

SENATE SUBSTITUTE  
FOR  
SENATE COMMITTEE SUBSTITUTE  
FOR  
SENATE BILLS NOS. 1410 & 853  
AN ACT

To repeal sections 137.073, 137.079, 137.115, 137.180, 137.355, 137.490, 139.053, 140.010, and 164.151, RSMo, and to enact in lieu thereof eleven new sections relating to property taxes, with a severability clause.

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

Section A. Sections 137.073, 137.079, 137.115, 137.180,  
2 137.355, 137.490, 139.053, 140.010, and 164.151, RSMo, are  
3 repealed and eleven new sections enacted in lieu thereof, to be  
4 known as sections 115.240, 137.067, 137.073, 137.079, 137.115,  
5 137.180, 137.355, 137.490, 139.053, 140.010, and 164.151, to  
6 read as follows:

115.240. The election authority for any political  
2 subdivision or special district shall label ballot measures  
3 relating to taxation that are submitted by such political  
4 subdivision or special district to a vote of the people  
5 numerically or alphabetically in the order in which they are  
6 submitted. No such ballot measure shall be labeled in a  
7 descriptive manner aside from its numerical or alphabetical  
8 designation. Election authorities may coordinate with each  
9 other, or with the secretary of state, to maintain a  
10 database or other record and to ensure that the same measure  
11 shared on the ballot of multiple election authorities at the  
12 same election will have the same numerical or alphabetical  
13 assignment.

137.067. Notwithstanding any other provision of law to the contrary, any ballot measure seeking approval to add, change, or modify a tax on residential real property shall express the effect of the proposed change within the ballot language in terms of the change in real dollars owed per one hundred thousand dollars of a property's market valuation.

137.073. 1. As used in this section, the following terms mean:

(1) "General reassessment", changes in value, entered in the assessor's books, of a substantial portion of the parcels of real property within a county resulting wholly or partly from reappraisal of value or other actions of the assessor or county equalization body or ordered by the state tax commission or any court;

(2) "Tax rate", "rate", or "rate of levy", singular or plural, includes the tax rate for each purpose of taxation of property a taxing authority is authorized to levy without a vote and any tax rate authorized by election, including bond interest and sinking fund;

(3) "Tax rate ceiling", a tax rate as revised by the taxing authority to comply with the provisions of this section or when a court has determined the tax rate; except that, other provisions of law to the contrary notwithstanding, a school district may levy the operating levy for school purposes required for the current year pursuant to subsection 2 of section 163.021, less all adjustments required pursuant to Article X, Section 22 of the Missouri Constitution, if such tax rate does not exceed the highest tax rate in effect subsequent to the 1980 tax year. This is the maximum tax rate that may be levied, unless a higher tax rate ceiling is approved by voters of the political subdivision as provided in this section;

27           (4) "Tax revenue", when referring to the previous  
28 year, means the actual receipts from ad valorem levies on  
29 all classes of property, including state-assessed property,  
30 in the immediately preceding fiscal year of the political  
31 subdivision, plus an allowance for taxes billed but not  
32 collected in the fiscal year and plus an additional  
33 allowance for the revenue which would have been collected  
34 from property which was annexed by such political  
35 subdivision but which was not previously used in determining  
36 tax revenue pursuant to this section. The term "tax  
37 revenue" shall not include any receipts from ad valorem  
38 levies on any property of a railroad corporation or a public  
39 utility, as these terms are defined in section 386.020,  
40 which were assessed by the assessor of a county or city in  
41 the previous year but are assessed by the state tax  
42 commission in the current year. All school districts and  
43 those counties levying sales taxes pursuant to chapter 67  
44 shall include in the calculation of tax revenue an amount  
45 equivalent to that by which they reduced property tax levies  
46 as a result of sales tax pursuant to section 67.505 and  
47 section 164.013 [or as excess home dock city or county fees  
48 as provided in subsection 4 of section 313.820] in the  
49 immediately preceding fiscal year but not including any  
50 amount calculated to adjust for prior years. For purposes  
51 of political subdivisions which were authorized to levy a  
52 tax in the prior year but which did not levy such tax or  
53 levied a reduced rate, the term "tax revenue", as used in  
54 relation to the revision of tax levies mandated by law,  
55 shall mean the revenues equal to the amount that would have  
56 been available if the voluntary rate reduction had not been  
57 made.

58           2. (1) Whenever changes in assessed valuation are  
59 entered in the assessor's books for any personal property,

60 in the aggregate, or for any subclass of real property as  
61 such subclasses are established in Section 4(b) of Article X  
62 of the Missouri Constitution and defined in section 137.016,  
63 the county clerk in all counties and the assessor of St.  
64 Louis City shall notify each political subdivision wholly or  
65 partially within the county or St. Louis City of the change  
66 in valuation of each subclass of real property,  
67 individually, and personal property, in the aggregate,  
68 exclusive of new construction and improvements. All  
69 political subdivisions shall immediately revise the  
70 applicable rates of levy for each purpose for each subclass  
71 of real property, individually, and personal property, in  
72 the aggregate, for which taxes are levied to the extent  
73 necessary to produce from all taxable property, exclusive of  
74 new construction and improvements, substantially the same  
75 amount of tax revenue as was produced in the previous year  
76 for each subclass of real property, individually, and  
77 personal property, in the aggregate, except that the rate  
78 shall not exceed the greater of the most recent voter-  
79 approved rate or the most recent voter-approved rate as  
80 adjusted under subdivision (2) of subsection 5 of this  
81 section.

82       (2) Any political subdivision that has received  
83 approval from voters for a tax increase after August 27,  
84 2008, may levy a rate to collect substantially the same  
85 amount of tax revenue as the amount of revenue that would  
86 have been derived by applying the voter-approved increased  
87 tax rate ceiling to the total assessed valuation of the  
88 political subdivision as most recently certified by the city  
89 or county clerk on or before the date of the election in  
90 which such increase is approved, increased by the percentage  
91 increase in the consumer price index, as provided by law,  
92 except that the [rate] rates of levy for each subclass of

93 real property, individually, and personal property, in the  
94 aggregate, shall not exceed the greater of the most recent  
95 voter-approved rate or the most recent voter-approved rate  
96 as adjusted under subdivision (2) of subsection 5 of this  
97 section. Such tax revenue shall not include any receipts  
98 from ad valorem levies on any real property which was  
99 assessed by the assessor of a county or city in such  
100 previous year but is assessed by the assessor of a county or  
101 city in the current year in a different subclass of real  
102 property.

103 (3) Where the taxing authority is a school district  
104 for the purposes of revising the applicable rates of levy  
105 for each subclass of real property, the tax revenues from  
106 state-assessed railroad and utility property shall be  
107 apportioned and attributed to each subclass of real property  
108 based on the percentage of the total assessed valuation of  
109 the county that each subclass of real property represents in  
110 the current [taxable] tax year.

111 (4) As provided in Section 22 of Article X of the  
112 constitution, a political subdivision may also revise each  
113 levy to allow for inflationary assessment growth occurring  
114 within the political subdivision. The inflationary growth  
115 factor for any such subclass of real property or personal  
116 property shall be limited to the actual assessment growth in  
117 such subclass or class, exclusive of new construction and  
118 improvements, and exclusive of the assessed value on any  
119 real property which was assessed by the assessor of a county  
120 or city in the current year in a different subclass of real  
121 property, but not to exceed the consumer price index or five  
122 percent, whichever is lower. Should the tax revenue of a  
123 political subdivision from the various tax rates determined  
124 in this subsection be different than the tax revenue that  
125 would have been determined from a single tax rate as

126 calculated pursuant to the method of calculation in this  
127 subsection prior to January 1, 2003, then the political  
128 subdivision shall revise the tax rates of those subclasses  
129 of real property, individually, and/or personal property, in  
130 the aggregate[, in which there is a tax rate reduction,]  
131 pursuant to the provisions of this subsection. Such  
132 revision shall yield an amount equal to such difference and  
133 shall be apportioned among such subclasses of real property,  
134 individually, and/or personal property, in the aggregate,  
135 based on the relative assessed valuation of the class or  
136 subclasses of property experiencing a tax rate reduction.  
137 Such revision in the tax rates of each class or subclass  
138 shall be made by computing the percentage of current year  
139 adjusted assessed valuation of each class or subclass with a  
140 tax rate reduction to the total current year adjusted  
141 assessed valuation of the class or subclasses with a tax  
142 rate reduction, multiplying the resulting percentages by the  
143 revenue difference between the single rate calculation and  
144 the calculations pursuant to this subsection and dividing by  
145 the respective adjusted current year assessed valuation of  
146 each class or subclass to determine the adjustment to the  
147 rate to be levied upon each class or subclass of property.  
148 The adjustment computed herein shall be multiplied by one  
149 hundred, rounded to four decimals in the manner provided in  
150 this subsection, and added to the initial rate computed for  
151 each class or subclass of property. For school districts  
152 that levy separate tax rates on each subclass of real  
153 property and personal property in the aggregate, if voters  
154 approved a ballot before January 1, 2011, that presented  
155 separate stated tax rates to be applied to the different  
156 subclasses of real property and personal property in the  
157 aggregate, or increases the separate rates that may be  
158 levied on the different subclasses of real property and

159 personal property in the aggregate by different amounts, the  
160 tax rate that shall be used for the single tax rate  
161 calculation shall be a blended rate, calculated in the  
162 manner provided under subdivision (1) of subsection 6 of  
163 this section.

164 (5) Notwithstanding any provision of this subsection  
165 to the contrary, no revision to the rate of levy for  
166 personal property shall cause such levy to increase over the  
167 levy for personal property from the prior year.

168 3. (1) Where the taxing authority is a school  
169 district, it shall be required to revise the rates of levy  
170 to the extent necessary to produce from all taxable  
171 property, including state-assessed railroad and utility  
172 property, which shall be separately estimated in addition to  
173 other data required in complying with section 164.011,  
174 substantially the amount of tax revenue permitted in this  
175 section. In the year following tax rate reduction, the tax  
176 rate ceiling may be adjusted to offset such district's  
177 reduction in the apportionment of state school moneys due to  
178 its reduced tax rate. However, in the event any school  
179 district, in calculating a tax rate ceiling pursuant to this  
180 section, requiring the estimating of effects of state-  
181 assessed railroad and utility valuation or loss of state  
182 aid, discovers that the estimates used result in receipt of  
183 excess revenues, which would have required a lower rate if  
184 the actual information had been known, the school district  
185 shall reduce the tax rate ceiling in the following year to  
186 compensate for the excess receipts, and the recalculated  
187 rate shall become the tax rate ceiling for purposes of this  
188 section.

189 (2) For any political subdivision which experiences a  
190 reduction in the amount of assessed valuation relating to a  
191 prior year, due to decisions of the state tax commission or

192 a court pursuant to sections 138.430 to 138.433, or due to  
193 clerical errors or corrections in the calculation or  
194 recordation of any assessed valuation:

195 (a) Such political subdivision may revise the tax rate  
196 ceiling for each purpose it levies taxes to compensate for  
197 the reduction in assessed value occurring after the  
198 political subdivision calculated the tax rate ceiling for  
199 the particular subclass of real property or for personal  
200 property, in the aggregate, in a prior year. Such revision  
201 by the political subdivision shall be made at the time of  
202 the next calculation of the tax rate for the particular  
203 subclass of real property or for personal property, in the  
204 aggregate, after the reduction in assessed valuation has  
205 been determined and shall be calculated in a manner that  
206 results in the revised tax rate ceiling being the same as it  
207 would have been had the corrected or finalized assessment  
208 been available at the time of the prior calculation;

209 (b) In addition, for up to three years following the  
210 determination of the reduction in assessed valuation as a  
211 result of circumstances defined in this subdivision, such  
212 political subdivision may levy a tax rate for each purpose  
213 it levies taxes above the revised tax rate ceiling provided  
214 in paragraph (a) of this subdivision to recoup any revenues  
215 it was entitled to receive had the corrected or finalized  
216 assessment been available at the time of the prior  
217 calculation.

218 4. (1) In order to implement the provisions of this  
219 section and Section 22 of Article X of the Constitution of  
220 Missouri, the term improvements shall apply to both real and  
221 personal property. In order to determine the value of new  
222 construction and improvements, each county assessor shall  
223 maintain a record of real property valuations in such a  
224 manner as to identify each year the increase in valuation

225 for each political subdivision in the county as a result of  
226 new construction and improvements. The value of new  
227 construction and improvements shall include the additional  
228 assessed value of all improvements or additions to real  
229 property which were begun after and were not part of the  
230 prior year's assessment, except that the additional assessed  
231 value of all improvements or additions to real property  
232 which had been totally or partially exempt from ad valorem  
233 taxes pursuant to sections 99.800 to 99.865, sections  
234 135.200 to 135.255, and section 353.110 shall be included in  
235 the value of new construction and improvements when the  
236 property becomes totally or partially subject to assessment  
237 and payment of all ad valorem taxes. The aggregate increase  
238 in valuation of personal property for the current year over  
239 that of the previous year is the equivalent of the new  
240 construction and improvements factor for personal property.  
241 Notwithstanding any opt-out implemented pursuant to  
242 subsection 14 of section 137.115, the assessor shall certify  
243 the amount of new construction and improvements and the  
244 amount of assessed value on any real property which was  
245 assessed by the assessor of a county or city in such  
246 previous year but is assessed by the assessor of a county or  
247 city in the current year in a different subclass of real  
248 property separately for each of the three subclasses of real  
249 property for each political subdivision to the county clerk  
250 in order that political subdivisions shall have this  
251 information for the purpose of calculating tax rates  
252 pursuant to this section and Section 22, Article X,  
253 Constitution of Missouri. In addition, the state tax  
254 commission shall certify each year to each county clerk the  
255 increase in the general price level as measured by the  
256 Consumer Price Index for All Urban Consumers for the United  
257 States, or its successor publications, as defined and

258 officially reported by the United States Department of  
259 Labor, or its successor agency. The state tax commission  
260 shall certify the increase in such index on the latest  
261 twelve-month basis available on February first of each year  
262 over the immediately preceding prior twelve-month period in  
263 order that political subdivisions shall have this  
264 information available in setting their tax rates according  
265 to law and Section 22 of Article X of the Constitution of  
266 Missouri. For purposes of implementing the provisions of  
267 this section and Section 22 of Article X of the Missouri  
268 Constitution, the term "property" means all taxable  
269 property, including state-assessed property.

270 (2) Each political subdivision required to revise  
271 rates of levy pursuant to this section or Section 22 of  
272 Article X of the Constitution of Missouri shall calculate  
273 each tax rate it is authorized to levy and, in establishing  
274 each tax rate, shall consider each provision for tax rate  
275 revision provided in this section and Section 22 of Article  
276 X of the Constitution of Missouri, separately and without  
277 regard to annual tax rate reductions provided in section  
278 67.505 and section 164.013. Each political subdivision  
279 shall set each tax rate it is authorized to levy using the  
280 calculation that produces the lowest tax rate ceiling. It  
281 is further the intent of the general assembly, pursuant to  
282 the authority of Section 10(c) of Article X of the  
283 Constitution of Missouri, that the provisions of such  
284 section be applicable to tax rate revisions mandated  
285 pursuant to Section 22 of Article X of the Constitution of  
286 Missouri as to reestablishing tax rates as revised in  
287 subsequent years, enforcement provisions, and other  
288 provisions not in conflict with Section 22 of Article X of  
289 the Constitution of Missouri. Annual tax rate reductions  
290 provided in section 67.505 and section 164.013 shall be

291 applied to the tax rate as established pursuant to this  
292 section and Section 22 of Article X of the Constitution of  
293 Missouri, unless otherwise provided by law.

294 5. (1) In all political subdivisions, the tax rate  
295 ceiling established pursuant to this section shall not be  
296 increased unless approved by a vote of the people. Approval  
297 of the higher tax rate shall be by at least a majority of  
298 votes cast. When a proposed higher tax rate requires  
299 approval by more than a simple majority pursuant to any  
300 provision of law or the constitution, the tax rate increase  
301 must receive approval by at least the majority required.

302 (2) When voters approve an increase in the tax rate,  
303 the amount of the increase shall be added to the tax rate  
304 ceiling as calculated pursuant to this section to the extent  
305 the total rate does not exceed any maximum rate prescribed  
306 by law. If a ballot question presents a stated tax rate for  
307 approval rather than describing the amount of increase in  
308 the question, the stated tax rate approved shall be adjusted  
309 as provided in this section and, so adjusted, shall be the  
310 current tax rate ceiling. The increased tax rate ceiling as  
311 approved shall be adjusted such that when applied to the  
312 current total assessed valuation of the political  
313 subdivision, excluding new construction and improvements  
314 since the date of the election approving such increase, the  
315 revenue derived from the adjusted tax rate ceiling is equal  
316 to the sum of: the amount of revenue which would have been  
317 derived by applying the voter-approved increased tax rate  
318 ceiling to total assessed valuation of the political  
319 subdivision, as most recently certified by the city or  
320 county clerk on or before the date of the election in which  
321 such increase is approved, increased by the percentage  
322 increase in the consumer price index, as provided by law.  
323 Such adjusted tax rate ceiling may be applied to the total

324 assessed valuation of the political subdivision at the  
325 setting of the next tax rate. If a ballot question presents  
326 a phased-in tax rate increase, upon voter approval, each tax  
327 rate increase shall be adjusted in the manner prescribed in  
328 this section to yield the sum of: the amount of revenue  
329 that would be derived by applying such voter-approved  
330 increased rate to the total assessed valuation, as most  
331 recently certified by the city or county clerk on or before  
332 the date of the election in which such increase was  
333 approved, increased by the percentage increase in the  
334 consumer price index, as provided by law, from the date of  
335 the election to the time of such increase and, so adjusted,  
336 shall be the current tax rate ceiling.

337       (3) The provisions of subdivision (2) of this  
338 subsection notwithstanding, if, prior to the expiration of a  
339 temporary levy increase, voters approve a subsequent levy  
340 increase, the new tax rate ceiling shall remain in effect  
341 only until such time as the temporary levy expires under the  
342 terms originally approved by a vote of the people, at which  
343 time the tax rate ceiling shall be decreased by the amount  
344 of the temporary levy increase. If, prior to the expiration  
345 of a temporary levy increase, voters of a political  
346 subdivision are asked to approve an additional, permanent  
347 increase to the political subdivision's tax rate ceiling,  
348 voters shall be submitted ballot language that clearly  
349 indicates that if the permanent levy increase is approved,  
350 the temporary levy shall be made permanent.

351       (4) The governing body of any political subdivision  
352 may levy a tax rate lower than its tax rate ceiling and may,  
353 in a nonreassessment year, increase that lowered tax rate to  
354 a level not exceeding the tax rate ceiling without voter  
355 approval in the manner provided under subdivision [(4)] (5)  
356 of this subsection. Nothing in this section shall be

357 construed as prohibiting a political subdivision from  
358 voluntarily levying a tax rate lower than that which is  
359 required under the provisions of this section or from  
360 seeking voter approval of a reduction to such political  
361 subdivision's tax rate ceiling.

362 ~~[(4)]~~ (5) In a year of general reassessment, a  
363 governing body whose tax rate is lower than its tax rate  
364 ceiling shall revise its tax rate pursuant to the provisions  
365 of subsection 4 of this section as if its tax rate was at  
366 the tax rate ceiling. In a year following general  
367 reassessment, if such governing body intends to increase its  
368 tax rate, the governing body shall conduct a public hearing,  
369 and in a public meeting it shall adopt an ordinance,  
370 resolution, or policy statement justifying its action prior  
371 to setting and certifying its tax rate. The provisions of  
372 this subdivision shall not apply to any political  
373 subdivision which levies a tax rate lower than its tax rate  
374 ceiling solely due to a reduction required by law resulting  
375 from sales tax collections. The provisions of this  
376 subdivision shall not apply to any political subdivision  
377 which has received voter approval for an increase to its tax  
378 rate ceiling subsequent to setting its most recent tax rate.

379 (6) (a) As used in this subdivision, the following  
380 terms mean:

381 a. "Current tax rate ceiling", the tax rate ceiling in  
382 effect before the voters approve a higher tax rate;

383 b. "Increased tax rate ceiling", the new tax rate  
384 ceiling in effect after the voters approve a higher tax rate.

385 (b) Notwithstanding any other provision of law to the  
386 contrary, when the required majority of voters in a  
387 political subdivision passes an increase in the political  
388 subdivision's tax rate, the political subdivision shall use  
389 the current tax rate ceiling and the increase approved by

390 the voters in establishing the rates of levy for the tax  
391 year immediately following the election.

392 (c) If the assessed valuation of real property in such  
393 political subdivision is reduced in such tax year  
394 immediately following the election, such political  
395 subdivision may raise its rates of levy so that the revenue  
396 received from its local real property tax rates equals the  
397 amount the political subdivision would have received from  
398 the increased rates of levy had there been no reduction in  
399 the assessed valuation of real property in the political  
400 subdivision.

401 6. (1) For the purposes of calculating state aid for  
402 public schools pursuant to section 163.031, each taxing  
403 authority which is a school district shall determine its  
404 proposed tax rate as a blended rate of the classes or  
405 subclasses of property. Such blended rate shall be  
406 calculated by first determining the total tax revenue of the  
407 property within the jurisdiction of the taxing authority,  
408 which amount shall be equal to the sum of the products of  
409 multiplying the assessed valuation of each class and  
410 subclass of property by the corresponding tax rate for such  
411 class or subclass, then dividing the total tax revenue by  
412 the total assessed valuation of the same jurisdiction, and  
413 then multiplying the resulting quotient by a factor of one  
414 hundred. Where the taxing authority is a school district,  
415 such blended rate shall also be used by such school district  
416 for calculating revenue from state-assessed railroad and  
417 utility property as defined in chapter 151 and for  
418 apportioning the tax rate by purpose.

419 (2) Each taxing authority proposing to levy a tax rate  
420 in any year shall notify the clerk of the county commission  
421 in the county or counties where the tax rate applies of its  
422 tax rate ceiling and its proposed tax rate. Each taxing

423 authority shall express its proposed tax rate in a fraction  
424 equal to the nearest one-tenth of a cent, unless its  
425 proposed tax rate is in excess of one dollar, then one/one-  
426 hundredth of a cent. If a taxing authority shall round to  
427 one/one-hundredth of a cent, it shall round up a fraction  
428 greater than or equal to five/one-thousandth of one cent to  
429 the next higher one/one-hundredth of a cent; if a taxing  
430 authority shall round to one-tenth of a cent, it shall round  
431 up a fraction greater than or equal to five/one-hundredths  
432 of a cent to the next higher one-tenth of a cent. Any  
433 taxing authority levying a property tax rate shall provide  
434 data, in such form as shall be prescribed by the state  
435 auditor by rule, substantiating such tax rate complies with  
436 Missouri law. All forms for the calculation of rates  
437 pursuant to this section shall be promulgated as a rule and  
438 shall not be incorporated by reference. The state auditor  
439 shall promulgate rules for any and all forms for the  
440 calculation of rates pursuant to this section which do not  
441 currently exist in rule form or that have been incorporated  
442 by reference. In addition, each taxing authority proposing  
443 to levy a tax rate for debt service shall provide data, in  
444 such form as shall be prescribed by the state auditor by  
445 rule, substantiating the tax rate for debt service complies  
446 with Missouri law. A tax rate proposed for annual debt  
447 service requirements will be prima facie valid if, after  
448 making the payment for which the tax was levied, bonds  
449 remain outstanding and the debt fund reserves do not exceed  
450 the following year's payments. The county clerk shall keep  
451 on file and available for public inspection all such  
452 information for a period of three years. The clerk shall,  
453 within three days of receipt, forward a copy of the notice  
454 of a taxing authority's tax rate ceiling and proposed tax  
455 rate and any substantiating data to the state auditor. The

456 state auditor shall, within fifteen days of the date of  
457 receipt, examine such information and return to the county  
458 clerk his or her findings as to compliance of the tax rate  
459 ceiling with this section and as to compliance of any  
460 proposed tax rate for debt service with Missouri law. If  
461 the state auditor believes that a taxing authority's  
462 proposed tax rate does not comply with Missouri law, then  
463 the state auditor's findings shall include a recalculated  
464 tax rate, and the state auditor may request a taxing  
465 authority to submit documentation supporting such taxing  
466 authority's proposed tax rate. The county clerk shall  
467 immediately forward a copy of the auditor's findings to the  
468 taxing authority and shall file a copy of the findings with  
469 the information received from the taxing authority. The  
470 taxing authority shall have fifteen days from the date of  
471 receipt from the county clerk of the state auditor's  
472 findings and any request for supporting documentation to  
473 accept or reject in writing the rate change certified by the  
474 state auditor and to submit all requested information to the  
475 state auditor. A copy of the taxing authority's acceptance  
476 or rejection and any information submitted to the state  
477 auditor shall also be mailed to the county clerk. If a  
478 taxing authority rejects a rate change certified by the  
479 state auditor and the state auditor does not receive  
480 supporting information which justifies the taxing  
481 authority's original or any subsequent proposed tax rate,  
482 then the state auditor shall refer the perceived violations  
483 of such taxing authority to the attorney general's office  
484 and the attorney general is authorized to obtain injunctive  
485 relief to prevent the taxing authority from levying a  
486 violative tax rate.

487 (3) In addition to any reporting requirements provided  
488 in subdivision (2) of this subsection, for any taxing

489 authority imposing a tax rate for debt service, in any year  
490 in which such taxing authority is required to reduce its  
491 rates of levy pursuant to this section or Section 22 of  
492 Article X of the Constitution of Missouri, the taxing  
493 authority shall separately report to the state auditor, on a  
494 form to be provided by the auditor, any increase in the rate  
495 of levy for debt service made during that same year. The  
496 state auditor shall provide such data aggregated by taxing  
497 authority in an easily accessible format on the state  
498 auditor's website, and the state auditor may perform an  
499 audit on any such taxing authority to ensure compliance with  
500 the provisions of this section and Article X of the  
501 Constitution of Missouri.

502       (4) In the event that the taxing authority incorrectly  
503 completes the forms created and promulgated under  
504 subdivision (2) of this subsection, or makes a clerical  
505 error, the taxing authority may submit amended forms with an  
506 explanation for the needed changes. If such amended forms  
507 are filed under regulations prescribed by the state auditor,  
508 the state auditor shall take into consideration such amended  
509 forms for the purposes of this subsection.

510       7. No tax rate shall be extended on the tax rolls by  
511 the county clerk unless the political subdivision has  
512 complied with the foregoing provisions of this section.

513       8. Whenever a taxpayer has cause to believe that a  
514 taxing authority has not complied with the provisions of  
515 this section, the taxpayer may make a formal complaint with  
516 the prosecuting attorney of the county. Where the  
517 prosecuting attorney fails to bring an action within ten  
518 days of the filing of the complaint, the taxpayer may bring  
519 a civil action pursuant to this section and institute an  
520 action as representative of a class of all taxpayers within  
521 a taxing authority if the class is so numerous that joinder

522 of all members is impracticable, if there are questions of  
523 law or fact common to the class, if the claims or defenses  
524 of the representative parties are typical of the claims or  
525 defenses of the class, and if the representative parties  
526 will fairly and adequately protect the interests of the  
527 class. In any class action maintained pursuant to this  
528 section, the court may direct to the members of the class a  
529 notice to be published at least once each week for four  
530 consecutive weeks in a newspaper of general circulation  
531 published in the county where the civil action is commenced  
532 and in other counties within the jurisdiction of a taxing  
533 authority. The notice shall advise each member that the  
534 court will exclude him or her from the class if he or she so  
535 requests by a specified date, that the judgment, whether  
536 favorable or not, will include all members who do not  
537 request exclusion, and that any member who does not request  
538 exclusion may, if he or she desires, enter an appearance.  
539 In any class action brought pursuant to this section, the  
540 court, in addition to the relief requested, shall assess  
541 against the taxing authority found to be in violation of  
542 this section the reasonable costs of bringing the action,  
543 including reasonable attorney's fees, provided no attorney's  
544 fees shall be awarded any attorney or association of  
545 attorneys who receive public funds from any source for their  
546 services. Any action brought pursuant to this section shall  
547 be set for hearing as soon as practicable after the cause is  
548 at issue.

549 9. If in any action, including a class action, the  
550 court issues an order requiring a taxing authority to revise  
551 the tax rates as provided in this section or enjoins a  
552 taxing authority from the collection of a tax because of its  
553 failure to revise the rate of levy as provided in this  
554 section, any taxpayer paying his or her taxes when an

555 improper rate is applied has erroneously paid his or her  
556 taxes in part, whether or not the taxes are paid under  
557 protest as provided in section 139.031 or otherwise  
558 contested. The part of the taxes paid erroneously is the  
559 difference in the amount produced by the original levy and  
560 the amount produced by the revised levy. The township or  
561 county collector of taxes or the collector of taxes in any  
562 city shall refund the amount of the tax erroneously paid.  
563 The taxing authority refusing to revise the rate of levy as  
564 provided in this section shall make available to the  
565 collector all funds necessary to make refunds pursuant to  
566 this subsection. No taxpayer shall receive any interest on  
567 any money erroneously paid by him or her pursuant to this  
568 subsection. Effective in the 1994 tax year, nothing in this  
569 section shall be construed to require a taxing authority to  
570 refund any tax erroneously paid prior to or during the third  
571 tax year preceding the current tax year.

572 10. Any rule or portion of a rule, as that term is  
573 defined in section 536.010, that is created under the  
574 authority delegated in this section shall become effective  
575 only if it complies with and is subject to all of the  
576 provisions of chapter 536 and, if applicable, section  
577 536.028. This section and chapter 536 are nonseverable and  
578 if any of the powers vested with the general assembly  
579 pursuant to chapter 536 to review, to delay the effective  
580 date, or to disapprove and annul a rule are subsequently  
581 held unconstitutional, then the grant of rulemaking  
582 authority and any rule proposed or adopted after August 28,  
583 2004, shall be invalid and void.

137.079. Prior to setting its [rate or] rates as  
2 required by section 137.073, each taxing authority shall  
3 exclude from its total assessed valuation seventy-two  
4 percent of the total amount of assessed value of business

5 personal property that is the subject of an appeal at the  
6 state tax commission or in a court of competent jurisdiction  
7 in this state. This exclusion shall only apply to the  
8 portion of the assessed value of business personal property  
9 that is disputed in the appeal, and shall not exclude any  
10 portion of the same property that is not disputed. [If the  
11 taxing authority uses a multirate approach] For the purpose  
12 of setting rates as provided in section 137.073, this  
13 exclusion shall be made from the personal property class.  
14 The state tax commission shall provide each taxing authority  
15 with the total assessed value of business personal property  
16 within the jurisdiction of such taxing authority for which  
17 an appeal is pending no later than August twentieth of each  
18 year. Whenever any appeal is resolved, whether by final  
19 adjudication or settlement, and the result of the appeal  
20 causes money to be paid to the taxing authority, the taxing  
21 authority shall not be required to make an additional  
22 adjustment to its rate or rates due to such payment once the  
23 deadline for setting its rates, as provided by this chapter,  
24 has passed in a [taxable] tax year, but shall adjust its  
25 rate or rates due to such payment in the next rate setting  
26 cycle to offset the payment in the next [taxable] tax year.  
27 For the purposes of this section, the term "business  
28 personal property" means tangible personal property which is  
29 used in a trade or business or used for production of income  
30 and which has a determinable life of longer than one year  
31 except that supplies used by a business shall also be  
32 considered business personal property, but shall not include  
33 livestock, farm machinery, property subject to the motor  
34 vehicle registration provisions of chapter 301, property  
35 subject to the tables provided in section 137.078, the  
36 property of rural electric cooperatives under chapter 394,  
37 or property assessed by the state tax commission under

38 chapters 151, 153, and 155, section 137.022, and sections  
39 137.1000 to 137.1030.

137.115. 1. (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.

7 (2) Except as otherwise provided in subsection 3 of  
8 this section and section 137.078, the assessor shall  
9 annually assess all personal property at thirty-three and  
10 one-third percent of its true value in money as of January  
11 first of each calendar year.

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

32 determined as of January first of each odd-numbered year and  
33 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. The  
38 assessor may call at the office, place of doing business, or  
39 residence of each person required by this chapter to list  
40 property, and require the person to make a correct statement  
41 of all taxable tangible personal property owned by the  
42 person or under his or her care, charge or management,  
43 taxable in the county.

44 (4) 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.

67 (5) In the event a valuation of subclass (1) real  
68 property or subclass (3) real property within any county  
69 with a charter form of government, or within a city not  
70 within a county, is made by a computer, computer-assisted  
71 method or a computer program, the burden of proof, supported  
72 by clear, convincing and cogent evidence to sustain such  
73 valuation, shall be on the assessor at any hearing or  
74 appeal. In any such county, unless the assessor proves  
75 otherwise, there shall be a presumption that the assessment  
76 was made by a computer, computer-assisted method or a  
77 computer program. Such evidence shall include, but shall  
78 not be limited to, the following, to the extent available:

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

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

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

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

96           2. Assessors in each county of this state and the City  
97 of St. Louis may send personal property assessment forms  
98 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  
131 prepared for that purpose. The statement, after being  
132 filled out, shall be signed and either affirmed or sworn to  
133 as provided in section 137.155. The list shall then be  
134 delivered to the assessor.

135           5. (1) All subclasses of real property, as such  
136 subclasses are established in Section 4(b) of Article X of  
137 the Missouri Constitution and defined in section 137.016,  
138 shall be assessed at the following percentages of true value:

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

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

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

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

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

162 attempting to attach the manufactured home for payment of  
163 taxes owed by the manufactured home owner, the county  
164 collector may request the county commission to have the  
165 manufactured home removed from the tax books, and such  
166 request shall be granted within thirty days after the  
167 request is made; however, the removal from the tax books  
168 does not remove the tax lien on the manufactured home if it  
169 is later identified or found. For purposes of this section,  
170 a manufactured home located in a manufactured home rental  
171 park, rental community or on real estate not owned by the  
172 manufactured home owner shall be considered personal  
173 property. For purposes of this section, a manufactured home  
174 located on real estate owned by the manufactured home owner  
175 may be considered real property.

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

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

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

195 Edmunds, or other similar publication as the recommended  
196 guide of information for determining the true value of motor  
197 vehicles described in such publication. The state tax  
198 commission shall [select and make available to all assessors  
199 which publication shall be used] , with the assistance of  
200 the Missouri State Assessors' Association, develop the bid  
201 specifications to select and secure such publication. The  
202 state tax commission shall secure an annual appropriation  
203 from the general assembly for the publication, and the state  
204 tax commission or the state of Missouri shall be the  
205 registered user of the publication with rights to allow all  
206 assessors access to the publication and to an online site.  
207 The assessor of each county and each city not within a  
208 county shall use the trade-in value published in the current  
209 October issue of the publication selected by the state tax  
210 commission. The assessor shall not use a value that is  
211 greater than the average trade-in value in determining the  
212 true value of the motor vehicle without performing a  
213 physical inspection of the motor vehicle. For vehicles two  
214 years old or newer from a vehicle's model year, the assessor  
215 may use a value other than average without performing a  
216 physical inspection of the motor vehicle. In the absence of  
217 a listing for a particular motor vehicle in such  
218 publication, the assessor shall use such information or  
219 publications that, in the assessor's judgment, will fairly  
220 estimate the true value in money of the motor vehicle. For  
221 motor vehicles with a true value of less than fifty thousand  
222 dollars as of January 1, 2025, the assessor shall not assess  
223 such motor vehicle for an amount greater than such motor  
224 vehicle was assessed in the previous year, provided that  
225 such motor vehicle was properly assessed in the previous  
226 year.

227           10. (1) Before the assessor may increase the assessed  
228 valuation of any parcel of subclass (1) real property by  
229 more than fifteen percent since the last assessment,  
230 excluding increases due to new construction or improvements,  
231 the assessor shall conduct a physical inspection of such  
232 property.

233           (2) The property owner of any parcel of subclass (3)  
234 real property may request the assessor to conduct a physical  
235 inspection of such property if the assessed valuation of  
236 such property has increased by more than fifteen percent  
237 since the last assessment, excluding increases due to new  
238 construction or improvements. Such physical inspection  
239 shall comply with the provisions of subsection 12 of this  
240 section.

241           11. If a physical inspection is required[, ] pursuant  
242 to subdivision (1) of subsection 10 of this section, the  
243 assessor shall notify the property owner of that fact in  
244 writing and shall provide the owner clear written notice of  
245 the owner's rights relating to the physical inspection. If  
246 a physical inspection is required, the property owner may  
247 request that an interior inspection be performed during the  
248 physical inspection. The owner shall have no less than  
249 thirty days to notify the assessor of a request for an  
250 interior physical inspection.

251           12. A physical inspection[, as required by subsection  
252 10 of this section,] conducted pursuant to subsection 10 of  
253 this section shall include, but not be limited to, an on-  
254 site personal observation and review of all exterior  
255 portions of the land and any buildings and improvements to  
256 which the inspector has or may reasonably and lawfully gain  
257 external access, and shall include an observation and review  
258 of the interior of any buildings or improvements on the  
259 property upon the timely request of the owner pursuant to

260 subsection 11 of this section. Mere observation of the  
261 property via a drive-by inspection or the like shall not be  
262 considered sufficient to constitute a physical inspection as  
263 required by this section.

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

274 14. Any county or city not within a county in this  
275 state may, by an affirmative vote of the governing body of  
276 such county, opt out of the provisions of this section and  
277 sections 137.073, 138.060, and 138.100 as enacted by house  
278 bill no. 1150 of the ninety-first general assembly, second  
279 regular session and section 137.073 as modified by house  
280 committee substitute for senate substitute for senate  
281 committee substitute for senate bill no. 960, ninety-second  
282 general assembly, second regular session, for the next year  
283 of the general reassessment, prior to January first of any  
284 year. No county or city not within a county shall exercise  
285 this opt-out provision after implementing the provisions of  
286 this section and sections 137.073, 138.060, and 138.100 as  
287 enacted by house bill no. 1150 of the ninety-first general  
288 assembly, second regular session and section 137.073 as  
289 modified by house committee substitute for senate substitute  
290 for senate committee substitute for senate bill no. 960,  
291 ninety-second general assembly, second regular session, in a  
292 year of general reassessment. For the purposes of applying

293 the provisions of this subsection, a political subdivision  
294 contained within two or more counties where at least one of  
295 such counties has opted out and at least one of such  
296 counties has not opted out shall calculate a single tax rate  
297 as in effect prior to the enactment of house bill no. 1150  
298 of the ninety-first general assembly, second regular  
299 session. A governing body of a city not within a county or  
300 a county that has opted out under the provisions of this  
301 subsection may choose to implement the provisions of this  
302 section and sections 137.073, 138.060, and 138.100 as  
303 enacted by house bill no. 1150 of the ninety-first general  
304 assembly, second regular session, and section 137.073 as  
305 modified by house committee substitute for senate substitute  
306 for senate committee substitute for senate bill no. 960,  
307 ninety-second general assembly, second regular session, for  
308 the next year of general reassessment, by an affirmative  
309 vote of the governing body prior to December thirty-first of  
310 any year.

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

322 16. For all tax years beginning on or after January 1,  
323 2027, each county and city not within a county shall  
324 determine the assessed valuation, set and revise rates of  
325 levy, and make adjustments to current levies required under

326 Article X, Section 22 of the Constitution of Missouri for  
327 each subclass of real property, individually, and personal  
328 property, in the aggregate.

329 [16.] 17. Any portion of real property that is  
330 available as reserve for strip, surface, or coal mining for  
331 minerals for purposes of excavation for future use or sale  
332 to others that has not been bonded and permitted under  
333 chapter 444 shall be assessed based upon how the real  
334 property is currently being used. Any information provided  
335 to a county assessor, state tax commission, state agency, or  
336 political subdivision responsible for the administration of  
337 tax policies shall, in the performance of its duties, make  
338 available all books, records, and information requested,  
339 except such books, records, and information as are by law  
340 declared confidential in nature, including individually  
341 identifiable information regarding a specific taxpayer or  
342 taxpayer's mine property. For purposes of this subsection,  
343 "mine property" shall mean all real property that is in use  
344 or readily available as a reserve for strip, surface, or  
345 coal mining for minerals for purposes of excavation for  
346 current or future use or sale to others that has been bonded  
347 and permitted under chapter 444.

137.180. 1. Whenever any assessor shall increase the  
2 valuation of any real property he shall forthwith notify the  
3 record owner of such increase, either in person, or by mail  
4 directed to the last known address; every such increase in  
5 assessed valuation made by the assessor shall be subject to  
6 review by the county board of equalization whereat the  
7 landowner shall be entitled to be heard, and the notice to  
8 the landowner shall so state.

9 2. Effective January 1, 2009, for all counties with a  
10 charter form of government, other than any county adopting a  
11 charter form of government after January 1, 2008, whenever

12 any assessor shall increase the valuation of any real  
13 property, he or she shall forthwith notify the record owner  
14 on or before June [fifteenth] first of such increase and, in  
15 a year of general reassessment, the county shall notify the  
16 record owner of the projected tax liability likely to result  
17 from such an increase, either in person, or by mail directed  
18 to the last known address; every such increase in assessed  
19 valuation made by the assessor shall be subject to review by  
20 the county board of equalization whereat the landowner shall  
21 be entitled to be heard, and the notice to the landowner  
22 shall so state. Notice of the projected tax liability from  
23 the county shall accompany the notice of increased valuation  
24 from the assessor.

25 3. For all calendar years prior to the first day of  
26 January of the year following receipt of software necessary  
27 for the implementation of the requirements provided under  
28 subsections 4 and 5 of this section from the state tax  
29 commission, for any county not subject to the provisions of  
30 subsection 2 of this section or subsection 2 of section  
31 137.355, whenever any assessor shall increase the valuation  
32 of any real property, he or she shall forthwith notify the  
33 record owner on or before June [fifteenth] first of the  
34 previous assessed value and such increase either in person,  
35 or by mail directed to the last known address and include in  
36 such notice a statement indicating that the change in  
37 assessed value may impact the record owner's tax liability  
38 and provide all processes and deadlines for appealing  
39 determinations of the assessed value of such property. Such  
40 notice shall be provided in a font and format sufficient to  
41 alert a record owner of the potential impact upon tax  
42 liability and the appellate processes available.

43 4. Effective January first of the year following  
44 receipt of software necessary for the implementation of the

45 requirements provided under this subsection and subsection 5  
46 of this section from the state tax commission, for all  
47 counties not subject to the provisions of subsection 2 of  
48 this section or subsection 2 of section 137.355, whenever  
49 any assessor shall increase the valuation of any real  
50 property, he or she shall forthwith notify the record owner  
51 on or before June [fifteenth] first of such increase and, in  
52 a year of general reassessment, the county shall notify the  
53 record owner of the projected tax liability likely to result  
54 from such an increase, either in person, or by mail directed  
55 to the last known address; every such increase in assessed  
56 valuation made by the assessor shall be subject to review by  
57 the county board of equalization whereat the landowner shall  
58 be entitled to be heard, and the notice to the landowner  
59 shall so state. Notice of the projected tax liability from  
60 the county shall accompany the notice of increased valuation  
61 from the assessor.

62 5. The notice of projected tax liability, required  
63 under subsections 2 and 4 of this section, from the county  
64 shall include:

65 (1) The record owner's name, address, and the parcel  
66 number of the property;

67 (2) A list of all political subdivisions levying a tax  
68 upon the property of the record owner;

69 (3) The projected tax rate for each political  
70 subdivision levying a tax upon the property of the record  
71 owner, and the purpose for each levy of such political  
72 subdivisions;

73 (4) The previous year's tax rates for each individual  
74 tax levy imposed by each political subdivision levying a tax  
75 upon the property of the record owner;

76 (5) The tax rate ceiling for each levy imposed by each  
77 political subdivision levying a tax upon the property of the  
78 record owner;

79 (6) The contact information for each political  
80 subdivision levying a tax upon the property of the record  
81 owner;

82 (7) A statement identifying any projected tax rates  
83 for political subdivisions levying a tax upon the property  
84 of the record owner, which were not calculated and provided  
85 by the political subdivision levying the tax; and

86 (8) The total projected property tax liability of the  
87 taxpayer.

88 6. In addition to the requirements provided under  
89 subsections 1, 2, and 5 of this section, effective January  
90 1, 2011, in any county with a charter form of government and  
91 with more than one million inhabitants, whenever any  
92 assessor shall notify a record owner of any change in  
93 assessed value, such assessor shall provide notice that  
94 information regarding the assessment method and computation  
95 of value for such property is available on the assessor's  
96 website and provide the exact website address at which such  
97 information may be accessed. Such notification shall  
98 provide the assessor's contact information to enable  
99 taxpayers without internet access to request and receive  
100 information regarding the assessment method and computation  
101 of value for such property.

137.355. 1. If an assessor increases the valuation of  
2 any tangible personal property as estimated in the itemized  
3 list furnished to the assessor, and if an assessor increases  
4 the valuation of any real property, he shall forthwith  
5 notify the record owner of the increase either in person or  
6 by mail directed to the last known address, and if the

7 address of the owner is unknown notice shall be given by  
8 publication in two newspapers published in the county.

9 2. For all calendar years prior to the first day of  
10 January of the year following receipt of software necessary  
11 for the implementation of the requirements provided under  
12 subsections 3 and 4 of this section from the state tax  
13 commission, whenever any assessor shall increase the  
14 valuation of any real property, he or she shall forthwith  
15 notify the record owner on or before June [fifteenth] first  
16 of the previous assessed value and such increase either in  
17 person, or by mail directed to the last known address and  
18 include on the face of such notice, in no less than twelve-  
19 point font, the following statement:

20 NOTICE TO TAXPAYER: IF YOUR ASSESSED VALUE  
21 HAS INCREASED, IT MAY INCREASE YOUR REAL  
22 PROPERTY TAXES WHICH ARE DUE DECEMBER THIRTY-  
23 FIRST. IF YOU DO NOT AGREE THAT THE VALUE OF  
24 YOUR PROPERTY HAS INCREASED, YOU MUST CHALLENGE  
25 THE VALUE ON OR BEFORE \_\_\_\_\_ (INSERT DATE BY  
26 WHICH APPEAL MUST BE FILED) BY CONTACTING YOUR  
27 COUNTY ASSESSOR.

28 3. Effective January first of the year following  
29 receipt of software necessary for the implementation of the  
30 requirements provided under this subsection and subsection 4  
31 of this section from the state tax commission, if an  
32 assessor increases the valuation of any real property, the  
33 assessor, on or before June [fifteenth] first, shall notify  
34 the record owner of the increase and, in a year of general  
35 reassessment, the county shall notify the record owner of  
36 the projected tax liability likely to result from such an  
37 increase either in person or by mail directed to the last  
38 known address, and, if the address of the owner is unknown,  
39 notice shall be given by publication in two newspapers

40 published in the county. Notice of the projected tax  
41 liability from the county shall accompany the notice of  
42 increased valuation from the assessor.

43 4. The notice of projected tax liability, required  
44 under subsection 3 of this section, from the county shall  
45 include:

46 (1) Record owner's name, address, and the parcel  
47 number of the property;

48 (2) A list of all political subdivisions levying a tax  
49 upon the property of the record owner;

50 (3) The projected tax rate for each political  
51 subdivision levying a tax upon the property of the record  
52 owner, and the purpose for each levy of such political  
53 subdivisions;

54 (4) The previous year's tax rates for each individual  
55 tax levy imposed by each political subdivision levying a tax  
56 upon the property of the record owner;

57 (5) The tax rate ceiling for each levy imposed by each  
58 political subdivision levying a tax upon the property of the  
59 record owner;

60 (6) The contact information for each political  
61 subdivision levying a tax upon the property of the record  
62 owner;

63 (7) A statement identifying any projected tax rates  
64 for political subdivisions levying a tax upon the property  
65 of the record owner, which were not calculated and provided  
66 by the political subdivision levying the tax; and

67 (8) The total projected property tax liability of the  
68 taxpayer.

137.490. 1. The assessor, or his deputies under his  
2 direction, shall assess all the taxable real property within  
3 the city and all tangible personal property taxable by the  
4 city under the laws of this state in the manner provided in

5 sections 137.485 to 137.550 and as otherwise provided by  
6 law, and for that purpose the assessor may divide and assign  
7 the work or any of it among them. They shall commence their  
8 assessment on the first day of January in each year and  
9 complete the assessment, and the deputies make their final  
10 reports thereof to the assessor, on or before the first day  
11 of July next following. The assessor shall see that the  
12 assessment is made uniform and equal throughout the city.  
13 If the assessor proposes to increase any assessment of real  
14 property, he shall give notice of the fact to the person  
15 owning the property affected, his agent or representative,  
16 by personal notice, or by mail directed to the last known  
17 address.

18 2. Effective January 1, 2009, the assessor, or his or  
19 her deputies under his or her direction, shall commence  
20 their assessment on the first day of January in each year  
21 and complete the assessment, and the deputies make their  
22 final reports thereof to the assessor, on or before the  
23 first day of March next following. The assessor shall see  
24 that the assessment is made uniform and equal throughout the  
25 city. If the assessor proposes to increase any assessment  
26 of real property, the assessor shall, on or before the  
27 [fifteenth] first day of June, give notice of the fact and,  
28 in a year of general reassessment, the city shall provide  
29 notice of the projected tax liability likely to result from  
30 such an increase to the person owning the property affected,  
31 his or her agent or representative, by personal notice, or  
32 by mail directed to the last known address. Notice of the  
33 projected tax liability from the city shall accompany the  
34 notice of increased valuation from the assessor.

35 3. The notice of projected tax liability, required  
36 under subsection 2 of this section, from the city shall  
37 include:

- 38 (1) Record owner's name, address, and the parcel  
39 number of the property;
- 40 (2) A list of all political subdivisions levying a tax  
41 upon the property of the record owner;
- 42 (3) The projected tax rate for each political  
43 subdivision levying a tax upon the property of the record  
44 owner, and the purpose for each levy of such political  
45 subdivisions;
- 46 (4) The previous year's tax rates for each individual  
47 tax levy imposed by each political subdivision levying a tax  
48 upon the property of the record owner;
- 49 (5) The tax rate ceiling for each levy imposed by each  
50 political subdivision levying a tax upon the property of the  
51 record owner;
- 52 (6) The contact information for each political  
53 subdivision levying a tax upon the property of the record  
54 owner;
- 55 (7) A statement identifying any projected tax rates  
56 for political subdivisions levying a tax upon the property  
57 of the record owner, which were not calculated and provided  
58 by the political subdivision levying the tax; and
- 59 (8) The total projected property tax liability of the  
60 taxpayer.

139.053. 1. The governing body of any county[,   
2 excluding township counties,] may by ordinance or order  
3 provide for the payment of all or any part of current real  
4 and personal property taxes which are owed, at the option of  
5 the taxpayer, on an annual, semiannual [or], quarterly,  
6 monthly, or weekly basis at such times as determined by such  
7 governing body.

8 2. The ordinance shall provide the method by which the  
9 amount of property taxes owed for the current tax year in  
10 which the payments are to be made shall be estimated. The

11 collector shall submit to the governing body the procedures  
12 by which taxes will be collected pursuant to the ordinance  
13 or order. The estimate shall be based on the previous tax  
14 year's liability. A taxpayer's payment schedule shall be  
15 based on the estimate divided by the number of pay periods  
16 in which payments are to be made. The taxpayer shall at the  
17 end of the tax year pay any amounts owed in excess of the  
18 estimate for such year. The county shall at the end of the  
19 tax year refund to the taxpayer any amounts paid in excess  
20 of the property tax owed for such year. No interest shall  
21 be paid by the county on excess amounts owed to the  
22 taxpayer. Any refund paid the taxpayer pursuant to this  
23 subsection shall be an amount paid by the county only once  
24 in a calendar year.

25 3. If a taxpayer fails to make an installment payment  
26 of a portion of the real or personal property taxes owed to  
27 the county, then such county may charge the taxpayer  
28 interest on the amount of property taxes still owed for that  
29 year.

30 4. Any governing body enacting the ordinance or order  
31 specified in this section shall first agree to provide the  
32 county collector with reasonable and necessary funds to  
33 implement the ordinance or order.

34 5. Subsection 1 of this section shall not apply to  
35 payment for real property taxes by financial institutions,  
36 as defined in section 381.410, who pay tax obligations which  
37 they service from escrow accounts, as defined in Title 24,  
38 Part 3500, Section 17, Code of Federal Regulation, as  
39 amended.

140.010. 1. All real estate upon which the taxes  
2 remain unpaid on the first day of January, annually, are  
3 delinquent, and the county collector shall enforce the lien  
4 of the state thereon, as required by this chapter. Any

5 failure to properly return the delinquent list, as required  
6 by this chapter, in no way affects the validity of the  
7 assessment and levy of taxes, nor of the foreclosure and  
8 sale by which the collection of the taxes is enforced, nor  
9 in any manner affects the lien of the state on the  
10 delinquent real estate for the taxes unpaid thereon.

11 2. Alternatively, any county may, by adoption of a  
12 resolution or order of the county commission of such county,  
13 elect to operate under the provisions of sections 141.210 to  
14 141.810 for any parcel for which there is an unpaid tax bill  
15 for a period of at least two years after the date on which  
16 it became delinquent. Any county electing to operate as  
17 such shall be called a "partial opt-in county". No county  
18 eligible to establish a land bank agency under subsection 1  
19 of section 140.981 shall elect to operate as a partial opt-  
20 in county unless the county first elects to establish a land  
21 bank agency as provided in subsection 1 of section 140.981.  
22 In accordance with section 141.290, after the adoption of  
23 such resolution or order by a county commission, the  
24 collector of the county shall decide which tax delinquent  
25 parcels shall proceed according to the provisions of  
26 sections 141.210 to 141.810. Such parcels shall be exempt  
27 from the provisions of sections 140.030 to 140.722. The  
28 collector shall remove such parcels from any list of parcels  
29 advertised for first, second, third, or post-third sales.

30 3. (1) As used in this subsection, the following  
31 terms shall mean:

32 (a) "Taxpayer", an owner of record of property on  
33 which property tax is due;

34 (b) "Trusted contact", an adult person designated by a  
35 taxpayer that a collector may contact in the event the  
36 taxpayer has a delinquent property tax liability as of the  
37 first day of March.

38           (2) Notwithstanding any other provision of law to the  
39 contrary, a county collector may offer a trusted contact  
40 program to taxpayers who may designate one or more trusted  
41 contacts for the collector to contact in the event the  
42 taxpayer has not paid the taxpayer's property tax liability  
43 by the first day of March. The collector may establish such  
44 procedures, requirements, and forms as the collector deems  
45 appropriate and necessary should the collector decide to  
46 implement a trusted contact program.

164.151. 1. The questions on bond issues in all  
2 districts shall be submitted in substantially the following  
3 form:

4           Shall the \_\_\_\_\_ board of education borrow  
5 money in the amount of \_\_\_\_\_ dollars for the  
6 purpose of \_\_\_\_\_ and issue bonds for the  
7 payment thereof resulting in an estimated  
8 increase to the debt service property tax levy  
9 of \_\_\_\_\_ (amount of estimated increase) per one  
10 hundred dollars of assessed valuation? If this  
11 proposition is approved, the adjusted debt  
12 service levy of the school district is estimated  
13 to increase from \_\_\_\_\_ (amount of current  
14 school district levy) to \_\_\_\_\_ (estimated  
15 adjusted debt service levy) per one hundred  
16 dollars assessed valuation of real and personal  
17 property, and it is estimated that the bonded  
18 indebtedness of the school district would be  
19 extended \_\_\_\_\_ years.

20           2. If the constitutionally required number of the  
21 votes cast are for the loan, the board may, subject to the  
22 restrictions of section 164.161, borrow money in the name of  
23 the district, to the amount and for the purpose specified in

24 the notices aforesaid, and issue bonds of the district for  
25 the payment thereof.

Section B. In the event that any section, provision,  
2 clause, phrase, or word of this act or the application  
3 thereof is declared invalid under the Constitution of the  
4 United States or the Constitution of the State of Missouri,  
5 it is the intent of the general assembly that the remaining  
6 sections of this act remain in force and effect as far as  
7 they are capable of being carried into execution as intended  
8 by the general assembly. The general assembly hereby  
9 declares that it would have passed each section, provision,  
10 clause, phrase, or word thereof, irrespective of the fact  
11 that any one or more sections, provisions, clauses, phrases,  
12 or words of this act or the application of this act would be  
13 declared unenforceable, unconstitutional, or invalid.