

SENATE BILL NO. 1399

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR BROWN (26).

5155S.01H

KRISTINA MARTIN, Secretary

AN ACT

To repeal sections 137.275 and 138.430, RSMo, and to enact in lieu thereof two new sections relating to property tax assessments.

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

Section A. Sections 137.275 and 138.430, RSMo, are
2 repealed and two new sections enacted in lieu thereof, to be
3 known as sections 137.275 and 138.430, to read as follows:

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

6 **2. In every instance where a taxpayer has appealed the**
7 **assessment of the taxpayer's real or personal property to**
8 **the board of equalization or the state tax commission and**
9 **such appeal has been determined in the taxpayer's favor, for**
10 **all subsequent tax years the basis upon which the assessor**
11 **shall base future assessments of such property shall be the**
12 **basis established by the appeal and any increases to the**
13 **assessed value shall be established from that basis.**

138.430. **1.** Every owner of real property or tangible
2 personal property shall have the right to appeal from the
3 local boards of equalization to the state tax commission
4 under rules prescribed by the state tax commission, within
5 the time prescribed in this chapter or thirty days following

6 the final action of the local board of equalization,
7 whichever date later occurs, concerning all questions and
8 disputes involving the assessment against such property, the
9 correct valuation to be placed on such property, the method
10 or formula used in determining the valuation of such
11 property, or the assignment of a discriminatory assessment
12 to such property. The commission shall investigate all such
13 appeals and shall correct any assessment or valuation which
14 is shown to be unlawful, unfair, improper, arbitrary or
15 capricious. Any person aggrieved by the decision of the
16 commission may seek review as provided in chapter 536.

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

26 3. Every owner of real property or tangible personal
27 property shall have the right to appeal to the circuit court
28 of the county in which the collector maintains his office
29 from the decision of the local board of equalization not
30 later than thirty days after the final decision of the board
31 of equalization concerning all questions and disputes
32 involving the exclusion or exemption of such property from
33 assessment or from the tax rolls pursuant to the
34 Constitution of the United States or the constitution or
35 laws of this state, or of the taxable situs of such
36 property. The appeal shall be as a trial de novo in the
37 manner prescribed for nonjury civil proceedings. Upon the

38 timely filing of the appeal, the clerk of the circuit court
39 shall send to the county collector to whom the taxes on the
40 property involved would be due a notice that an appeal
41 seeking exemption has been filed, which notice shall contain
42 the name of the taxpayer, the case number assigned by the
43 court, and the parcel or locator number of the property
44 being appealed. The notice to the collector shall state
45 that the taxes in dispute are to be impounded in accordance
46 with subsection 2 of section 139.031.

47 4. Upon the timely filing of an appeal to the state
48 tax commission as provided in this section, or the transfer
49 of an appeal to the commission in accordance with subsection
50 5 of this section, the commission shall send to the county
51 collector to whom the taxes on the property involved would
52 be due a notice that an appeal has been filed or transferred
53 as the case may be, which notice shall contain the name of
54 the taxpayer filing the appeal, the appeal number assigned
55 by the commission, the parcel or locator number of the
56 property being appealed, the assessed value by the board of
57 equalization and the assessed value proposed by the
58 taxpayer, if such values have been provided to the
59 commission when the appeal is filed. The notice to the
60 collector shall state that the taxes in dispute are to be
61 impounded in accordance with subsection 2 of section
62 139.031. Notice to the collector of an appeal filed in an
63 odd-numbered year shall also serve as notice to the
64 collector to impound taxes for the following even-numbered
65 year if no decision has been rendered in the appeal. The
66 state tax commission shall notify the collector once a
67 decision has been rendered in an appeal.

68 5. If the circuit court, after review of the appeal,
69 finds that the appeal is not a proper subject for the appeal

70 to the circuit court as provided in subsection 3 of this
71 section, it shall transfer the appeal to the state tax
72 commission for consideration.

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

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