

SECOND REGULAR SESSION

# SENATE BILL NO. 919

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR NICOLA.

3855S.061

KRISTINA MARTIN, Secretary

## AN ACT

To repeal sections 137.016, 137.115, 137.1055, and 138.390, RSMo, and to enact in lieu thereof four new sections relating to property taxes.

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

Section A. Sections 137.016, 137.115, 137.1055, and  
2 138.390, RSMo, are repealed and four new sections enacted in  
3 lieu thereof, to be known as sections 137.016, 137.115,  
4 137.1058, and 138.390, to read as follows:

137.016. 1. As used in Section 4(b) of Article X of  
2 the Missouri Constitution, the following terms mean:

3 (1) "Residential property", all real property improved  
4 by a structure which is used or intended to be used for  
5 residential living by human occupants, vacant land in  
6 connection with an airport, land used as a golf course,  
7 manufactured home parks, bed and breakfast inns in which the  
8 owner resides and uses as a primary residence with six or  
9 fewer rooms for rent, and time-share units as defined in  
10 section 407.600, except to the extent such units are  
11 actually rented and subject to sales tax under subdivision  
12 (6) of subsection 1 of section 144.020, but residential  
13 property shall not include other similar facilities used  
14 primarily for transient housing. For the purposes of this  
15 section, "transient housing" means all rooms available for  
16 rent or lease for which the receipts from the rent or lease

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

17 of such rooms are subject to state sales tax pursuant to  
18 subdivision (6) of subsection 1 of section 144.020;

19 (2) "Agricultural and horticultural property", all  
20 real property used for agricultural purposes and devoted  
21 primarily to the raising and harvesting of crops; to the  
22 feeding, breeding and management of livestock which shall  
23 include breeding, showing, and boarding of horses; to  
24 dairying, or to any other combination thereof; and buildings  
25 and structures customarily associated with farming,  
26 agricultural, and horticultural uses. Agricultural and  
27 horticultural property shall also include land devoted to  
28 and qualifying for payments or other compensation under a  
29 soil conservation or agricultural assistance program under  
30 an agreement with an agency of the federal government.  
31 Agricultural and horticultural property shall further  
32 include any reliever airport. Real property classified as  
33 forest croplands shall not be agricultural or horticultural  
34 property so long as it is classified as forest croplands and  
35 shall be taxed in accordance with the laws enacted to  
36 implement Section 7 of Article X of the Missouri  
37 Constitution. Agricultural and horticultural property shall  
38 also include any sawmill or planing mill defined in the U.S.  
39 Department of Labor's Standard Industrial Classification  
40 (SIC) Manual under Industry Group 242 with the SIC number  
41 2421. Agricultural and horticultural property shall also  
42 include urban and community gardens. For the purposes of  
43 this section, "urban and community gardens" shall include  
44 real property cultivated by residents of a neighborhood or  
45 community for the purposes of providing agricultural  
46 products, as defined in section 262.900, for the use of  
47 residents of the neighborhood or community, and shall not  
48 include a garden intended for individual or personal use;

49           (3) "Utility, industrial, commercial, railroad and  
50 other real property", all real property used directly or  
51 indirectly for any commercial, mining, industrial,  
52 manufacturing, trade, professional, business, or similar  
53 purpose, including all property centrally assessed by the  
54 state tax commission but shall not include floating docks,  
55 portions of which are separately owned and the remainder of  
56 which is designated for common ownership and in which no one  
57 person or business entity owns more than five individual  
58 units. All other real property not included in the property  
59 listed in subclasses (1) and (2) of Section 4(b) of Article  
60 X of the Missouri Constitution, as such property is defined  
61 in this section, shall be deemed to be included in the term  
62 "utility, industrial, commercial, railroad and other real  
63 property".

64           2. Pursuant to Article X of the state Constitution,  
65 any taxing district may adjust its operating levy to recoup  
66 any loss of property tax revenue, except revenues from the  
67 surtax imposed pursuant to Article X, Subsection 2 of  
68 Section 6 of the Constitution, as the result of changing the  
69 classification of structures intended to be used for  
70 residential living by human occupants which contain five or  
71 more dwelling units if such adjustment of the levy does not  
72 exceed the highest tax rate in effect subsequent to the 1980  
73 tax year. For purposes of this section, loss in revenue  
74 shall include the difference between the revenue that would  
75 have been collected on such property under its  
76 classification prior to enactment of this section and the  
77 amount to be collected under its classification under this  
78 section. The county assessor of each county or city not  
79 within a county shall provide information to each taxing  
80 district within its boundaries regarding the difference in

81 assessed valuation of such property as the result of such  
82 change in classification.

83 3. All reclassification of property as the result of  
84 changing the classification of structures intended to be  
85 used for residential living by human occupants which contain  
86 five or more dwelling units shall apply to assessments made  
87 after December 31, 1994.

88 4. Where real property is used or held for use for  
89 more than one purpose and such uses result in different  
90 classifications, the county assessor shall allocate to each  
91 classification the percentage of the true value in money of  
92 the property devoted to each use; except that, where  
93 agricultural and horticultural property, as defined in this  
94 section, also contains a dwelling unit or units, the farm  
95 dwelling, appurtenant residential-related structures and up  
96 to five acres immediately surrounding such farm dwelling  
97 shall be residential property, as defined in this section,  
98 provided that the portion of property used or held for use  
99 as an urban and community garden shall not be residential  
100 property. This subsection shall not apply to any reliever  
101 airport.

102 5. All real property which is vacant, unused, or held  
103 for future use; which is used for a private club, a not-for-  
104 profit or other nonexempt lodge, club, business, trade,  
105 service organization, or similar entity; or for which a  
106 determination as to its classification cannot be made under  
107 the definitions set out in subsection 1 of this section,  
108 shall be classified according to its immediate most suitable  
109 economic use, which use shall be determined after  
110 consideration of:

- 111 (1) Immediate prior use, if any, of such property;  
112 (2) Location of such property;

(3) Zoning classification of such property; except that, such zoning classification shall not be considered conclusive if, upon consideration of all factors, it is determined that such zoning classification does not reflect the immediate most suitable economic use of the property;

(4) Other legal restrictions on the use of such property;

(5) Availability of water, electricity, gas, sewers, street lighting, and other public services for such property;

(6) Size of such property;

(7) Access of such property to public thoroughfares; and

(8) Any other factors relevant to a determination of the immediate most suitable economic use of such property.

6. All lands classified as forest croplands shall not, for taxation purposes, be classified as subclass (1), subclass (2), or subclass (3) real property, as such classes are prescribed in Section 4(b) of Article X of the Missouri Constitution and defined in this section, but shall be taxed in accordance with the laws enacted to implement Section 7 of Article X of the Missouri Constitution.

**7. An assessor shall not reclassify any real property without first conducting an in-person consultation with the owner of record of such property. An assessor shall be considered to have satisfied the provisions of this subsection if the assessor can document that a good-faith effort was made to contact the owner of record, including, but not limited to, documenting any mailings, phone calls, or electronic notifications sent to the owner of record.**

137.115. 1. (1) All other laws to the contrary notwithstanding, the assessor or the assessor's deputies in 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.

11       **(2)** The assessor shall annually assess all real  
12 property, including any new construction and improvements to  
13 real property, and possessory interests in real property at  
14 the percent of its true value in money set in subsection 5  
15 of this section. The true value in money of any possessory  
16 interest in real property in subclass (3), where such real  
17 property is on or lies within the ultimate airport boundary  
18 as shown by a federal airport layout plan, as defined by 14  
19 CFR 151.5, of a commercial airport having a FAR Part 139  
20 certification and owned by a political subdivision, shall be  
21 the otherwise applicable true value in money of any such  
22 possessory interest in real property, less the total dollar  
23 amount of costs paid by a party, other than the political  
24 subdivision, towards any new construction or improvements on  
25 such real property completed after January 1, 2008, and  
26 which are included in the above-mentioned possessory  
27 interest, regardless of the year in which such costs were  
28 incurred or whether such costs were considered in any prior  
29 year.

30       **(3)** The assessor shall annually assess all real  
31 property in the following manner: new assessed values shall  
32 be determined as of January first of each odd-numbered year  
33 and shall be entered in the assessor's books; those same  
34 assessed values shall apply in the following even-numbered  
35 year, except for new construction and property improvements

36 which shall be valued as though they had been completed as  
37 of January first of the preceding odd-numbered year.

38       **(4)** The assessor may call at the office, place of  
39 doing business, or residence of each person required by this  
40 chapter to list property, and require the person to make a  
41 correct statement of all taxable tangible personal property  
42 owned by the person or under his or her care, charge or  
43 management, taxable in the county.

44       **(5)** On or before January first of each even-numbered  
45 year, the assessor shall prepare and submit a two-year  
46 assessment maintenance plan to the county governing body and  
47 the state tax commission for their respective approval or  
48 modification. The county governing body shall approve and  
49 forward such plan or its alternative to the plan to the  
50 state tax commission by February first. If the county  
51 governing body fails to forward the plan or its alternative  
52 to the plan to the state tax commission by February first,  
53 the assessor's plan shall be considered approved by the  
54 county governing body. If the state tax commission fails to  
55 approve a plan and if the state tax commission and the  
56 assessor and the governing body of the county involved are  
57 unable to resolve the differences, in order to receive state  
58 cost-share funds outlined in section 137.750, the county or  
59 the assessor shall petition the administrative hearing  
60 commission, by May first, to decide all matters in dispute  
61 regarding the assessment maintenance plan. Upon agreement  
62 of the parties, the matter may be stayed while the parties  
63 proceed with mediation or arbitration upon terms agreed to  
64 by the parties. The final decision of the administrative  
65 hearing commission shall be subject to judicial review in  
66 the circuit court of the county involved.

(6) In the event a valuation of subclass (1) real property within any county with a charter form of government, or within a city not within a county, is made by a computer, computer-assisted method or a computer program, the burden of proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall be on the assessor at any hearing or appeal. In any such county, Unless the assessor proves otherwise, there shall be a presumption that the assessment was made by a computer, computer-assisted method or a computer program. Such evidence shall include, but shall not be limited to, the following:

[(1)] (a) The findings of the assessor based on an appraisal of the property by generally accepted appraisal techniques; and

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

[(a)] a. Such sale was closed at a date relevant to the property valuation; and

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

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



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

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

106           (2) Livestock, twelve percent;

107           (3) Farm machinery, twelve percent;

108           (4) Motor vehicles which are eligible for registration  
109 as and are registered as historic motor vehicles pursuant to  
110 section 301.131 and aircraft which are at least twenty-five  
111 years old and which are used solely for noncommercial  
112 purposes and are operated less than two hundred hours per  
113 year or aircraft that are home built from a kit, five  
114 percent;

115           (5) Poultry, twelve percent;

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

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

129           4. The person listing the property shall enter a true  
130 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.

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

6. Manufactured homes, as defined in section 700.010, which are actually used as dwelling units shall be assessed at the same percentage of true value as residential real property for the purpose of taxation. The percentage of assessment of true value for such manufactured homes shall be the same as for residential real property. If the county collector cannot identify or find the manufactured home when attempting to attach the manufactured home for payment of

taxes owed by the manufactured home owner, the county collector may request the county commission to have the manufactured home removed from the tax books, and such request shall be granted within thirty days after the request is made; however, the removal from the tax books does not remove the tax lien on the manufactured home if it is later identified or found. For purposes of this section, a manufactured home located in a manufactured home rental park, rental community or on real estate not owned by the manufactured home owner shall be considered personal property. For purposes of this section, a manufactured home located on real estate owned by the manufactured home owner may be considered real property.

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

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

9. The assessor of each county and each city not within a county shall use a nationally recognized automotive trade publication such as the National Automobile Dealers' Association Official Used Car Guide, Kelley Blue Book,

Edmunds, or other similar publication as the recommended guide of information for determining the true value of motor vehicles described in such publication. The state tax commission shall select and make available to all assessors which publication shall be used. The assessor of each county and each city not within a county shall use the trade-in value published in the current October issue of the publication selected by the state tax commission. The assessor shall not use a value that is greater than the average trade-in value in determining the true value of the motor vehicle without performing a physical inspection of the motor vehicle. For vehicles two years old or newer from a vehicle's model year, the assessor may use a value other than average without performing a physical inspection of the motor vehicle. In the absence of a listing for a particular motor vehicle in such publication, the assessor shall use such information or publications that, in the assessor's judgment, will fairly estimate the true value in money of the motor vehicle. For motor vehicles with a true value of less than fifty thousand dollars as of January 1, 2025, the assessor shall not assess such motor vehicle for an amount greater than such motor vehicle was assessed in the previous year, provided that such motor vehicle was properly assessed in the previous year.

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

11. If a physical inspection is required, pursuant to subsection 10 of this section, the assessor shall notify the

property owner of that fact in writing and shall provide the owner clear written notice of the owner's rights relating to the physical inspection. If a physical inspection is required, the property owner may request that an interior inspection be performed during the physical inspection. The owner shall have no less than thirty days to notify the assessor of a request for an interior physical inspection.

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

**An assessor shall not increase the assessed valuation of any parcel of subclass (1) real property by more than fifteen percent since the last assessment. A property owner may request the assessor to complete a physical inspection of the property owner's subclass (1) real property, which may include an interior inspection. An assessor shall not increase the assessed valuation of such property based on the physical inspection, but may reduce it.**

[13.] 11. 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

259 issuer for its service. A county or city collector may  
260 accept payment by electronic transfers of funds in payment  
261 of any tax or license and charge the person making such  
262 payment a fee equal to the fee charged the county by the  
263 bank, processor, or issuer of such electronic payment.

264       **[14.] 12.** Any county or city not within a county in  
265 this state may, by an affirmative vote of the governing body  
266 of such county, opt out of the provisions of this section  
267 and sections 137.073, 138.060, and 138.100 as enacted by  
268 house bill no. 1150 of the ninety-first general assembly,  
269 second regular session and section 137.073 as modified by  
270 house committee substitute for senate substitute for senate  
271 committee substitute for senate bill no. 960, ninety-second  
272 general assembly, second regular session, for the next year  
273 of the general reassessment, prior to January first of any  
274 year. No county or city not within a county shall exercise  
275 this opt-out provision after implementing the provisions of  
276 this section and sections 137.073, 138.060, and 138.100 as  
277 enacted by house bill no. 1150 of the ninety-first general  
278 assembly, second regular session and section 137.073 as  
279 modified by house committee substitute for senate substitute  
280 for senate committee substitute for senate bill no. 960,  
281 ninety-second general assembly, second regular session, in a  
282 year of general reassessment. For the purposes of applying  
283 the provisions of this subsection, a political subdivision  
284 contained within two or more counties where at least one of  
285 such counties has opted out and at least one of such  
286 counties has not opted out shall calculate a single tax rate  
287 as in effect prior to the enactment of house bill no. 1150  
288 of the ninety-first general assembly, second regular  
289 session. A governing body of a city not within a county or  
290 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.] 13.** 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.] 14.** 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

323 declared confidential in nature, including individually  
324 identifiable information regarding a specific taxpayer or  
325 taxpayer's mine property. For purposes of this subsection,  
326 "mine property" shall mean all real property that is in use  
327 or readily available as a reserve for strip, surface, or  
328 coal mining for minerals for purposes of excavation for  
329 current or future use or sale to others that has been bonded  
330 and permitted under chapter 444.

137.1058. 1. For the purposes of this section, the  
2 following terms shall mean:

3 (1) "County", any county or city not within a county  
4 in this state;

5 (2) "Eligible credit amount", the difference between  
6 an eligible taxpayer's real property tax liability for a  
7 given tax year, minus the real property tax liability in the  
8 eligible taxpayer's initial credit year, provided that the  
9 real property tax liability as determined in the taxpayer's  
10 initial credit year may be increased by no more than two and  
11 one-half percent per year or the percent increase in  
12 inflation, whichever is lower;

13 (3) "Eligible taxpayer", a Missouri resident who:

14 (a) Is an owner of record of real property or has a  
15 legal or equitable interest in such property as evidenced by  
16 a written instrument; and

17 (b) Is liable for the payment of real property taxes  
18 on such real property; or

19 (c) Is an owner of record of tangible personal  
20 property or has a legal or equitable interest in such  
21 property as evidenced by a written instrument, and is liable  
22 for the payment of personal property taxes on such tangible  
23 personal property;



24           (4) "Initial credit year", the 2024 tax year. If in  
25 any tax year subsequent to the eligible taxpayer's initial  
26 credit year the eligible taxpayer's real property tax  
27 liability is lower than such liability in the initial credit  
28 year, such tax year shall be considered the eligible  
29 taxpayer's initial credit year for all subsequent tax years;

30           (5) "Personal property", all property in class 2 and  
31 each subclass thereof;

32           (6) "Personal property tax liability", all taxes owed  
33 to all taxing jurisdictions during a tax year on an eligible  
34 taxpayer's personal property;

35           (7) "Real property", all property in class 1 and each  
36 subclass thereof;

37           (8) "Real property tax liability", all taxes owed to  
38 all taxing jurisdictions during a tax year on an eligible  
39 taxpayer's real property.

40           2. (1) All eligible taxpayers in this state shall be  
41 authorized to claim a credit against the eligible taxpayer's  
42 real property tax liability in an amount equal to the  
43 taxpayer's eligible credit amount. A county shall apply the  
44 credit authorized pursuant to this section when calculating  
45 the eligible taxpayer's property tax liability for the tax  
46 year. The amount of the credit shall be noted on the  
47 statement of tax due sent to the eligible taxpayer by the  
48 county collector. The county governing body may adopt  
49 reasonable procedures in order to carry out the purposes and  
50 intent of this section, provided that the county shall not  
51 adopt any procedure that limits the definition or scope of  
52 eligible credit amount or eligible taxpayer as defined in  
53 this section.

54           (2) If an eligible taxpayer's real property is annexed  
55 into a taxing jurisdiction to which such eligible taxpayer

56 did not owe real property tax in the eligible taxpayer's  
57 initial credit year, then the real property tax liability  
58 for the taxpayer's initial credit year shall be increased to  
59 reflect the real property tax liability owed to the annexing  
60 taxing jurisdiction.

61 3. For the purposes of calculating property tax levies  
62 pursuant to section 137.073, the total amount of credits  
63 authorized pursuant to this section shall be considered tax  
64 revenue, as such term is defined in section 137.073,  
65 actually received.

66 4. A county shall notify each political subdivision  
67 within such county of the total credit amount applicable to  
68 such political subdivision by no later than November  
69 thirtieth of each year.

70 5. No taxpayer shall be authorized to claim a property  
71 tax credit pursuant to this section and section 137.1050 for  
72 the same real property.

73 6. Notwithstanding the provisions of subdivision (2)  
74 of subsection 1 of this section to the contrary, in any  
75 county in which property in any subclass of class 1 is  
76 considered to be valued below its true value in money, as  
77 determined in subdivision (2) of subsection 2 of section  
78 138.390, the amount by which a taxpayer's real property tax  
79 liability may increase shall not exceed seven and one-half  
80 percent per year. The provisions of this subsection shall  
81 no longer apply to a county once property in such subclass  
82 of class 1 in such county is no longer considered to be  
83 valued below its true value in money.

84 7. (1) Notwithstanding any provision of law to the  
85 contrary, the personal property tax liability owed on any  
86 individual item of personal property shall not be increased  
87 above the liability owed on such item during the 2024 tax

88 year or the first year an eligible taxpayer first incurs  
89 personal property tax liability on such personal property,  
90 whichever occurs later. Any eligible taxpayer experiencing  
91 such an increase shall be eligible for a credit on the  
92 eligible taxpayer's personal property tax liability in an  
93 amount equal to such increase. Any credit granted pursuant  
94 to this subsection shall comply with the procedural  
95 requirements provided in subsections 2 to 4 of this section.

96 (2) If an eligible taxpayer's personal property is  
97 annexed into a taxing jurisdiction to which such eligible  
98 taxpayer did not owe personal property tax during the 2024  
99 tax year or the first year an eligible taxpayer first incurs  
100 personal property tax liability on such personal property,  
101 whichever occurs later, then the personal property tax  
102 liability for such item of personal property shall be  
103 increased to reflect the personal property tax liability  
104 owed to the annexing taxing jurisdiction.

138.390. 1. The state tax commission shall equalize  
2 the valuation of real and tangible personal property among  
3 the several counties in the state in the following manner:  
4 with the abstracts of all the taxable property in the  
5 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-five  
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-five  
42 percent and the upper bound of the ninety-five percent  
43 confidence interval for the weighted median is less than  
44 seventy-five 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.

[137.1055. 1. For the purposes of this  
2 section, the following terms shall mean:

3       (1) "County", a five percent county or a  
4 zero percent county;

5       (2) "Five percent county":

6       (a) Any county with more than forty  
7 thousand but fewer than fifty thousand  
8 inhabitants and with a county seat with more  
9 than fourteen thousand but fewer than eighteen  
10 thousand inhabitants;

11       (b) Any county with more than five  
12 thousand but fewer than six thousand inhabitants  
13 and with a county seat with fewer than nine  
14 hundred inhabitants;

15       (c) Any county with more than twenty-five  
16 thousand but fewer than thirty thousand  
17 inhabitants and with a county seat with more  
18 than eight thousand but fewer than twelve  
19 thousand inhabitants;

20       (d) Any county with more than twelve  
21 thousand five hundred but fewer than fourteen  
22 thousand inhabitants and with a county seat with  
23 more than five thousand but fewer than six  
24 thousand inhabitants;

25       (e) Any county with more than fifteen  
26 thousand seven hundred but fewer than seventeen  
27 thousand six hundred inhabitants and with a  
28 county seat with more than two thousand but  
29 fewer than three thousand inhabitants;

30       (f) Any county with more than eight  
31 thousand but fewer than eight thousand nine  
32 hundred inhabitants and with a county seat with  
33 more than six hundred seventy but fewer than  
34 seven hundred thirty inhabitants;

(g) Any county with more than fourteen thousand but fewer than fifteen thousand seven hundred inhabitants and with a county seat with more than five thousand five hundred but fewer than eight thousand inhabitants;

(h) Any county with more than nine thousand nine hundred but fewer than eleven thousand inhabitants and with a county seat with more than one thousand five hundred but fewer than two thousand five hundred inhabitants;

(i) Any county with more than twenty-five thousand but fewer than thirty thousand inhabitants and with a county seat with more than five hundred but fewer than two thousand five hundred inhabitants;

(j) Any county with more than nine thousand nine hundred but fewer than eleven thousand inhabitants and with a county seat with more than three hundred but fewer than six hundred inhabitants;

(k) Any county with more than seventeen thousand six hundred but fewer than nineteen thousand inhabitants and with a county seat with more than five thousand fifty but fewer than seven thousand inhabitants;

(l) Any county with more than five thousand but fewer than six thousand inhabitants and with a county seat with more than nine hundred but fewer than one thousand six hundred inhabitants;

(m) Any county with more than eight thousand but fewer than eight thousand nine hundred inhabitants and with a county seat with fewer than three hundred inhabitants;

(n) Any county with more than eight thousand but fewer than eight thousand nine hundred inhabitants and with a county seat with more than three thousand three hundred but fewer than five thousand inhabitants;

(o) Any county with more than seven thousand but fewer than eight thousand inhabitants and with a county seat with fewer than four hundred eighty inhabitants;

(p) Any county with more than nineteen thousand but fewer than twenty-two thousand inhabitants and with a county seat with more than two thousand two hundred twenty but fewer than two thousand five hundred inhabitants;

(q) Any county with more than eight thousand but fewer than eight thousand nine hundred inhabitants and with a county seat with more than one thousand three hundred but fewer than two thousand inhabitants;

(r) Any county with more than eleven thousand but fewer than twelve thousand five hundred inhabitants and with a county seat with more than one thousand but fewer than two thousand inhabitants;

(s) Any county with more than six thousand but fewer than seven thousand inhabitants and with a county seat with more than one thousand but fewer than one thousand eight hundred inhabitants;

(t) Any county with more than eight thousand nine hundred but fewer than nine thousand nine hundred inhabitants and with a county seat with more than five thousand but fewer than six thousand inhabitants;

(u) Any county with more than eight thousand but fewer than eight thousand nine hundred inhabitants and with a county seat with more than two thousand but fewer than three thousand three hundred inhabitants;

(v) Any county with more than four thousand but fewer than four thousand five hundred inhabitants and with a county seat with more than eight hundred inhabitants;

(w) Any county with more than eleven thousand but fewer than twelve thousand five hundred inhabitants and with a county seat with more than one hundred but fewer than five hundred inhabitants;

(x) Any county with more than fourteen thousand but fewer than fifteen thousand seven hundred inhabitants and with a county seat with more than eight thousand but fewer than ten thousand inhabitants;

122 (y) Any county with more than two thousand  
123 but fewer than three thousand six hundred  
124 inhabitants;

125 (z) Any county with more than nineteen  
126 thousand but fewer than twenty-two thousand  
127 inhabitants and with a county seat with more  
128 than ten thousand but fewer than thirteen  
129 thousand inhabitants;

130 (aa) Any county with more than five  
131 thousand but fewer than six thousand inhabitants  
132 and with a county seat with more than one  
133 thousand six hundred but fewer than two thousand  
134 six hundred inhabitants;

135 (bb) Any county with fewer than two  
136 thousand inhabitants;

137 (cc) Any county with more than nineteen  
138 thousand but fewer than twenty-two thousand  
139 inhabitants and with a county seat with more  
140 than one thousand but fewer than two thousand  
141 two hundred twenty inhabitants;

142 (dd) Any county with more than fourteen  
143 thousand but fewer than fifteen thousand seven  
144 hundred inhabitants and with a county seat with  
145 more than one thousand but fewer than two  
146 thousand inhabitants;

147 (ee) Any county with more than fifteen  
148 thousand seven hundred but fewer than seventeen  
149 thousand six hundred inhabitants and with a  
150 county seat with more than three thousand but  
151 fewer than three thousand six hundred  
152 inhabitants;

153 (ff) Any county with more than nineteen  
154 thousand but fewer than twenty-two thousand  
155 inhabitants and with a county seat with more  
156 than eight thousand five hundred but fewer than  
157 ten thousand inhabitants;

158 (gg) Any county with more than eight  
159 thousand but fewer than eight thousand nine  
160 hundred inhabitants and with a county seat with  
161 more than six hundred but fewer than six hundred  
162 seventy inhabitants;

163 (hh) Any county with more than forty  
164 thousand but fewer than fifty thousand  
165 inhabitants and with a county seat with more



166 than twenty-one thousand but fewer than thirty-  
167 one thousand inhabitants;

168 (ii) Any county with more than thirty  
169 thousand but fewer than thirty-five thousand  
170 inhabitants and with a county seat with more  
171 than nine thousand but fewer than thirteen  
172 thousand inhabitants;

173 (jj) Any county with more than eight  
174 thousand nine hundred but fewer than nine  
175 thousand nine hundred inhabitants and with a  
176 county seat with fewer than one thousand  
177 inhabitants;

178 (kk) Any county with more than nineteen  
179 thousand but fewer than twenty-two thousand  
180 inhabitants and with a county seat with more  
181 than six thousand but fewer than eight thousand  
182 five hundred inhabitants;

183 (ll) Any county with more than fifteen  
184 thousand seven hundred but fewer than seventeen  
185 thousand six hundred inhabitants and with a  
186 county seat with more than seven thousand but  
187 fewer than nine thousand inhabitants;

188 (mm) Any county with more than twenty-two  
189 thousand but fewer than twenty-five thousand  
190 inhabitants and with a county seat with more  
191 than twelve thousand five hundred but fewer than  
192 sixteen thousand inhabitants;

193 (nn) Any county with more than thirty  
194 thousand but fewer than thirty-five thousand  
195 inhabitants and with a county seat with more  
196 than three thousand eight hundred but fewer than  
197 six thousand inhabitants;

198 (oo) Any county with more than twenty-two  
199 thousand but fewer than twenty-five thousand  
200 inhabitants and with a county seat with more  
201 than five thousand but fewer than eight thousand  
202 inhabitants;

203 (pp) Any county with more than twenty-two  
204 thousand but fewer than twenty-five thousand  
205 inhabitants and with a county seat with more  
206 than one thousand four hundred but fewer than  
207 one thousand nine hundred inhabitants;

208           (qq) Any county with more than sixty  
209 thousand but fewer than seventy thousand  
210 inhabitants;  
211           (rr) Any county with more than seventeen  
212 thousand six hundred but fewer than nineteen  
213 thousand inhabitants and with a county seat with  
214 more than four thousand but fewer than five  
215 thousand fifty inhabitants;  
216           (ss) Any county with more than twenty-two  
217 thousand but fewer than twenty-five thousand  
218 inhabitants and with a county seat with more  
219 than two thousand three hundred but fewer than  
220 four thousand inhabitants;  
221           (tt) Any county with more than one hundred  
222 thousand but fewer than one hundred twenty  
223 thousand inhabitants and with a county seat with  
224 more than four thousand but fewer than six  
225 thousand inhabitants;  
226           (uu) Any county with more than eighty  
227 thousand but fewer than one hundred thousand  
228 inhabitants and with a county seat with more  
229 than seventy thousand but fewer than eighty  
230 thousand inhabitants;  
231           (vv) Any county with more than twenty-five  
232 thousand but fewer than thirty thousand  
233 inhabitants and with a county seat with more  
234 than fourteen thousand but fewer than twenty  
235 thousand inhabitants;  
236           (wv) Any county with more than twenty-two  
237 thousand but fewer than twenty-five thousand  
238 inhabitants and with a county seat with more  
239 than nine thousand but fewer than twelve  
240 thousand five hundred inhabitants;  
241           (xx) Any county with more than six  
242 thousand but fewer than seven thousand  
243 inhabitants and with a county seat with more  
244 than one thousand eight hundred but fewer than  
245 two thousand five hundred inhabitants;  
246           (yy) Any county with more than three  
247 thousand six hundred but fewer than four  
248 thousand inhabitants;  
249           (zz) Any county with more than nine  
250 thousand nine hundred but fewer than eleven

thousand inhabitants and with a county seat with fewer than two hundred inhabitants;

(aaa) Any county with more than fourteen thousand but fewer than fifteen thousand seven hundred inhabitants and with a county seat with more than four thousand nine hundred but fewer than five thousand five hundred inhabitants;

(bbb) Any county with more than twenty-five thousand but fewer than thirty thousand inhabitants and with a county seat with more than two thousand five hundred but fewer than six thousand inhabitants;

(ccc) Any county with more than eight thousand but fewer than eight thousand nine hundred inhabitants and with a county seat with more than eight hundred but fewer than one thousand three hundred inhabitants;

(ddd) Any county with more than four thousand five hundred but fewer than five thousand inhabitants and with a county seat with more than one thousand seven hundred thirty-three inhabitants;

(eee) Any county with more than nine thousand nine hundred but fewer than eleven thousand inhabitants and with a county seat with more than six hundred but fewer than one thousand inhabitants;

(fff) Any county with more than twenty-two thousand but fewer than twenty-five thousand inhabitants and with a county seat with more than nine hundred but fewer than one thousand four hundred inhabitants;

(ggg) Any county with more than four thousand but fewer than four thousand five hundred inhabitants and with a county seat with fewer than eight hundred inhabitants;

(hhh) Any county with more than four thousand five hundred but fewer than five thousand inhabitants and with a county seat with fewer than one thousand seven hundred thirty-three inhabitants;

(iii) Any county with more than six thousand but fewer than seven thousand inhabitants and with a county seat with more

295 than four hundred but fewer than one thousand  
296 inhabitants;  
297 (jjj) Any county with more than one  
298 hundred twenty thousand but fewer than one  
299 hundred fifty thousand inhabitants;  
300 (kkk) Any county with more than fifty  
301 thousand but fewer than sixty thousand  
302 inhabitants and with a county seat with more  
303 than ten thousand but fewer than twelve thousand  
304 six hundred inhabitants;  
305 (lll) Any county with more than nine  
306 thousand nine hundred but fewer than eleven  
307 thousand inhabitants and with a county seat with  
308 more than one thousand but fewer than one  
309 thousand five hundred inhabitants;  
310 (mmm) Any county with more than eighty  
311 thousand but fewer than one hundred thousand  
312 inhabitants and with a county seat with more  
313 than thirteen thousand but fewer than seventeen  
314 thousand inhabitants;  
315 (nnn) Any county with more than eight  
316 thousand nine hundred but fewer than nine  
317 thousand nine hundred inhabitants and with a  
318 county seat with more than one thousand but  
319 fewer than two thousand inhabitants;  
320 (ooo) Any county with more than twelve  
321 thousand five hundred but fewer than fourteen  
322 thousand inhabitants and with a county seat with  
323 more than four thousand but fewer than five  
324 thousand inhabitants;  
325 (ppp) Any county with more than seventeen  
326 thousand six hundred but fewer than nineteen  
327 thousand inhabitants and with a county seat with  
328 more than eight thousand but fewer than ten  
329 thousand inhabitants;  
330 (qqq) Any county with more than six  
331 thousand but fewer than seven thousand  
332 inhabitants and with a county seat with fewer  
333 than three hundred inhabitants;  
334 (rrr) Any county with more than thirty-  
335 five thousand but fewer than forty thousand  
336 inhabitants and with a county seat with more  
337 than five hundred but fewer than two thousand  
338 inhabitants;

(sss) Any county with more than fifteen thousand seven hundred but fewer than seventeen thousand six hundred inhabitants and with a county seat with more than four thousand two hundred ten but fewer than six thousand inhabitants;

(ttt) Any county with more than forty thousand but fewer than fifty thousand inhabitants and with a county seat with more than ten thousand but fewer than fourteen thousand inhabitants;

(uuu) Any county with more than fifty thousand but fewer than sixty thousand inhabitants and with a county seat with more than twelve thousand six hundred but fewer than fifteen thousand inhabitants;

(vvv) Any county with more than eleven thousand but fewer than twelve thousand five hundred inhabitants and with a county seat with more than two thousand but fewer than two thousand eight hundred fifty inhabitants;

(www) Any county with more than fifteen thousand seven hundred but fewer than seventeen thousand six hundred inhabitants and with a county seat with more than three thousand six hundred but fewer than four thousand two hundred ten inhabitants;

(3) "Eligible credit amount", the difference between an eligible taxpayer's real property tax liability on such taxpayer's homestead for a given tax year, minus the real property tax liability on such homestead in the eligible taxpayer's initial credit year, provided that, for five percent counties, the real property tax liability on an eligible taxpayer's homestead as determined in the taxpayer's initial credit year may be increased by no more than five percent per year or the percent increase in the Consumer Price Index for All Urban Consumers, as published by the Bureau of Labor Statistics, whichever is greater, and for zero percent counties, the real property tax liability on an eligible taxpayer's homestead shall not be increased above the liability

incurred during the initial credit year. For all counties, an eligible taxpayer's real property tax liability shall be increased to reflect any increase in tax liability derived from any new property tax levy or an increase in an existing property tax levy approved by the voters subsequent to an eligible taxpayer's initial credit year, provided that, for five percent counties, such increase shall not be considered for the purposes of calculating the allowable increase in an eligible taxpayer's real property tax liability as provided in this subdivision;

(4) "Eligible taxpayer", a Missouri resident who:

(a) Is an owner of record of a homestead or has a legal or equitable interest in such property as evidenced by a written instrument; and

(b) Is liable for the payment of real property taxes on such homestead;

(5) "Homestead", real property actually occupied by an eligible taxpayer as the primary residence. An eligible taxpayer shall not claim more than one primary residence;

(6) "Initial credit year", the 2024 tax year.

If in any tax year subsequent to the eligible taxpayer's initial credit year the eligible taxpayer's real property tax liability is lower than such liability in the initial credit year, such tax year shall be considered the eligible taxpayer's initial credit year for all subsequent tax years;

(7) "Zero percent county":

(a) Any county with more than one hundred thousand but fewer than one hundred twenty thousand inhabitants and with a county seat with more than nine thousand but fewer than eleven thousand inhabitants;

(b) Any county with more than fifty thousand but fewer than sixty thousand inhabitants and with a county seat with more

426 than seventeen thousand but fewer than twenty-  
427 one thousand inhabitants;

428 (c) Any county with more than one hundred  
429 thousand but fewer than one hundred twenty  
430 thousand inhabitants and with a county seat with  
431 more than twelve thousand but fewer than  
432 fourteen thousand inhabitants;

433 (d) Any county with more than fourteen  
434 thousand but fewer than fifteen thousand seven  
435 hundred inhabitants and with a county seat with  
436 more than two thousand but fewer than three  
437 thousand inhabitants;

438 (e) Any county with more than twelve  
439 thousand five hundred but fewer than fourteen  
440 thousand inhabitants and with a county seat with  
441 more than one thousand but fewer than two  
442 thousand inhabitants;

443 (f) Any county with more than thirty-five  
444 thousand but fewer than forty thousand  
445 inhabitants and with a county seat with more  
446 than eight thousand but fewer than ten thousand  
447 inhabitants;

448 (g) Any county with more than two hundred  
449 thousand but fewer than two hundred thirty  
450 thousand inhabitants;

451 (h) Any county with more than eleven  
452 thousand but fewer than twelve thousand five  
453 hundred inhabitants and with a county seat with  
454 more than two thousand eight hundred fifty but  
455 fewer than four thousand inhabitants;

456 (i) Any county with more than thirty-five  
457 thousand but fewer than forty thousand  
458 inhabitants and with a county seat with more  
459 than ten thousand but fewer than fourteen  
460 thousand inhabitants;

461 (j) Any county with more than eight  
462 thousand but fewer than eight thousand nine  
463 hundred inhabitants and with a county seat with  
464 more than seven hundred thirty but fewer than  
465 eight hundred inhabitants;

466 (k) Any county with more than seven  
467 thousand but fewer than eight thousand  
468 inhabitants and with a county seat with more

469 than four hundred eighty but fewer than one  
470 thousand inhabitants;

471 (l) Any county with more than thirty  
472 thousand but fewer than thirty-five thousand  
473 inhabitants and with a county seat with more  
474 than two hundred but fewer than nine hundred  
475 inhabitants;

476 (m) Any county with more than fifty  
477 thousand but fewer than sixty thousand  
478 inhabitants and with a county seat with more  
479 than one thousand but fewer than four thousand  
480 inhabitants;

481 (n) Any county with more than twenty-two  
482 thousand but fewer than twenty-five thousand  
483 inhabitants and with a county seat with more  
484 than one thousand nine hundred but fewer than  
485 two thousand three hundred inhabitants;

486 (o) Any county with more than thirty  
487 thousand but fewer than thirty-five thousand  
488 inhabitants and with a county seat with more  
489 than two thousand but fewer than three thousand  
490 eight hundred inhabitants;

491 (p) Any county with more than eighty  
492 thousand but fewer than one hundred thousand  
493 inhabitants and with a county seat with more  
494 than twenty thousand but fewer than twenty-five  
495 thousand inhabitants;

496 (q) Any county with more than thirty-five  
497 thousand but fewer than forty thousand  
498 inhabitants and with a county seat with more  
499 than two thousand but fewer than five thousand  
500 inhabitants;

501 (r) Any county with more than twenty-two  
502 thousand but fewer than twenty-five thousand  
503 inhabitants and with a county seat with more  
504 than five hundred but fewer than nine hundred  
505 inhabitants;

506 (s) Any county with more than four hundred  
507 thousand but fewer than five hundred thousand  
508 inhabitants;

509 (t) Any county with more than eleven  
510 thousand but fewer than twelve thousand five  
511 hundred inhabitants and with a county seat with



512 more than four thousand but fewer than five  
513 thousand inhabitants;

514 (u) Any county with more than seven  
515 thousand but fewer than eight thousand  
516 inhabitants and with a county seat with more  
517 than one thousand but fewer than two thousand  
518 inhabitants;

519 (v) Any county with more than thirty-five  
520 thousand but fewer than forty thousand  
521 inhabitants and with a county seat with more  
522 than five thousand but fewer than eight thousand  
523 inhabitants.

524 2. By no later than the municipal election  
525 in April 2026, a county shall place on the  
526 ballot a question of whether to grant a property  
527 tax credit pursuant to this section to eligible  
528 taxpayers residing in such county in an amount  
529 equal to the taxpayer's eligible credit amount.  
530 If a majority of the votes cast on the proposal  
531 by the qualified voters voting thereon are in  
532 favor of the proposal, then the credit shall be  
533 in effect and the county shall grant such  
534 property tax credit to eligible taxpayers  
535 residing in such county in an amount equal to  
536 the taxpayer's eligible credit amount.

537 3. (1) A county granting a credit  
538 pursuant to this section shall apply such credit  
539 when calculating the eligible taxpayer's  
540 property tax liability for the tax year. The  
541 amount of the credit shall be noted on the  
542 statement of tax due sent to the eligible  
543 taxpayer by the county collector. The county  
544 governing body may adopt reasonable procedures  
545 in order to carry out the purposes and intent of  
546 this section, provided that the county shall not  
547 adopt any procedure that limits the definition  
548 or scope of eligible credit amount or eligible  
549 taxpayer as defined in this section.

550 (2) If an eligible taxpayer makes new  
551 construction and improvements to such eligible  
552 taxpayer's homestead, the real property tax  
553 liability for the taxpayer's initial credit year  
554 shall be increased to reflect the real property

555 tax liability attributable to such new  
556 construction and improvements.

557 (3) If an eligible taxpayer's homestead is  
558 annexed into a taxing jurisdiction to which such  
559 eligible taxpayer did not owe real property tax  
560 in the eligible taxpayer's initial credit year,  
561 then the real property tax liability for the  
562 taxpayer's initial credit year shall be  
563 increased to reflect the real property tax  
564 liability owed to the annexing taxing  
565 jurisdiction.

566 4. For the purposes of calculating  
567 property tax levies pursuant to section 137.073,  
568 the total amount of credits authorized by a  
569 county pursuant to this section shall be  
570 considered tax revenue, as such term is defined  
571 in section 137.073, actually received.

572 5. A county granting a tax credit pursuant  
573 to this section shall notify each political  
574 subdivision within such county of the total  
575 credit amount applicable to such political  
576 subdivision by no later than November thirtieth  
577 of each year.

578 6. No taxpayer shall be authorized to  
579 claim a property tax credit pursuant to this  
580 section and section 137.1050 for the same  
581 homestead.]

✓