3. For appearing with said roll as required herein the assessing officer shall receive the same per diem as is received by him while in attendance at the meeting of the county board of equalization. His claim shall be presented to and paid by the proper officer of the political subdivision, or municipality, of which he is the assessing officer, in the manner as his other compensation is paid.

4. The action of the commission, or member or agent thereof, when done as provided in this section, shall be final, subject, however, to review in the manner provided in sections [536.100](#) to [536.140](#), except that the venue of proceedings for review involving the assessment of real property is in the county where the real property is situated.

5. When any property has been reviewed, assessed and valued by the commission as herein authorized, such property shall not be assessed or valued at a lower figure or a higher figure by the local assessing or equalizing officer for the year the assessment is made.

(RSMo 1939 § 11028, A.L. 1945 p. 1805 § 16, A.L. 1947 V. II p. 436, A.L. 1957 p. 800)

Prior revisions: 1929 § 9855; 1919 § 12848

Papers may be destroyed, when.

[138.480](#). The state tax commission is hereby authorized to cause to be destroyed, by burning, in the presence of the state tax commission, the papers herein designated, after a period of five years after the filing thereof, to wit: All tax returns of all individuals, firms, partnerships, and corporations; provided, that no such returns shall be burned as long as any tax based thereon shall be in litigation, or unpaid.

(RSMo 1939 § 11033, A.L. 1945 p. 1805 § 19)

Prior revision: 1929 § 9860



Missouri General Assembly

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