

SECOND REGULAR SESSION

SENATE BILL NO. 1131

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR BROWN (26).

5371S.011

KRISTINA MARTIN, Secretary

AN ACT

To repeal sections 137.115, 137.750, 138.380, 138.390, 138.410, and 138.435, RSMo, and to enact in lieu thereof six new sections relating to the duties of the state tax commission.

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

Section A. Sections 137.115, 137.750, 138.380, 138.390,
2 138.410, and 138.435, RSMo, are repealed and six new sections
3 enacted in lieu thereof, to be known as sections 137.115,
4 137.750, 138.380, 138.390, 138.410, and 138.435, to read as
5 follows:

137.115. 1. All other laws to the contrary
2 notwithstanding, the assessor or the assessor's deputies in
3 all counties of this state including the City of St. Louis
4 shall annually make a list of all real and tangible personal
5 property taxable in the assessor's city, county, town or
6 district. Except as otherwise provided in subsection 3 of
7 this section and section 137.078, the assessor shall
8 annually assess all personal property at thirty-three and
9 one-third percent of its true value in money as of January
10 first of each calendar year. The assessor shall annually
11 assess all real property, including any new construction and
12 improvements to real property, and possessory interests in
13 real property at the percent of its true value in money set
14 in subsection 5 of this section. The true value in money of
15 any possessory interest in real property in subclass (3),

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

where such real property is on or lies within the ultimate airport boundary as shown by a federal airport layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR Part 139 certification and owned by a political subdivision, shall be the otherwise applicable true value in money of any such possessory interest in real property, less the total dollar amount of costs paid by a party, other than the political subdivision, towards any new construction or improvements on such real property completed after January 1, 2008, and which are included in the above-mentioned possessory interest, regardless of the year in which such costs were incurred or whether such costs were considered in any prior year. The assessor shall annually assess all real property in the following manner: new assessed values shall be determined as of January first of each odd-numbered year and shall be entered in the assessor's books; those same assessed values shall apply in the following even-numbered year, except for new construction and property improvements which shall be valued as though they had been completed as of January first of the preceding odd-numbered year. The assessor may call at the office, place of doing business, or residence of each person required by this chapter to list property, and require the person to make a correct statement of all taxable tangible personal property owned by the person or under his or her care, charge or management, taxable in the county. On or before January first of each even-numbered year, the assessor shall prepare and submit a two-year assessment maintenance plan to the county governing body and the state tax commission for their respective approval or modification. The county governing body shall approve and forward such plan or its alternative to the plan to the state tax commission by February first. If the

48 county governing body fails to forward the plan or its
49 alternative to the plan to the state tax commission by
50 February first, the assessor's plan shall be considered
51 approved by the county governing body. [If the state tax
52 commission fails to approve a plan and if the state tax
53 commission and the assessor and the governing body of the
54 county involved are unable to resolve the differences, in
55 order to receive state cost-share funds outlined in section
56 137.750, the county or the assessor shall petition the
57 administrative hearing commission, by May first, to decide
58 all matters in dispute regarding the assessment maintenance
59 plan. Upon agreement of the parties, the matter may be
60 stayed while the parties proceed with mediation or
61 arbitration upon terms agreed to by the parties. The final
62 decision of the administrative hearing commission shall be
63 subject to judicial review in the circuit court of the
64 county involved.] In the event a valuation of subclass (1)
65 real property within any county with a charter form of
66 government, or within a city not within a county, is made by
67 a computer, computer-assisted method or a computer program,
68 the burden of proof, supported by clear, convincing and
69 cogent evidence to sustain such valuation, shall be on the
70 assessor at any hearing or appeal. In any such county,
71 unless the assessor proves otherwise, there shall be a
72 presumption that the assessment was made by a computer,
73 computer-assisted method or a computer program. Such
74 evidence shall include, but shall not be limited to, the
75 following:

76 (1) The findings of the assessor based on an appraisal
77 of the property by generally accepted appraisal techniques;
78 and

79 (2) The purchase prices from sales of at least three
80 comparable properties and the address or location thereof.
81 As used in this subdivision, the word "comparable" means
82 that:

83 (a) Such sale was closed at a date relevant to the
84 property valuation; and

85 (b) Such properties are not more than one mile from
86 the site of the disputed property, except where no similar
87 properties exist within one mile of the disputed property,
88 the nearest comparable property shall be used. Such
89 property shall be within five hundred square feet in size of
90 the disputed property, and resemble the disputed property in
91 age, floor plan, number of rooms, and other relevant
92 characteristics.

93 2. Assessors in each county of this state and the City
94 of St. Louis may send personal property assessment forms
95 through the mail.

96 3. The following items of personal property shall each
97 constitute separate subclasses of tangible personal property
98 and shall be assessed and valued for the purposes of
99 taxation at the following percentages of their true value in
100 money:

101 (1) Grain and other agricultural crops in an
102 unmanufactured condition, one-half of one percent;

103 (2) Livestock, twelve percent;

104 (3) Farm machinery, twelve percent;

105 (4) Motor vehicles which are eligible for registration
106 as and are registered as historic motor vehicles pursuant to
107 section 301.131 and aircraft which are at least twenty-five
108 years old and which are used solely for noncommercial
109 purposes and are operated less than two hundred hours per

year or aircraft that are home built from a kit, five percent;

(5) Poultry, twelve percent;

(6) Tools and equipment used for pollution control and tools and equipment used in retooling for the purpose of introducing new product lines or used for making improvements to existing products by any company which is located in a state enterprise zone and which is identified by any standard industrial classification number cited in subdivision (7) of section 135.200, twenty-five percent; and

(7) Solar panels, racking systems, inverters, and related solar equipment, components, materials, and supplies installed in connection with solar photovoltaic energy systems, as described in subdivision (46) of subsection 2 of section 144.030, that were constructed and producing solar energy prior to August 9, 2022, five percent.

4. The person listing the property shall enter a true and correct statement of the property, in a printed blank prepared for that purpose. The statement, after being filled out, shall be signed and either affirmed or sworn to as provided in section 137.155. The list shall then be delivered to the assessor.

5. (1) All subclasses of real property, as such subclasses are established in Section 4(b) of Article X of the Missouri Constitution and defined in section 137.016, shall be assessed at the following percentages of true value:

(a) For real property in subclass (1), nineteen percent;

(b) For real property in subclass (2), twelve percent; and

(c) For real property in subclass (3), thirty-two percent.

142 (2) A taxpayer may apply to the county assessor, or,
143 if not located within a county, then the assessor of such
144 city, for the reclassification of such taxpayer's real
145 property if the use or purpose of such real property is
146 changed after such property is assessed under the provisions
147 of this chapter. If the assessor determines that such
148 property shall be reclassified, he or she shall determine
149 the assessment under this subsection based on the percentage
150 of the tax year that such property was classified in each
151 subclassification.

152 6. Manufactured homes, as defined in section 700.010,
153 which are actually used as dwelling units shall be assessed
154 at the same percentage of true value as residential real
155 property for the purpose of taxation. The percentage of
156 assessment of true value for such manufactured homes shall
157 be the same as for residential real property. If the county
158 collector cannot identify or find the manufactured home when
159 attempting to attach the manufactured home for payment of
160 taxes owed by the manufactured home owner, the county
161 collector may request the county commission to have the
162 manufactured home removed from the tax books, and such
163 request shall be granted within thirty days after the
164 request is made; however, the removal from the tax books
165 does not remove the tax lien on the manufactured home if it
166 is later identified or found. For purposes of this section,
167 a manufactured home located in a manufactured home rental
168 park, rental community or on real estate not owned by the
169 manufactured home owner shall be considered personal
170 property. For purposes of this section, a manufactured home
171 located on real estate owned by the manufactured home owner
172 may be considered real property.

173 7. Each manufactured home assessed shall be considered
174 a parcel for the purpose of reimbursement pursuant to
175 section 137.750, unless the manufactured home is deemed to
176 be real estate as defined in subsection 7 of section 442.015
177 and assessed as a realty improvement to the existing real
178 estate parcel.

179 8. Any amount of tax due and owing based on the
180 assessment of a manufactured home shall be included on the
181 personal property tax statement of the manufactured home
182 owner unless the manufactured home is deemed to be real
183 estate as defined in subsection 7 of section 442.015, in
184 which case the amount of tax due and owing on the assessment
185 of the manufactured home as a realty improvement to the
186 existing real estate parcel shall be included on the real
187 property tax statement of the real estate owner.

188 9. The assessor of each county and each city not
189 within a county shall use a nationally recognized automotive
190 trade publication such as the National Automobile Dealers'
191 Association Official Used Car Guide, Kelley Blue Book,
192 Edmunds, or other similar publication as the recommended
193 guide of information for determining the true value of motor
194 vehicles described in such publication. The state tax
195 commission shall select and make available to all assessors
196 which publication shall be used. The assessor of each
197 county and each city not within a county shall use the trade-
198 in value published in the current October issue of the
199 publication selected by the state tax commission. The
200 assessor shall not use a value that is greater than the
201 average trade-in value in determining the true value of the
202 motor vehicle without performing a physical inspection of
203 the motor vehicle. For vehicles two years old or newer from
204 a vehicle's model year, the assessor may use a value other

205 than average without performing a physical inspection of the
206 motor vehicle. In the absence of a listing for a particular
207 motor vehicle in such publication, the assessor shall use
208 such information or publications that, in the assessor's
209 judgment, will fairly estimate the true value in money of
210 the motor vehicle. For motor vehicles with a true value of
211 less than fifty thousand dollars as of January 1, 2025, the
212 assessor shall not assess such motor vehicle for an amount
213 greater than such motor vehicle was assessed in the previous
214 year, provided that such motor vehicle was properly assessed
215 in the previous year.

216 10. Before the assessor may increase the assessed
217 valuation of any parcel of subclass (1) real property by
218 more than fifteen percent since the last assessment,
219 excluding increases due to new construction or improvements,
220 the assessor shall conduct a physical inspection of such
221 property.

222 11. If a physical inspection is required, pursuant to
223 subsection 10 of this section, the assessor shall notify the
224 property owner of that fact in writing and shall provide the
225 owner clear written notice of the owner's rights relating to
226 the physical inspection. If a physical inspection is
227 required, the property owner may request that an interior
228 inspection be performed during the physical inspection. The
229 owner shall have no less than thirty days to notify the
230 assessor of a request for an interior physical inspection.

231 12. A physical inspection, as required by subsection
232 10 of this section, shall include, but not be limited to, an
233 on-site personal observation and review of all exterior
234 portions of the land and any buildings and improvements to
235 which the inspector has or may reasonably and lawfully gain
236 external access, and shall include an observation and review

of the interior of any buildings or improvements on the property upon the timely request of the owner pursuant to subsection 11 of this section. Mere observation of the property via a drive-by inspection or the like shall not be considered sufficient to constitute a physical inspection as required by this section.

13. A county or city collector may accept credit cards as proper form of payment of outstanding property tax or license due. No county or city collector may charge surcharge for payment by credit card which exceeds the fee or surcharge charged by the credit card bank, processor, or issuer for its service. A county or city collector may accept payment by electronic transfers of funds in payment of any tax or license and charge the person making such payment a fee equal to the fee charged the county by the bank, processor, or issuer of such electronic payment.

14. Any county or city not within a county in this state may, by an affirmative vote of the governing body of such county, opt out of the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year of the general reassessment, prior to January first of any year. No county or city not within a county shall exercise this opt-out provision after implementing the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by house committee substitute for senate substitute

for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, in a year of general reassessment. For the purposes of applying the provisions of this subsection, a political subdivision contained within two or more counties where at least one of such counties has opted out and at least one of such counties has not opted out shall calculate a single tax rate as in effect prior to the enactment of house bill no. 1150 of the ninety-first general assembly, second regular session. A governing body of a city not within a county or a county that has opted out under the provisions of this subsection may choose to implement the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year of general reassessment, by an affirmative vote of the governing body prior to December thirty-first of any year.

15. The governing body of any city of the third classification with more than twenty-six thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants located in any county that has exercised its authority to opt out under subsection 14 of this section may levy separate and differing tax rates for real and personal property only if such city bills and collects its own property taxes or satisfies the entire cost of the billing and collection of such separate and differing tax rates. Such separate and differing rates shall not exceed such city's tax rate ceiling.

16. Any portion of real property that is available as reserve for strip, surface, or coal mining for minerals for purposes of excavation for future use or sale to others that has not been bonded and permitted under chapter 444 shall be assessed based upon how the real property is currently being used. Any information provided to a county assessor, state tax commission, state agency, or political subdivision responsible for the administration of tax policies shall, in the performance of its duties, make available all books, records, and information requested, except such books, records, and information as are by law declared confidential in nature, including individually identifiable information regarding a specific taxpayer or taxpayer's mine property. For purposes of this subsection, "mine property" shall mean all real property that is in use or readily available as a reserve for strip, surface, or coal mining for minerals for purposes of excavation for current or future use or sale to others that has been bonded and permitted under chapter 444.

137.750. 1. [If a county has an assessment maintenance plan approved pursuant to section 137.115,] A portion of all the costs and expenses of the assessor of each county and each city not within a county, incurred for the current quarter in performing all duties necessary to assess and maintain equalized assessed valuations of real property, making real and personal property assessments and preparing abstracts of assessment lists, shall be reimbursed by the state. The state shall reimburse up to sixty percent of all the current and past unreported quarterly costs and expenses of the assessor of each county and each city not within a county based on compliance with the state tax commission approved assessment and equalization maintenance plan. **Except as provided in section 138.435,** the state

15 shall reimburse each eligible county a minimum of three
16 dollars per parcel for up to twenty thousand parcels, but no
17 further reimbursements shall be made until the county has
18 expended at least two-thirds of that amount of money for
19 assessment maintenance from its assessment fund. The annual
20 state reimbursement to any county pursuant to this section
21 in 2000 shall not exceed seven dollars per parcel of real
22 property in the county and each year thereafter such maximum
23 amount may be increased by up to three percent, but the
24 amount reimbursed by the state shall not exceed sixty
25 percent of the actual costs and expenses incurred, except
26 that counties entitled to only the three-dollar per parcel
27 minimum shall receive one-fourth of the state's contribution
28 each quarter.

29 2. The governing body of each county and city not
30 within a county which seeks or will seek reimbursement under
31 any provision of this section or section 137.720 shall
32 establish a fund to be known as the "Assessment Fund", to be
33 used solely as a depository for funds received by the county
34 or city pursuant to this section and sections 137.037 and
35 137.720, from the general revenue fund of the county or
36 other sources for the purpose of funding the costs and
37 expenses incurred in implementing an assessment and
38 equalization maintenance plan [approved under section
39 137.115] and for assessing real and personal property.

40 3. All counties and cities not within a county seeking
41 state funds under this section shall submit a certified copy
42 of their costs and expenses to the commissioner of the
43 office of administration not later than the thirtieth day of
44 the quarter immediately following the quarter for which such
45 state funds are sought. The commissioner of the office of
46 administration [shall, in such form as may be prescribed by

rule, certify that the county requests for reimbursement are consistent with the assessment and equalization maintenance plan approved by the state tax commission as provided in section 137.115, and] shall pay the state's share out of funds appropriated for that purpose quarterly to each eligible county and city to reimburse such county or city for reimbursable costs and expenses incurred in the previous calendar quarter.

4. (1) The following costs and expenses shall not qualify for state reimbursement or reimbursement from tax moneys withheld from political subdivisions:

(a) Premiums for property and casualty insurance and liability insurance;

(b) Depreciation, interest, building and ground maintenance, fuel and utility costs, and other indirect expenses which can be classified as the overhead expenses of the assessor's office;

(c) Purchases of motor vehicles;

(2) Costs and expenses which shall qualify for state reimbursement, but only if identified in the county maintenance plan and subsequently specifically approved by the state tax commission, shall include:

(a) Salaries and benefits of data processing and legal personnel not directly employed by the assessor;

(b) Costs and expenses for computer software, hardware, and maintenance;

(c) Costs and expenses of any additional office space made necessary in order to carry out the county's maintenance plan;

(d) Costs of leased equipment;

(e) Costs of aerial photography.

138.380. 1. It shall be the duty of the state tax
2 commission, and the commissioners shall have authority, to
3 perform all duties enumerated in this section and such other
4 duties as may be provided by law:

5 (1) To raise or lower the assessed valuation of any
6 **parcel or item of** real or tangible personal property,
7 including the power to raise or lower the assessed valuation
8 of the real or tangible personal property of any individual,
9 copartnership, company, association or corporation;
10 provided, that before any such assessment is so raised,
11 notice of the intention of the commission to raise such
12 assessed valuation and of the time and place at which a
13 hearing thereon will be held, shall be given to such
14 individual, copartnership, company, association or
15 corporation as provided in sections 138.460 and 138.470, **and**
16 **further provided that the commission shall not have the**
17 **power to require a county to raise or lower the assessed**
18 **valuation of an entire class or subclass of property;**

19 (2) To require from any officer in this state, on
20 forms prescribed by the commission, such annual or other
21 reports as shall enable said commission to ascertain the
22 assessed and equalized value of all real and tangible
23 property listed for taxation, the amount of taxes assessed,
24 collected and returned, and such other matter as the
25 commission may require, to the end that it may have complete
26 information concerning the entire subject of revenue and
27 taxation and all matters and things incidental thereto;

28 (3) To cause to be placed upon the assessment rolls at
29 any time during the year omitted property which may be
30 discovered to have, for any reason, escaped assessment and
31 taxation, and to correct any errors that may be found on the

assessment rolls and to cause the proper entry to be made thereon;

(4) To investigate the tax laws of other states and countries, to formulate and submit to the legislature such recommendations as the commission may deem expedient to prevent evasions of the assessment and taxing laws, whether the tax is specific or general, to secure just, equal and uniform taxes, and improve the system of assessment and taxation in this state;

(5) To prescribe the form of all blanks and books that are used in the assessment and collection of the general property tax, except as otherwise provided by law; and

(6) To develop, or enter into contracts with entities for the development of, computer software programs sufficient to produce the projected tax liability notices required under subsections 2 and 3 of section 137.180, subsection 2 of section 137.355, and subsection 2 of section 137.490. Upon receiving a request, before December 31, 2009, filed by a collector of any county or any city not within the county, the commission shall provide the collector with such computer software programs.

2. Notwithstanding any provision of law to the contrary, the commission shall not utilize the standards promulgated by the International Association of Assessing Officers (IAAO) or any other international or domestic organization to carry out any powers and duties prescribed in this chapter.

138.390. 1. The state tax commission shall equalize the valuation of real and tangible personal property among the several counties in the state in the following manner: with the abstracts of all the taxable property in the several counties of the state and the abstracts of the sales

6 of real estate in such counties as returned by the
7 respective county clerks and the assessor of the city of St.
8 Louis, the commission shall classify all real estate situate
9 in cities, towns, and villages, as town lots, and all other
10 real estate as farming lands, and shall classify all
11 tangible personal property as follows: banking
12 corporations, railroad corporations, street railroad
13 corporations, all other corporations, horses, mares and
14 geldings, mules, asses and jennets, neat cattle, sheep,
15 swine, goats, domesticated small animals and all other
16 livestock, poultry, power machinery, farm implements, other
17 tangible personal property.

18 2. (1) The state tax commission shall equalize the
19 valuation of each class or subclass of property thereof
20 among the respective counties of the state in the following
21 manner:

22 [(1)] (a) It shall add to the valuation of each class,
23 subclass, or portion thereof of the property, real or
24 tangible personal, of each county which it believes to be
25 valued below its real value in money such amount or percent
26 as will increase the same in each case to its true value;

27 [(2)] (b) It shall deduct from the valuation of each
28 class, subclass, or portion thereof of the property, real or
29 tangible personal, of each county which it believes to be
30 valued above its real value in money such amount or percent
31 as will reduce the same in each case to its true value.

32 (2) (a) For the purposes of this subsection, the
33 state tax commission shall utilize ratio studies to
34 determine whether a class or subclass of property is valued
35 below or above its true value in money.

36 (b) A class or subclass of property shall be
37 considered to be valued below its true value in money if:

38 a. The weighted median ratio is less than seventy
39 percent and the coefficient of dispersion is greater than
40 twenty-five percent; or

41 b. The weighted median ratio is less than seventy
42 percent and the upper bound of the ninety-five percent
43 confidence interval for the weighted median is less than
44 seventy percent.

45 (c) A class or subclass of property shall be
46 considered to be valued above its true value in money if:

47 a. The weighted median ratio is greater than one
48 hundred percent and the coefficient of dispersion is greater
49 than twenty-five percent; or

50 b. The weighted median ratio is greater than one
51 hundred percent and the upper bound of the ninety-five
52 percent confidence interval for the weighted median is
53 greater than one hundred percent.

138.410. 1. Except as provided in subsection 2 of
2 this section, the commission shall exercise general
3 supervision over all the assessing officers of this state,
4 over county boards of equalization and appeal in the
5 performance of their duties under this chapter and all other
6 laws concerning the general property tax and shall institute
7 proper proceedings to enforce the penalties and liabilities
8 provided by law for public officers, officers of
9 corporations and individuals failing to comply with the
10 provisions of this chapter, and of all laws relating to the
11 general property tax.

12 2. [In the execution of these powers the said
13 commission shall call upon the attorney general or any
14 prosecuting or circuit attorney in the state, to assist this
15 commission in the enforcement of laws with the supervision
16 of which this commission is charged, and when so called upon

17 it shall be the duty of the attorney general, and the
18 prosecuting or circuit attorneys in their respective
19 counties, to assist in the commencement and prosecutions of
20 actions and proceedings for penalties, forfeitures, removals
21 and punishments for violation of the laws in respect to the
22 assessment and taxation of property, and to represent the
23 commission in any litigation which it may wish to institute
24 or in which it may become involved in the discharge of its
25 duties] **The commission shall exercise a general advisory
26 role over all assessing officers of the state for the
27 purposes of equalizing assessments as between counties, and
28 the commission shall not have the power to require counties
29 to enter into any agreement or memorandum of understanding
30 for the purpose of increasing or decreasing the assessed
31 valuation of an entire class or subclass of property, or of
32 any portion thereof other than through an appeal of a
33 decision made by a county board of equalization.**

138.435. 1. There is hereby established within the
2 state tax commission the "Office of State Ombudsman for
3 Property Assessment and Taxation" for the purpose of helping
4 to assure the fairness, accountability, and transparency of
5 the property tax process.

6 2. The office shall be administered by the state
7 ombudsman, who shall devote his or her entire time to the
8 duties of the position.

9 3. The office shall establish and implement procedures
10 for receiving, processing, responding to, and resolving
11 complaints made by or on behalf of taxpayers relating to
12 assessments, valuation of property, tax levies of political
13 subdivisions, and appeals before the assessor, board of
14 equalization, or the state tax commission.

15 4. The ombudsman or representatives of the office
16 shall have the authority to:

17 (1) Investigate any complaints or inquiries that come
18 to the attention of the office. The ombudsman shall have
19 access to review taxpayer records, if given permission by
20 the taxpayer or the taxpayer's legal guardian. Taxpayers
21 shall have the right to request, deny, or terminate any
22 assistance that the ombudsman may provide;

23 (2) Make the necessary inquiries and review of such
24 information and records as the ombudsman or representative
25 of the office deems necessary to accomplish the objective of
26 verifying these complaints.

27 5. The office shall acknowledge complaints, report its
28 findings, make recommendations, gather and disseminate
29 information and other material, and publicize its existence.

30 6. The ombudsman may recommend to the relevant state
31 or local governmental agency or political subdivision
32 changes in the rules and regulations adopted or proposed by
33 such governmental agency or political subdivision which do
34 or may adversely affect the rights or privileges of
35 taxpayers. The office shall analyze and monitor the
36 development and implementation of federal, state and local
37 laws, regulations, and policies with respect to property
38 assessment and taxation, and shall recommend to the state
39 tax commission changes in such laws, regulations, and
40 policies deemed by the office to be appropriate.

41 7. The office shall promote community contact and
42 involvement with taxpayers through the use of volunteers and
43 volunteer programs to encourage citizen involvement in the
44 property tax process.

45 8. The office shall prepare and distribute to each
46 county written notices which set forth the address,

47 telephone number, and email address of the office, a brief
48 explanation of the function of the office, the procedure to
49 follow in filing a complaint, and other pertinent
50 information.

51 9. The county shall ensure that such written notice is
52 available upon request of any taxpayer.

53 10. The office shall inform taxpayers or their legal
54 guardians of their rights and entitlements by means of the
55 distribution of educational materials and group meetings.

56 11. (1) **There is hereby created in the state treasury**
57 **the "State Ombudsman for Property Tax Fund", which shall**
58 **consist of moneys as provided in this subsection. The state**
59 **treasurer shall be custodian of the fund. In accordance**
60 **with sections 30.170 and 30.180, the state treasurer may**
61 **approve disbursements. The fund shall be a dedicated fund**
62 **and money in the fund shall be used solely by the state tax**
63 **commission to fund the office of state ombudsman for**
64 **property assessment and taxation. Notwithstanding the**
65 **provisions of section 33.080 to the contrary, any moneys**
66 **remaining in the fund at the end of the biennium shall not**
67 **revert to the credit of the general revenue fund. The state**
68 **treasurer shall invest moneys in the fund in the same manner**
69 **as other funds are invested. Any interest and moneys earned**
70 **on such investments shall be credited to the fund.**

71 (2) If in any given fiscal year the annual
72 appropriation made to the state tax commission from the
73 general assembly is insufficient to fund the office of the
74 state ombudsman for property assessment and taxation, the
75 state tax commission shall determine the amount of the
76 insufficiency and an equal portion of the state
77 reimbursement made to each county assessment fund pursuant
78 to section 137.750 shall instead be deposited in the state

79 ombudsman for property tax fund such that the amount
80 deposited is equal to the amount of the insufficiency.

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