

FIRST REGULAR SESSION

SENATE BILL NO. 452

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR CURLS.

Read 1st time February 26, 2019, and ordered printed.

ADRIANE D. CROUSE, Secretary.

2224S.011

AN ACT

To repeal section 137.720, RSMo, and to enact in lieu thereof one new section relating to the payment of county assessment costs.

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

Section A. Section 137.720, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 137.720, to read as follows:

137.720. 1. A percentage of all ad valorem property tax collections
2 allocable to each taxing authority within the county and the county shall be
3 deducted from the collections of taxes each year and shall be deposited into the
4 assessment fund of the county as required pursuant to section 137.750. The
5 percentage shall be one-half of one percent for all counties of the first and second
6 classification and cities not within a county and one percent for counties of the
7 third and fourth classification.

8 2. Prior to July 1, 2009, for counties of the first classification, counties
9 with a charter form of government, and any city not within a county, an
10 additional one-eighth of one percent of all ad valorem property tax collections
11 shall be deducted from the collections of taxes each year and shall be deposited
12 into the assessment fund of the county as required pursuant to section 137.750,
13 and for counties of the second, third, and fourth classification, an additional
14 one-quarter of one percent of all ad valorem property tax collections shall be
15 deducted from the collections of taxes each year and shall be deposited into the
16 assessment fund of the county as required pursuant to section 137.750, provided
17 that such additional amounts shall not exceed one hundred thousand dollars in
18 any year for any county of the first classification and any county with a charter
19 form of government and fifty thousand dollars in any year for any county of the

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

20 second, third, or fourth classification.

21 3. Effective July 1, 2009, for counties of the first classification, counties
22 with a charter form of government, and any city not within a county, an
23 additional one-eighth of one percent of all ad valorem property tax collections
24 shall be deducted from the collections of taxes each year and shall be deposited
25 into the assessment fund of the county as required pursuant to section 137.750,
26 and for counties of the second, third, and fourth classification, an additional
27 one-half of one percent of all ad valorem property tax collections shall be deducted
28 from the collections of taxes each year and shall be deposited into the assessment
29 fund of the county as required pursuant to section 137.750, provided that such
30 additional amounts shall not exceed one hundred twenty-five thousand dollars in
31 any year for any county of the first classification and any county with a charter
32 form of government, **except such amounts for a county with a charter form**
33 **of government and with more than six hundred thousand but fewer**
34 **than seven hundred thousand inhabitants shall not exceed five hundred**
35 **thousand dollars in any year**, and seventy-five thousand dollars in any year
36 for any county of the second, third, or fourth classification.

37 4. The county shall bill any taxing authority collecting its own taxes. The
38 county may also provide additional moneys for the fund. To be eligible for state
39 cost-share funds provided pursuant to section 137.750, every county shall provide
40 from the county general revenue fund an amount equal to an average of the three
41 most recent years of the amount provided from general revenue to the assessment
42 fund; provided, however, that capital expenditures and equipment expenses
43 identified in a memorandum of understanding signed by the county's governing
44 body and the county assessor prior to transfer of county general revenue funds
45 to the assessment fund shall be deducted from a year's contribution before
46 computing the three-year average, except that a lesser amount shall be acceptable
47 if unanimously agreed upon by the county assessor, the county governing body,
48 and the state tax commission. The county shall deposit the county general
49 revenue funds in the assessment fund as agreed to in its original or amended
50 maintenance plan[.]. State reimbursement funds shall be withheld until the
51 amount due is properly deposited in such fund.

52 5. For all years beginning on or after January 1, 2010, any property tax
53 collections deposited into the county assessment funds provided for in subsection
54 2 of this section shall be disallowed in any year in which the state tax commission
55 notifies the county that state assessment reimbursement funds have been

56 withheld from the county for three consecutive quarters due to noncompliance by
57 the assessor or county commission with the county's assessment maintenance
58 plan.

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Unofficial

Bill

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