

FIRST REGULAR SESSION  
[TRULY AGREED TO AND FINALLY PASSED]  
SENATE COMMITTEE SUBSTITUTE FOR

# SENATE BILL NO. 122

92ND GENERAL ASSEMBLY  
2003

0164S.03T

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## AN ACT

To amend chapter 137, RSMo, by adding thereto one new section relating to dates of delivery of certain assessors' tax books.

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

Section A. Chapter 137, RSMo, is amended by adding thereto one new section, to be known as section 137.083, to read as follows:

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

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

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