

FIRST REGULAR SESSION

SENATE BILL NO. 122

92ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR CASKEY.

Pre-filed December 1, 2002, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

0164S.02I

AN ACT

To repeal section 137.245, RSMo, and to enact in lieu thereof two new sections relating to dates of delivery of assessor's tax books, with penalty provisions.

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

Section A. Section 137.245, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 137.245 and 137.246, to read as follows:

137.245. 1. **Except as provided in section 137.246, beginning after January 1, 2004**, the assessor, except in [St. Louis City] **any city not within a county**, shall make out and return to the county governing body, on or before the thirty-first day of [May] **August** in every year, the assessor's book, verified by an affidavit annexed thereto, in the following words: "..... being duly sworn, makes oath and says that such person has made diligent efforts to ascertain all the taxable property being or situate, on the first day of January last past, in the county of which such person is assessor; that, so far as such person has been able to ascertain the same, it is correctly set forth in the foregoing book, in the manner and the value thereof stated therein, according to the mode required by law".

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

3. The clerk of the county governing body in all counties, and the assessor in St. Louis

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

City, shall make out an abstract of the assessment book showing the aggregate amounts of different kinds of real, personal and other tangible property and the valuations of each for each political subdivision in the county entitled to levy ad valorem taxes on property except for municipalities maintaining their own tax or assessment books. The clerk of each county, and the assessor in [St. Louis City] **any city not within a county**, shall forward a copy of the aggregate valuation listed in the tax book for each political subdivision, except counties and municipalities maintaining their own tax or assessment books, to the governing body of the subdivision by the first day of [July] **October** of each year. [In any county which contains a city with a population of one hundred thousand or more inhabitants which is located within a county of the first classification that adjoins no other county of the first classification, the clerk of the county shall provide the final revised assessed valuation listed in the tax book for each school district within the county to each such district on or before the fifteenth day of August of each year. The clerk of any county of the first classification with a charter form of government and with more than six hundred thousand but less than seven hundred thousand inhabitants shall forward a copy of the aggregate valuation listed in the tax book for school districts within the county to each such district by the fifteenth day of June of each year.]

137.246. 1. In any county which contains a city with a population of one hundred thousand or more inhabitants which is located within a county of the first classification that adjoins no other county of the first classification, and any county with a charter form of government with a population greater than six hundred thousand and less than seven hundred thousand inhabitants, the assessor shall make out and return to the county governing body, on or before the thirty-first day of May in every year, the assessor's book, verified by an affidavit annexed thereto, in the following words:

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

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

3. The clerk of the county governing body shall make out an abstract of the

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

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