

# SENATE JOINT RESOLUTION NO. 90

## 103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR BROWN (26).

5384S.01I

KRISTINA MARTIN, Secretary

## JOINT RESOLUTION

Submitting to the qualified voters of Missouri, an amendment repealing section 14 of article X of the Constitution of Missouri, and adopting one new section in lieu thereof relating to the state tax commission.

*Be it resolved by the Senate, the House of Representatives concurring therein:*

That at the next general election to be held in the  
2 state of Missouri, on Tuesday next following the first Monday  
3 in November, 2026, or at a special election to be called by  
4 the governor for that purpose, there is hereby submitted to  
5 the qualified voters of this state, for adoption or  
6 rejection, the following amendment to article X of the  
7 Constitution of the state of Missouri:

Section A. Section 14, article X, Constitution of  
2 Missouri, is repealed and one new section adopted in lieu  
3 thereof, to be known as section 14, to read as follows:

Section 14. **1.** The general assembly shall establish a  
2 commission, to be appointed by the governor by and with the  
3 advice and consent of the senate, to equalize assessments as  
4 between counties and, under such rules as may be prescribed  
5 by law, to hear appeals from local boards in individual  
6 cases and, upon such appeal, to correct any assessment which  
7 is shown to be unlawful, unfair, arbitrary or capricious.  
8 Such commission shall perform all other duties prescribed by  
9 law.

10 **2. (1) Notwithstanding the provisions of subsection 1**  
11 **of this section to the contrary, the commission shall not**  
12 **have the power to require a county to enter into any**

13 agreement or memorandum of understanding for the purpose of  
14 increasing or decreasing the assessed valuation of an entire  
15 class or subclass of property, or of any portion thereof,  
16 other than through an appeal of a decision made by a local  
17 board of equalization, and any reimbursements made to a  
18 county by the state for the purposes of assessing property  
19 shall not be made contingent on entering into any such  
20 agreement or memorandum of understanding.

21 (2) The commission shall not utilize the standards  
22 promulgated by the International Association of Assessing  
23 Officers (IAAO) or any other international or domestic  
24 organization to carry out any powers or duties prescribed in  
25 this constitution or by general law.

26 (3) Notwithstanding the provisions of section 4(b) of  
27 this article to the contrary, the assessed value of a class  
28 or subclass of real or personal property shall not be lower  
29 than seventy percent nor more than one hundred percent of  
30 the true value in money for such class or subclass, as  
31 determined by studies conducted by the commission.

32 (4) There is hereby created within the commission  
33 established by this section the "Office of the State  
34 Ombudsman for Property Assessment and Taxation" for the  
35 purpose of helping to assure the fairness, accountability,  
36 and transparency of the property tax process, and the  
37 general assembly shall annually provide for a sufficient  
38 appropriation to ensure taxpayers receive the assistance  
39 needed to comply with and navigate such process. The  
40 general assembly may provide for additional duties and  
41 authorities of the office by general law.

✓