

SENATE BILL NO. 514

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR HOSKINS.

1916S.011

KRISTINA MARTIN, Secretary

AN ACT

To repeal sections 32.028, 53.084, 53.260, 137.037, 137.110, 137.112, 137.113, 137.114, 137.150, 137.165, 137.180, 137.190, 137.220, 137.240, 137.245, 137.320, 137.335, 137.375, 137.380, 137.415, 137.480, 137.500, 137.750, 138.200, 138.220, 138.260, 138.290, 138.330, 138.433, 138.435, 138.440, and 138.480, RSMo, and to enact in lieu thereof twenty-one new sections relating to taxation.

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

Section A. Sections 32.028, 53.084, 53.260, 137.037,
2 137.110, 137.112, 137.113, 137.114, 137.150, 137.165, 137.180,
3 137.190, 137.220, 137.240, 137.245, 137.320, 137.335, 137.375,
4 137.380, 137.415, 137.480, 137.500, 137.750, 138.200, 138.220,
5 138.260, 138.290, 138.330, 138.433, 138.435, 138.440, and
6 138.480, RSMo, are repealed and twenty-one new sections enacted
7 in lieu thereof, to be known as sections 32.028, 53.084, 53.260,
8 137.110, 137.150, 137.165, 137.180, 137.220, 137.245, 137.335,
9 137.375, 137.415, 137.500, 137.750, 138.200, 138.220, 138.260,
10 138.290, 138.330, 138.433, and 138.440, to read as follows:

32.028. 1. There is hereby created a department of
2 revenue in charge of a director appointed by the governor,
3 by and with the advice and consent of the senate. The
4 department shall collect all taxes and fees payable to the
5 state as provided by law.

2. The powers, duties and functions of the department
7 of revenue, chapter 32 and others, are transferred by type I
8 transfer to the department of revenue. All powers, duties

EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

9 and function of the collector of revenue are transferred to
10 the director of the department by type I transfer and the
11 position of collector of revenue is abolished.

12 3. The powers, duties and functions of the state tax
13 commission, chapter 138 and others, are transferred by type
14 III transfer to the department of revenue.

15 4. All of the powers, duties and functions of the
16 state tax commission relating to administration of the
17 corporation franchise tax[, chapter 152,] and others, are
18 transferred by type I transfer to the department of revenue;
19 provided, however, that the provision of section 138.430
20 relating to appeals from decisions of the director of
21 revenue shall apply to these taxes.

22 5. All the powers, duties and functions of the highway
23 reciprocity commission, chapter 301, are transferred by type
24 II transfer to the department of revenue.

53.084. 1. In addition to all other compensation
2 provided by law, any assessor other than an assessor of a
3 first class county who becomes certified during the period
4 set by subsection 1 of section 53.255, and remains certified
5 as provided in sections 53.250 to [53.265] **53.260**, and who
6 is serving as assessor at the time payment is to be made as
7 provided in this section, shall receive additional
8 compensation, paid [by the state] **from the assessment fund,**
9 **under section 137.750**, directly to him **or her**, in the sum of
10 nine hundred dollars for the calendar year 1988 and the sum
11 of two hundred twenty-five dollars per quarter as provided
12 in this section for each year thereafter, from funds
13 appropriated for that purpose.

14 2. An assessor other than an assessor of a first class
15 charter county who becomes certified after taking office
16 shall be entitled to the compensation provided in subsection

17 1 of this section beginning with the first day of the second
18 calendar quarter after the commission has been notified that
19 an assessor has attended a course of study as provided in
20 subsection 1 or 4 of section 53.255 and shall continue on
21 the first day of each calendar quarter provided the assessor
22 meets all of the requirements of sections 53.250 to [53.265]
23 **53.260**.

24 3. An assessor other than an assessor of a first class
25 charter county who became certified while he **or she** was
26 assessor-elect shall be entitled to the compensation
27 provided in subsection 1 of this section beginning with the
28 first day of the second calendar quarter after [he] **the**
29 **assessor** begins his **or her** term of office or after the
30 commission has been notified that [he] **the assessor** has
31 attended a course of study as provided in subsection 1 of
32 section 53.255, whichever event later occurs, and shall
33 continue on the first day of each calendar quarter provided
34 the assessor meets all of the requirements of sections
35 53.250 to [53.265] **53.260**.

53.260. [Subject to appropriation,] Expenses incurred
2 by the assessor or assessor-elect in attending courses of
3 study and additional courses referred to in sections 53.250
4 to [53.265] **53.260** shall be paid [by the state] **from the**
5 **assessment fund**. [Fees for registration, books and
6 materials may be directly billed to the state as provided by
7 the commissioner of administration.] The cost of
8 transportation, lodging and meals shall be reimbursed to the
9 assessor or assessor-elect [in the manner provided by the
10 commissioner of administration] **as provided under section**
11 **137.750**.

137.110. The state tax commission shall [design]
2 **approve** the necessary assessment blanks, which [design]

3 **approval** shall be furnished to the assessor at least one
4 hundred twenty days prior to January first of each year.
5 The assessor shall purchase assessment blanks, assessment
6 books, and all necessary supplies relating to the assessment
7 process at the expense of the county assessment fund. **In**
8 **all laws governing property assessment, the requirements for**
9 **terms "assessment book" and "assessment rolls" may be**
10 **satisfied by computer programs that create the required**
11 **tables and information.**

137.150. Assessors and deputy assessors, county and
2 circuit clerks, notaries public, commissioners of the county
3 commissions, associate circuit judges, and all other
4 judicial officers, are empowered and authorized to
5 administer any oath relating to the assessment of property
6 required by this chapter[, and the assessor shall be liable
7 to a fine of not less than ten dollars, to be recovered by
8 suit or by indictment, for each list he shall receive
9 without the same has been duly sworn to before some such
10 officer; provided, he shall not be subject to a fine in any
11 case where he or his deputy has made out the same on his own
12 knowledge or information, in the absence of the person whose
13 property is listed, or where he or his deputy has made it
14 out on the refusal of the taxpayer to make it out and to
15 swear to it; and it shall be the duty of the court having
16 jurisdiction in criminal cases to give this section in
17 charge of the grand jury at each term of the court].

137.165. If by any means any tract of land or town lot
2 shall be omitted in the assessment of any year or series of
3 years, and not put upon the assessor's book, the same, when
4 discovered, shall be assessed by the assessor for the time
5 being, and placed upon [his] **the assessor's** book before the
6 same is returned to the court, with all arrearages of tax

7 which ought to have been assessed and paid in former years
8 charged thereon.

137.180. 1. Whenever any assessor shall increase the
2 valuation of any real property he **or she** shall forthwith
3 notify the record owner of such increase, either in person,
4 or by mail directed to the last known address, **or electronic**
5 **notification at the record owner's request;** every such
6 increase in assessed valuation made by the assessor shall be
7 subject to review by the county board of equalization
8 whereat the landowner shall be entitled to be heard, and the
9 notice to the landowner shall so state.

10 2. Effective January 1, 2009, for all counties with a
11 charter form of government, other than any county adopting a
12 charter form of government after January 1, 2008, whenever
13 any assessor shall increase the valuation of any real
14 property, he or she shall forthwith notify the record owner
15 on or before June fifteenth of such increase and, in a year
16 of general reassessment, the county shall notify the record
17 owner of the projected tax liability likely to result from
18 such an increase, either in person, **by electronic**
19 **notification at the record owner's request,** or by mail
20 directed to the last known address; every such increase in
21 assessed valuation made by the assessor shall be subject to
22 review by the county board of equalization whereat the
23 landowner shall be entitled to be heard, and the notice to
24 the landowner shall so state. Notice of the projected tax
25 liability from the county shall accompany the notice of
26 increased valuation from the assessor.

27 3. [For all calendar years prior to the first day of
28 January of the year following receipt of software necessary
29 for the implementation of the requirements provided under
30 subsections 4 and 5 of this section from the state tax

31 **commission,]** For any county not subject to the provisions of
32 subsection 2 of this section or subsection 2 of section
33 137.355, whenever any assessor shall increase the valuation
34 of any real property, he or she shall forthwith notify the
35 record owner on or before June fifteenth of the previous
36 assessed value and such increase either in person, **by**
37 **electronic notification at the record owner's request,** or by
38 mail directed to the last known address and include in such
39 notice a statement indicating that the change in assessed
40 value may impact the record owner's tax liability and
41 provide all processes and deadlines for appealing
42 determinations of the assessed value of such property. Such
43 notice shall be provided in a font and format sufficient to
44 alert a record owner of the potential impact upon tax
45 liability and the appellate processes available.

46 4. **[Effective January first of the year following**
47 **receipt of software necessary for the implementation of the**
48 **requirements provided under this subsection and subsection 5**
49 **of this section from the state tax commission,]** For all
50 counties not subject to the provisions of subsection 2 of
51 this section or subsection 2 of section 137.355, whenever
52 any assessor shall increase the valuation of any real
53 property, he or she shall forthwith notify the record owner
54 on or before June fifteenth of such increase and, in a year
55 of general reassessment, the county shall notify the record
56 owner of the projected tax liability likely to result from
57 such an increase, either in person, **by electronic**
58 **notification at the record owner's request,** or by mail
59 directed to the last known address; every such increase in
60 assessed valuation made by the assessor shall be subject to
61 review by the county board of equalization whereat the
62 landowner shall be entitled to be heard, and the notice to

63 the landowner shall so state. Notice of the projected tax
64 liability from the county shall accompany the notice of
65 increased valuation from the assessor.

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

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

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

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

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

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

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

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

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

92 6. In addition to the requirements provided under
93 subsections 1, 2, and 5 of this section, effective January
94 1, 2011, in any county with a charter form of government and

95 with more than one million inhabitants, whenever any
96 assessor shall notify a record owner of any change in
97 assessed value, such assessor shall provide notice that
98 information regarding the assessment method and computation
99 of value for such property is available on the assessor's
100 website and provide the exact website address at which such
101 information may be accessed. Such notification shall
102 provide the assessor's contact information to enable
103 taxpayers without internet access to request and receive
104 information regarding the assessment method and computation
105 of value for such property.

137.220. The assessor of St. Louis City shall cause to
2 be prepared plats covering all tracts and lots of land in
3 said city, and the county assessor in every county where the
4 county commission shall have passed an order requiring an
5 alphabetical arrangement of the land list, shall cause to be
6 prepared plats covering all tracts and lots of lands in such
7 county, showing upon the respective pieces of property, as
8 marked down on said plats, the names of the persons to whom
9 each tract or lot was assessed for each year; [he] **the**
10 **assessor** shall cause the changes for the assessment of the
11 following years to be marked in different inks, stating on
12 the first leaf of each plat book for what years the
13 different inks were used, and such plats shall not be used
14 to record the changes for a longer period than seven
15 assessment years on each set of plats; and in every such
16 county where an alphabetical arrangement of the land list
17 shall be adopted by order of the county commission, such
18 commission shall allow to the assessor a reasonable
19 compensation for preparing such plat and procuring the books
20 therefor. **The use of satellite imagery and geographic**

21 **information system (GIS) may replace the plat books if the**
22 **required information is included in such system.**

137.245. 1. The assessor shall make out and return to
2 the county governing body, on or before the first day of
3 July in every year, the assessor's book, verified by an
4 affidavit annexed thereto, in the following words:

5 " _____ being duly sworn, makes oath and says that such
6 person has made diligent efforts to ascertain all the
7 taxable property being or situate, on the first day of
8 January last past, in the county of which such person is
9 assessor; that, so far as such person has been able to
10 ascertain the same, it is correctly set forth in the
11 foregoing book, in the manner and the value thereof stated
12 therein, according to the mode required by law".

13 2. The clerk of the county governing body shall
14 immediately make out an abstract of the assessment book,
15 showing aggregate footings of the different columns, so as
16 to set forth the aggregate amounts of the different kinds of
17 real and tangible personal property and the valuation
18 thereof, and forward the abstract to the state tax
19 commission. [Failure of the clerk to make out and forward
20 the abstract to the state tax commission on or before the
21 twentieth day of July is a misdemeanor.] **The clerk shall**
22 **make out and forward the abstract to the state tax**
23 **commission on or before July twentieth.**

24 3. The clerk of the county governing body in all
25 counties, and the assessor in St. Louis City, shall make out
26 an abstract of the assessment book showing the aggregate
27 amounts of different kinds of real, personal and other
28 tangible property and the valuations of each for each
29 political subdivision in the county entitled to levy ad
30 valorem taxes on property except for municipalities

31 maintaining their own tax or assessment books. The clerk of
32 each county, and the assessor in St. Louis City, shall
33 forward a copy of the aggregate valuation listed in the tax
34 book for each political subdivision, except counties and
35 municipalities maintaining their own tax or assessment
36 books, to the governing body of the subdivision by the
37 twentieth day of July of each year. In any county which
38 contains a city with a population of one hundred thousand or
39 more inhabitants which is located within a county of the
40 first classification that adjoins no other county of the
41 first classification, the clerk of the county shall provide
42 the final revised assessed valuation listed in the tax book
43 for each school district within the county to each such
44 district on or before the fifteenth day of August of each
45 year. The clerk of any county of the first classification
46 with a charter form of government and with more than six
47 hundred thousand but less than seven hundred thousand
48 inhabitants shall forward a copy of the aggregate valuation
49 listed in the tax book for school districts within the
50 county to each such district by the fifteenth day of July of
51 each year.

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

137.375. 1. The assessor shall make out and return to
2 the county commission, on or before the first day of July in
3 every year, the assessor's book, verified by his **or her**
4 affidavit annexed thereto, in the following words:

5 _____ being duly sworn makes oath and says that he has
6 made diligent efforts to ascertain all the taxable property
7 being or situate on the first day of January last past, in
8 the county of which he **or she** is assessor; that, so far as
9 he **or she** has been able to ascertain the same, it is
10 correctly set forth in the foregoing book, in the manner and
11 the value thereof stated therein, according to the mode
12 required by law.

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

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

137.415. 1. The county commission of each county of
2 class one having a charter form of government shall furnish
3 the county recorders of the respective counties with a book,
4 to be known as and denominated the "land list", which shall
5 contain all lands in the county, arranged as nearly as may
6 be in numerical order of range, township, sections and parts
7 of sections, by the least legal subdivisions, lots or
8 parcels, when sections or subdivisions thereof are

9 subdivided into lots or parcels; and all lots or parcels of
10 land in cities, towns or villages, according to the number
11 of block, lot or parcel, and all lands designated by
12 numbered surveys or parts of surveys, and all lands that can
13 be described in numerical order, shall be placed in the land
14 list, with the owner's name, if known, and if not known,
15 then the name of the original patentee, grantee, or
16 purchaser from the federal government, state, or county, as
17 the case may be, opposite thereto, the lowest numbered
18 range, township, section, block or survey always to be
19 placed first in the list in making up the book.

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

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

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

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

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

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

137.500. The assessor shall have available at his **or**
2 **her** office a supply of appropriate forms or blanks on which
3 the taxpayer's returns are to be made. For the convenience
4 of taxpayers the assessor may mail or leave at the residence
5 or place of business of the taxpayers the forms or blanks.
6 The forms prescribed shall not require any affidavit or
7 acknowledgment, but shall require the signature of the
8 taxpayer and if the taxpayer is a corporation, the form
9 shall require the signatures of any two officers of the
10 corporation. Any person who willfully signs a false or
11 fraudulent return shall be subject to the penalties provided
12 for in sections 137.485 to 137.550.

137.750. 1. If a county has an assessment maintenance
2 plan approved pursuant to section 137.115, a portion of all
3 the costs and expenses of the assessor of each county and

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

28 2. The governing body of each county and city not
29 within a county which seeks or will seek reimbursement under
30 any provision of this section or section 137.720 shall
31 establish a fund to be known as the "Assessment Fund", to be
32 used solely as a depository for funds received by the county
33 or city pursuant to this section and [sections 137.037 and]
34 **section** 137.720, from the general revenue fund of the county
35 or other sources for the purpose of funding the costs and

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

39 3. All counties and cities not within a county seeking
40 state funds under this section shall submit a certified copy
41 of their costs and expenses to the commissioner of the
42 office of administration not later than the thirtieth day of
43 the quarter immediately following the quarter for which such
44 state funds are sought. The commissioner of the office of
45 administration shall, in such form as may be prescribed by
46 rule, certify that the county requests for reimbursement are
47 consistent with the assessment and equalization maintenance
48 plan approved by the state tax commission as provided in
49 section 137.115, and shall pay the state's share out of
50 funds appropriated for that purpose quarterly to each
51 eligible county and city to reimburse such county or city
52 for reimbursable costs and expenses incurred in the previous
53 calendar quarter.

54 4. (1) The following costs and expenses shall not
55 qualify for state reimbursement or reimbursement from tax
56 moneys withheld from political subdivisions:

57 (a) Premiums for property and casualty insurance and
58 liability insurance;

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

63 (c) Purchases of motor vehicles;

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

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

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

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

75 (d) Costs of leased equipment;

76 (e) Costs of aerial photography; **and**

77 **(f) Compensation for certification as provided under**
78 **section 53.084.**

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

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

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

18 4. No commissioner or employee of the commission shall
19 hold any position of profit, engage in any occupation or
20 business interfering with, or inconsistent with, his **or her**
21 duties as commissioner or employee. No person is eligible

22 to appointment or shall hold the office of commissioner, or
23 be appointed by the commission, or hold any office or
24 position under the commission, who holds any official office
25 or position or who is a stockholder or who is in any wise
26 pecuniarily interested in any common carrier, public
27 utility, or any other corporation whose original assessment
28 is made by the commission, as provided by this chapter. The
29 words "original assessment" as used herein shall not be held
30 or construed to include the assessment of corporation
31 franchise tax.

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

138.260. 1. The commission shall appoint an
2 administrative secretary who shall serve at the pleasure of
3 the commission. The administrative secretary shall keep
4 full and true records of all proceedings of the commission
5 and copies of all rules, regulations, decisions and orders
6 made by the commission and he **or she** shall be responsible
7 for the safe custody and preservation of such records and
8 documents. He **or she** shall be responsible for the
9 preparation, **posting on the state tax commission website,**
10 and printing **when requested** of the annual report as required
11 by section 138.440. Under the direction of the commission
12 the administrative secretary shall superintend the clerical
13 business of the commission, handle correspondence, supervise

14 general office procedures and perform such other duties as
15 the commission prescribes.

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

138.290. 1. For the purpose of making any
2 investigation, or the performance of other duties with
3 regard to any matters relating to taxation, the commission
4 may appoint by an order in writing an agent, or agents,
5 whose duties shall be prescribed in the order.

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

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

17 4. Any expenditure authorized or incurred for payment
18 of services rendered by any agent in excess of amount
19 appropriated for the purpose is hereby made chargeable to
20 the state tax commission and the commission with their
21 bondsmen, **or the bondsman provided by the office of**
22 **administration**, shall be held liable for any such excess.

138.330. 1. The commission shall have an official
2 seal with the words "State Tax Commission" arranged in a
3 circle outside the seal of the state.

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

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

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

13 **5. An electronic seal may be used for online documents**
14 **and files transferred by computer.**

138.433. In determining whether pleadings are filed
2 within the time allowed by law, such pleadings may be
3 transmitted to the state tax commission by registered mail,
4 **email, or online.** Pleadings so filed shall be deemed filed
5 with the commission as of the date deposited with the United
6 States Postal Service **or sent electronically** as shown by the
7 record of such mailing.

138.440. 1. A report of the proceedings and decisions
2 of the state tax commission shall be printed **or posted on**
3 **the state tax commission website** annually.

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

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

11 4. The commission shall also from time to time select
12 and designate the works, papers or studies of the state tax
13 commission relating to the field of taxation that may in the
14 judgment of the commission be of interest to the public and
15 cause same to be published in pamphlet **[or]**, booklet form,
16 **or online on the state tax commission website.**

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

2 [137.037. 1. The county commission of any
3 county may, at any election, submit to the
4 voters of the county a proposition to authorize
5 a levy not to exceed two mills on the dollar of
6 assessed valuation of all tangible property
7 taxable by the county to pay the cost of
8 contracting with a private person or firm to
9 reevaluate all real property subject to taxation
10 by that county or to provide funding for that
11 portion of all costs of the assessor's office
12 which would otherwise be paid from county
13 general revenues.]

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

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

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

2 [137.112. 1. As used in sections 137.112
3 to 137.114, "deferred maintenance" means
4 maintenance, repairs or replacements, as
5 described in this section, to an existing
6 dwelling consisting of any number of residential
7 units, regardless of the classification of the
8 real property for assessment purposes. The term
9 "deferred maintenance" does not mean the
10 addition of new construction to an existing
11 building which increases the number of square
12 feet of living space, nor does it mean
13 maintenance, repairs, replacements, or new
14 construction to a portion of an existing
15 dwelling if such portion is used for commercial
16 purposes.]

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

20 (1) Broken floor joists, missing sections
21 or collapsed interior floors;

22 (2) Improperly installed or collapsing
partitions, loose or missing plaster;

- 23 (3) Broken or missing sash, frames or
 24 window panes;
 25 (4) Inadequate light or ventilation;
 26 (5) Missing or defective weather stripping
 27 or storm windows;
 28 (6) Missing or broken doors;
 29 (7) Collapsed or broken stairs, stairways
 30 or stair railings;
 31 (8) Missing or inoperative sanitary
 32 facilities;
 33 (9) Hazardous gas or electric
 34 installations;
 35 (10) Leaking sinks or defective
 36 drainboards;
 37 (11) Improperly installed, obstructed,
 38 broken or leaking piping, drains, vents or traps;
 39 (12) Inoperative or obsolete heating plant;
 40 (13) Electrical insulation missing or
 41 damaged, overloaded electrical circuits,
 42 improper electrical installations or connections;
 43 (14) Split or buckled basement support
 44 beams, open breaks or severe settlement in
 45 basement walls;
 46 (15) Inadequate exterior wall and attic
 47 insulation;
 48 (16) Open cracks or breaks in exterior
 49 building walls;
 50 (17) Holes or cracks through roof,
 51 defective roof flashing or skylights;
 52 (18) Collapsing or deteriorating chimneys;
 53 (19) Broken or missing gutters and
 54 downspouts;
 55 (20) Rotted fascia boards, eaves, soffits
 56 and cornices;
 57 (21) Collapsed or broken porch joists,
 58 columns or railings;
 59 (22) Rotted or broken porch flooring;
 60 (23) Missing or broken step treads; and
 61 (24) Exterior or interior paint.]

2 [137.113. The provisions of sections
 3 137.112 to 137.114 shall apply only to the
 4 deferred maintenance of dwellings consisting of
 5 any number of residential units which is begun
 6 during the period January 1, 1978, to December
 7 31, 1988, or which is begun during the period
 8 August 28, 1989, to December 31, 1998,
 9 regardless of the classification of the real
 property for assessment purposes.]

2 [137.114. 1. In making assessments of
 3 real property as required by the provisions of
 4 section 137.115, and in order to provide for the
 5 renovation of obsolete properties as authorized
 6 by Section 7 of Article X of the Missouri
 7 Constitution, the county assessor shall not, for
 8 a period of five years after a deferred
 maintenance activity has been begun, add to the

9 assessed value of a dwelling consisting of any
10 number of residential units, regardless of the
11 classification of the real property for
12 assessment purposes, any additional assessed
13 value because of deferred maintenance which has
14 been begun upon such property during the period
15 prescribed in section 137.113; except that,
16 before any county assessor shall refrain from
17 adding additional assessed valuation because of
18 a deferred maintenance activity he shall
19 determine that the property in question is on
20 the tax rolls of the county and that no
21 delinquent taxes on such property are due.

22 2. To be eligible for the tax relief
23 afforded by subsection 1 of this section, a
24 dwelling must be located on real property within
25 an area satisfying the description set forth in
26 Section 7 of Article X of the Missouri
27 Constitution. The governing body of each unit
28 of local government of this state shall
29 designate such areas within its boundaries by
30 resolution, order, or ordinance, and each such
31 resolution, order, or ordinance shall indicate
32 the length of time the designation is to exist.
33 Within thirty days of the date such resolution,
34 order, or ordinance is passed, the unit of local
35 government shall provide the assessor of the
36 county or the city not within a county in which
37 the designated area lies, a certified copy of
38 the resolution, order, or ordinance designating
39 the area and a map of the area so designated
40 clearly showing the boundaries of the area, as
41 well as all the streets lying within the area.
42 Each unit of local government which designates
43 an area for the tax relief set forth in
44 subsection 1 of this section shall establish a
45 procedure whereby any person may apply to the
46 unit of local government, or an agency thereof,
47 for certification that a designated dwelling
48 lies within an area duly designated for such tax
49 relief. This certification shall also specify
50 the items of deferred maintenance completed on
51 the dwelling. Within twenty days after the
52 issuance of such a certificate, the unit of
53 local government shall transmit to the assessor
54 of the county or city not within a county in
55 which the real property lies a copy of the
56 certificate. Upon receipt of such certificate,
57 the assessor shall determine whether the
58 property in question is eligible for the
59 assessment postponement provided for in
60 subsection 1 of this section and shall issue to
61 the owner of the real property a formal
62 declaration of whether such tax relief is to be
63 made available, and, if so, also indicating the
64 assessed valuation of the real property
65 immediately prior to the deferred maintenance

66 and the term of the assessment postponement. As
67 used in this subsection, the phrase "unit of
68 local government" shall mean the municipality
69 within whose boundaries the area to be
70 designated lies. If the area does not lie
71 within the boundaries of any municipality, then
72 "unit of local government" shall mean the county
73 within whose boundaries the area to be
74 designated lies.]

2 [137.190. Any person, company or
3 corporation that may hereafter violate the
4 provisions of section 137.185 shall upon
conviction be deemed guilty of a misdemeanor.]

2 [137.240. In every county where, from the
3 length of the assessment lists, it appears to
4 the county commission of the county to be
5 impossible or impracticable to include the lists
6 in one book, the commission shall enter of
7 record an order requiring the lists to be made
8 in two or more volumes. Thereafter the
9 assessment book or list shall be made in two or
10 more separate volumes, numbered consecutively,
11 and the affidavit required by section 137.245
12 shall be annexed to each volume, referring
13 therein to the other volumes by inserting in
14 lieu of the word "book", in the latter part of
15 the affidavit, the words "volume and in volume
_____ (herewith returned)".]

2 [137.320. If the clerk neglects or refuses
3 to transmit the abstract as required by section
4 137.295, he shall forfeit to the state the sum
5 of one hundred dollars, to be recovered in its
6 name by civil action. The certificate of the
7 director of revenue, authenticated by the seal
8 of his office, setting forth the failure to
9 comply with section 137.295, is prima facie
10 evidence of the facts certified on the trial of
the action.]

2 [137.380. Such books or lists may be made
3 in one or more volumes numbered consecutively;
4 and in such case the affidavit required by
5 section 137.375 shall be annexed to each volume,
6 referring therein to the other volumes by
7 inserting in lieu of the word "book" in the
8 latter part of said affidavit, the words "volume
and in volume _____ (herewith returned)."]

2 [137.480. It shall be the duty of the
3 state tax commission to make out and forward to
4 the county clerks of the several counties that
5 have or may hereafter adopt township
6 organizations for the use of such county clerks
7 and other officers, suitable forms and
8 instructions relating to the discharge of their
duties; and all such instruction shall be

9 strictly complied with by said officers; it
10 shall give its opinion and advice on all
11 questions of doubt as to the true intent and
12 meaning of the law pertaining to township
13 organization.]

2 [138.435. 1. There is hereby established
3 within the state tax commission the "Office of
4 State Ombudsman for Property Assessment and
5 Taxation" for the purpose of helping to assure
6 the fairness, accountability, and transparency
7 of the property tax process.

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

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

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

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

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

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

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

- 52 7. The office shall promote community
- 53 contact and involvement with taxpayers through
- 54 the use of volunteers and volunteer programs to
- 55 encourage citizen involvement in the property
- 56 tax process.
- 57 8. The office shall prepare and distribute
- 58 to each county written notices which set forth
- 59 the address, telephone number, and email address
- 60 of the office, a brief explanation of the
- 61 function of the office, the procedure to follow
- 62 in filing a complaint, and other pertinent
- 63 information.
- 64 9. The county shall ensure that such
- 65 written notice is available upon request of any
- 66 taxpayer.
- 67 10. The office shall inform taxpayers or
- 68 their legal guardians of their rights and
- 69 entitlements by means of the distribution of
- 70 educational materials and group meetings.]

2 [138.480. The state tax commission is

3 hereby authorized to cause to be destroyed, by

4 burning, in the presence of the state tax

5 commission, the papers herein designated, after

6 a period of five years after the filing thereof,

7 to wit: All tax returns of all individuals,

8 firms, partnerships, and corporations; provided,

9 that no such returns shall be burned as long as

10 any tax based thereon shall be in litigation, or

 unpaid.]

