

SECOND REGULAR SESSION

# SENATE BILL NO. 655

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR CIERPIOT.

Pre-filed December 1, 2019, and ordered printed.

ADRIANE D. CROUSE, Secretary.

3156S.01I

## AN ACT

To repeal section 138.060, RSMo, and to enact in lieu thereof one new section relating to property tax assessment appeals.

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

Section A. Section 138.060, RSMo, is repealed and one new section  
2 enacted in lieu thereof, to be known as section 138.060, to read as follows:

138.060. 1. The county board of equalization shall, in a summary way,  
2 determine all appeals from the valuation of property made by the assessor, and  
3 shall correct and adjust the assessment accordingly. There shall be no  
4 presumption that the assessor's valuation is correct[. In any county with a  
5 charter form of government with a population greater than two hundred eighty  
6 thousand inhabitants but less than two hundred eighty-five thousand inhabitants,  
7 and in any county with a charter form of government with greater than one  
8 million inhabitants, and in any city not within a county], **and** the assessor shall  
9 have the burden to prove that the assessor's valuation does not exceed the true  
10 market value of the subject property. [In such county or city,] In the event a  
11 physical inspection of the subject property is required by subsection 10 of section  
12 137.115, the assessor shall have the burden to establish the manner in which the  
13 physical inspection was performed and shall have the burden to prove that the  
14 physical inspection was performed in accordance with section 137.115. [In such  
15 county or city,] In the event the assessor fails to provide sufficient evidence to  
16 establish that the physical inspection was performed in accordance with section  
17 137.115, the property owner shall prevail on the appeal as a matter of law. At  
18 any hearing before the state tax commission or a court of competent jurisdiction  
19 of an appeal of assessment [from a first class charter county or a city not within

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

20 a county], the assessor shall not advocate nor present evidence advocating a  
21 valuation higher than that value finally determined by the assessor or the value  
22 determined by the board of equalization, whichever is higher, for that assessment  
23 period.

24       2. The county clerk shall keep an accurate record of the proceedings and  
25 orders of the board, and the assessor shall correct all erroneous assessments, and  
26 the clerk shall adjust the tax book according to the orders of such board and the  
27 orders of the state tax commission, except that in adding or deducting such  
28 percent to each tract or parcel of real estate as required by such board or state  
29 tax commission, he shall add or deduct in each case any fractional sum of less  
30 than fifty cents, so that the value of any separate tract shall contain no fractions  
31 of a dollar.

✓

Bill

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