

FIRST REGULAR SESSION

# SENATE BILL NO. 474

93RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR KENNEDY.

Read 1st time February 28, 2005, and ordered printed.

TERRY L. SPIELER, Secretary.

1846S.011

## AN ACT

To repeal sections 138.010, 138.200, and 138.236, RSMo, and to enact in lieu thereof three new sections relating to the accurate assessment act.

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

Section A. Sections 138.010, 138.200, and 138.236, RSMo, are repealed and three new sections enacted in lieu thereof, to be known as sections 138.010, 138.200, and 138.236, to read as follows:

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, the county surveyor, and the county clerk who shall be secretary of the board without a vote. The county commissioners shall also have the option to appoint two additional members to the board who shall be citizens of the county **and state-licensed real estate appraisers, as defined in section 339.503, RSMo**, but not officers of the county.

2. Except as provided in subsection 3 of this section, this board shall meet at the office of the county clerk on the second 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 May thirty-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.

138.200. 1. Each commissioner shall be a qualified voter and taxpayer,

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

**a state-licensed real estate appraiser as defined in section 339.503, RSMo,** 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.

138.236. 1. Each state tax commissioner serving on **or after** August 13, [1984] **2006**, shall prepare and submit to the governor a report on the progress and status of the statewide reassessment program. Such report shall be submitted annually by each commissioner [until the expiration of the term that he is serving on August 13, 1984].

2. For the performance of the duties imposed under the provisions of subsection 1 of this section, each commissioner shall receive a sum that, when added to the other compensation paid to that commissioner prior to August 13, [1984] **2006**, will equal the sum provided by adding together the compensation specified by sections 138.230, 138.235, 138.440, and 138.445. This sum shall be paid in the same manner as other compensation is paid.