

SENATE SUBSTITUTE  
FOR  
SENATE COMMITTEE SUBSTITUTE  
FOR  
SENATE BILL NO. 919

AN ACT

To repeal sections 137.016, 137.115, 137.1050, 137.1055, and 138.390, RSMo, and to enact in lieu thereof five new sections relating to property taxes.

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

Section A. Sections 137.016, 137.115, 137.1050, 137.1055,  
2 and 138.390, RSMo, are repealed and five new sections enacted  
3 in lieu thereof, to be known as sections 137.016, 137.115,  
4 137.1050, 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  
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;
- 113 (3) Zoning classification of such property; except  
114 that, such zoning classification shall not be considered  
115 conclusive if, upon consideration of all factors, it is  
116 determined that such zoning classification does not reflect  
117 the immediate most suitable economic use of the property;

- 118 (4) Other legal restrictions on the use of such  
119 property;
- 120 (5) Availability of water, electricity, gas, sewers,  
121 street lighting, and other public services for such property;
- 122 (6) Size of such property;
- 123 (7) Access of such property to public thoroughfares;  
124 and
- 125 (8) Any other factors relevant to a determination of  
126 the immediate most suitable economic use of such property.

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

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

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. 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.

67 (6) In the event a valuation of subclass (1) real  
68 property within any county with a charter form of  
69 government, or within a city not within a county, is made by  
70 a computer, computer-assisted method or a computer program,  
71 the burden of proof, supported by clear, convincing and  
72 cogent evidence to sustain such valuation, shall be on the  
73 assessor at any hearing or appeal. In any such county,  
74 Unless the assessor proves otherwise, there shall be a

75 presumption that the assessment was made by a computer,  
76 computer-assisted method or a computer program. Such  
77 evidence shall include, but shall not be limited to, the  
78 following:

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. The assessor of each  
200 county and each city not within a county shall use the trade-  
201 in value published in the current October issue of the  
202 publication selected by the state tax commission. The  
203 assessor shall not use a value that is greater than the  
204 average trade-in value in determining the true value of the  
205 motor vehicle without performing a physical inspection of  
206 the motor vehicle. For vehicles two years old or newer from

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

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

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

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

240 of the interior of any buildings or improvements on the  
241 property upon the timely request of the owner pursuant to  
242 subsection 11 of this section. Mere observation of the  
243 property via a drive-by inspection or the like shall not be  
244 considered sufficient to constitute a physical inspection as  
245 required by this section] An assessor shall not increase the  
246 assessed valuation of any parcel of subclass (1) real  
247 property by more than fifteen percent since the last  
248 assessment. A property owner may request the assessor to  
249 complete a physical inspection of the property owner's  
250 subclass (1) real property, which may include an interior  
251 inspection.

252 [13.] 11. A county or city collector may accept credit  
253 cards as proper form of payment of outstanding property tax  
254 or license due. No county or city collector may charge  
255 surcharge for payment by credit card which exceeds the fee  
256 or surcharge charged by the credit card bank, processor, or  
257 issuer for its service. A county or city collector may  
258 accept payment by electronic transfers of funds in payment  
259 of any tax or license and charge the person making such  
260 payment a fee equal to the fee charged the county by the  
261 bank, processor, or issuer of such electronic payment.

262 [14.] 12. Any county or city not within a county in  
263 this state may, by an affirmative vote of the governing body  
264 of such county, opt out of the provisions of this section  
265 and sections 137.073, 138.060, and 138.100 as enacted by  
266 house bill no. 1150 of the ninety-first general assembly,  
267 second regular session and section 137.073 as modified by  
268 house committee substitute for senate substitute for senate  
269 committee substitute for senate bill no. 960, ninety-second  
270 general assembly, second regular session, for the next year  
271 of the general reassessment, prior to January first of any  
272 year. No county or city not within a county shall exercise

273 this opt-out provision after implementing the provisions of  
274 this section and sections 137.073, 138.060, and 138.100 as  
275 enacted by house bill no. 1150 of the ninety-first general  
276 assembly, second regular session and section 137.073 as  
277 modified by house committee substitute for senate substitute  
278 for senate committee substitute for senate bill no. 960,  
279 ninety-second general assembly, second regular session, in a  
280 year of general reassessment. For the purposes of applying  
281 the provisions of this subsection, a political subdivision  
282 contained within two or more counties where at least one of  
283 such counties has opted out and at least one of such  
284 counties has not opted out shall calculate a single tax rate  
285 as in effect prior to the enactment of house bill no. 1150  
286 of the ninety-first general assembly, second regular  
287 session. A governing body of a city not within a county or  
288 a county that has opted out under the provisions of this  
289 subsection may choose to implement the provisions of this  
290 section and sections 137.073, 138.060, and 138.100 as  
291 enacted by house bill no. 1150 of the ninety-first general  
292 assembly, second regular session, and section 137.073 as  
293 modified by house committee substitute for senate substitute  
294 for senate committee substitute for senate bill no. 960,  
295 ninety-second general assembly, second regular session, for  
296 the next year of general reassessment, by an affirmative  
297 vote of the governing body prior to December thirty-first of  
298 any year.

299 [15.] 13. The governing body of any city of the third  
300 classification with more than twenty-six thousand three  
301 hundred but fewer than twenty-six thousand seven hundred  
302 inhabitants located in any county that has exercised its  
303 authority to opt out under subsection 14 of this section may  
304 levy separate and differing tax rates for real and personal  
305 property only if such city bills and collects its own

306 property taxes or satisfies the entire cost of the billing  
307 and collection of such separate and differing tax rates.  
308 Such separate and differing rates shall not exceed such  
309 city's tax rate ceiling.

310 [16.] 14. Any portion of real property that is  
311 available as reserve for strip, surface, or coal mining for  
312 minerals for purposes of excavation for future use or sale  
313 to others that has not been bonded and permitted under  
314 chapter 444 shall be assessed based upon how the real  
315 property is currently being used. Any information provided  
316 to a county assessor, state tax commission, state agency, or  
317 political subdivision responsible for the administration of  
318 tax policies shall, in the performance of its duties, make  
319 available all books, records, and information requested,  
320 except such books, records, and information as are by law  
321 declared confidential in nature, including individually  
322 identifiable information regarding a specific taxpayer or  
323 taxpayer's mine property. For purposes of this subsection,  
324 "mine property" shall mean all real property that is in use  
325 or readily available as a reserve for strip, surface, or  
326 coal mining for minerals for purposes of excavation for  
327 current or future use or sale to others that has been bonded  
328 and permitted under chapter 444.

137.1050. 1. For the purposes of this section, the  
2 following terms shall mean:

3 (1) "Eligible credit amount", the difference between  
4 an eligible taxpayer's real property tax liability on such  
5 taxpayer's homestead for a given tax year from all political  
6 subdivisions levying a real property tax, minus the real  
7 property tax liability on such homestead in the eligible  
8 taxpayer's initial credit year;

9 (2) "Eligible taxpayer", a Missouri resident who:

10 (a) Is sixty-two years of age or older as of January  
11 first of the applicable tax year;

12 (b) Is an owner of record of a homestead or has a  
13 legal or equitable interest in such property as evidenced by  
14 a publicly recorded or a verified written instrument  
15 including, but not limited to, a trust document in which at  
16 least one primary beneficiary is sixty-two years of age or  
17 older; and

18 (c) Is liable for the payment of real property taxes  
19 on such homestead;

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

23 (4) "Initial credit year":

24 (a) In the case of a taxpayer that meets all  
25 requirements of subdivision (2) of this subsection prior to  
26 the year in which a credit is authorized pursuant to  
27 subsection 2 of this section, the year in which such credit  
28 is authorized;

29 (b) For all other taxpayers, the year in which the  
30 taxpayer meets all requirements of subdivision (2) of this  
31 subsection.

32 If in any tax year subsequent to the eligible taxpayer's  
33 initial credit year the eligible taxpayer's real property  
34 tax liability is lower than such liability in the initial  
35 credit year, such tax year shall be considered the eligible  
36 taxpayer's initial credit year for all subsequent tax  
37 years. This provision shall not apply if an eligible  
38 taxpayer's real property tax liability is lower than such  
39 liability in the taxpayer's initial credit year solely due  
40 to a reduction in a property tax levy made pursuant to  
41 section 321.554.

42           2. (1) Any county authorized to impose a property tax  
43 may grant a property tax credit to all eligible taxpayers  
44 residing in such county for certain increases to such  
45 taxpayer's real property tax liability in an amount equal to  
46 the taxpayer's eligible credit amount, provided that:

47           (a) Such county adopts an ordinance authorizing such  
48 credit; or

49           (b) a. A petition in support of a referendum on such  
50 a credit is signed by at least five percent of the  
51 registered voters of such county voting in the last  
52 gubernatorial election and the petition is delivered to the  
53 governing body of the county, which shall subsequently hold  
54 a referendum on such credit.

55           b. The ballot of submission for the question submitted  
56 to the voters pursuant to paragraph (b) of this subdivision  
57 shall be in substantially the following form:

58           Shall the County of \_\_\_\_\_ exempt senior  
59 citizens aged 62 and older from increases in  
60 the property tax liability due on such senior  
61 citizens' primary residence?

62                            YES    NO

63 If a majority of the votes cast on the proposal by the  
64 qualified voters voting thereon are in favor of the  
65 proposal, then the credit shall be in effect.

66           (2) An ordinance adopted pursuant to paragraph (a) of  
67 subdivision (1) of this subsection shall not preclude such  
68 ordinance from being amended or superseded by a petition  
69 subsequently adopted pursuant to paragraph (b) of  
70 subdivision (1) of this subsection.

71           3. (1) In a county granting a real property tax  
72 credit pursuant to this section, the county and each

73 political subdivision levying a real property tax on an  
74 eligible taxpayer's homestead shall apply the county's or  
75 political subdivision's proportional amount of such credit  
76 when calculating the eligible taxpayer's property tax  
77 liability for the tax year. The total amount of the credit  
78 and the county's and each political subdivision's  
79 proportional amount of the credit shall be noted in actual  
80 monetary value on the statement of tax due sent to the  
81 eligible taxpayer by the county collector. A note on the  
82 statement of tax due shall indicate that it is the  
83 responsibility of the taxpayer to notify the county if he or  
84 she is no longer eligible for the credit provided under this  
85 section. Such ineligibility shall include, but not be  
86 limited to, circumstances in which the taxpayer is no longer  
87 the owner of record, is no longer liable for the payment of  
88 property taxes on the qualifying residence, or no longer  
89 occupies the qualifying residence due to death or  
90 relocation, or the qualifying residence is no longer such  
91 taxpayer's primary residence. Failure to notify the county  
92 governing body of ineligibility may result in penalties  
93 described in this section. The county governing body or  
94 political subdivision's governing body may adopt reasonable  
95 procedures in order to carry out the purposes and intent of  
96 this section, provided that neither the county nor a  
97 political subdivision shall [not] adopt any procedure that  
98 limits the definition or scope of eligible credit amount or  
99 eligible taxpayer as defined in this section.

100 (2) If an eligible taxpayer makes new construction and  
101 improvements to such eligible taxpayer's homestead, the real  
102 property tax liability for the taxpayer's initial credit  
103 year shall be increased to reflect the real property tax  
104 liability attributable to such new construction and  
105 improvements.

106 (3) If an eligible taxpayer's homestead is annexed  
107 into a taxing jurisdiction to which such eligible taxpayer  
108 did not owe real property tax in the eligible taxpayer's  
109 initial credit year, then the real property tax liability  
110 for the taxpayer's initial credit year shall be increased to  
111 reflect the real property tax liability owed to the annexing  
112 taxing jurisdiction.

113 4. For the purposes of calculating property tax levies  
114 pursuant to section 137.073, the total amount of credits  
115 authorized [by] in a county pursuant to this section shall  
116 be considered tax revenue, as such term is defined in  
117 section 137.073, actually received by the political  
118 subdivision levying such tax.

119 5. [A county granting a tax credit pursuant to this  
120 section shall notify each political subdivision within such  
121 county of the total credit amount applicable to such  
122 political subdivision by no later than November thirtieth of  
123 each year] For purposes of this section, "real property tax"  
124 includes, but is not limited to, the following levies on an  
125 eligible taxpayer's homestead by a county or a political  
126 subdivision within such county:

127 (1) A tax levy for debt service;

128 (2) A tax levy for operating purposes or operating  
129 expenses;

130 (3) A tax levy for capital improvements or capital  
131 projects;

132 (4) A special assessment or special tax levy; and

133 (5) Any other real property tax levied for any purpose.

134 6. Nothing in this section shall be construed to  
135 prevent an eligible taxpayer from appealing an assessment.

136 7. For all tax years beginning on or after the  
137 effective date of this section, an eligible taxpayer  
138 applying for the tax credit authorized under the provisions

139 of this section shall not be required to reapply annually.  
140 Upon initial qualification under the provisions of this  
141 section and any additional provisions adopted by the county  
142 governing body, the eligible taxpayer shall maintain such  
143 eligibility without a requirement to reapply for  
144 qualification each year. The tax credit shall continue to  
145 be automatically applied to the eligible taxpayer's  
146 homestead until the tax year in which the eligible taxpayer  
147 relocates to another homestead or upon the death of the  
148 eligible taxpayer, which shall be certified with a copy of  
149 the death certificate or notification of the relocation  
150 within ninety days of the date of either such event. If a  
151 credit is granted in error due to the failure of the  
152 taxpayer to notify the county collector of relocation or  
153 death, the governing body of the county may remedy the error.

154 8. The department of health and senior services shall,  
155 subject to appropriation by the general assembly, establish  
156 and maintain a secure electronic portal accessible to each  
157 county, through a county designee authorized to administer  
158 or assist in administering any senior citizen property tax  
159 credit program authorized under this section for the limited  
160 purpose of verifying whether an applicant is deceased. Such  
161 portal shall permit authorized county designees to access or  
162 query records necessary to determine the death status of  
163 applicants in order to ensure the accurate and lawful  
164 administration of such tax credit.

165 9. In the event no appropriation is made for the  
166 establishment or maintenance of such portal, the department  
167 of health and senior services shall, no later than July  
168 thirtieth of each year, provide to each county, through its  
169 authorized county designee, a report listing all individuals  
170 whose deaths were recorded within that county during the  
171 period beginning July first of the immediately preceding

172 year and ending June thirtieth of the current year. Such  
173 report shall be provided in a format reasonably usable by  
174 the county designee for purposes of administering,  
175 verifying, and maintaining eligibility for the senior  
176 citizen property tax credit.

177 10. Each county designee, in furtherance of  
178 administering any senior citizen property tax credit  
179 eliminating the need for mandatory annual renewal by  
180 eligible applicants, shall implement reasonable procedures  
181 to determine whether a change of ownership has occurred with  
182 respect to any homestead receiving such credit prior to the  
183 issuance of property tax statements for the applicable tax  
184 year. Such procedures shall conform to applicable local  
185 ordinances, administrative processes, and available records,  
186 and shall ensure the accurate continuation or removal of  
187 such credit based upon eligibility.

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 the  
12 Consumer Price Index for All Urban Consumers, whichever is  
13 lower. The amount by which an eligible taxpayer's real  
14 property tax liability may increase as provided in this  
15 subdivision shall be calculated after all adjustments are  
16 made pursuant to subsection 3 of this section;

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

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

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

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

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

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

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

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

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

44           2. All eligible taxpayers in this state shall be  
45 authorized to claim a credit against the eligible taxpayer's  
46 real property tax liability in an amount equal to the  
47 taxpayer's eligible credit amount. A county shall apply the  
48 credit authorized pursuant to this section when calculating  
49 the eligible taxpayer's property tax liability for the tax  
50 year. The amount of the credit shall be noted on the

51 statement of tax due sent to the eligible taxpayer by the  
52 county collector. The county governing body may adopt  
53 reasonable procedures in order to carry out the purposes and  
54 intent of this section, provided that the county shall not  
55 adopt any procedure that limits the definition or scope of  
56 eligible credit amount or eligible taxpayer as defined in  
57 this section.

58 3. An eligible taxpayer's real property tax liability  
59 for the eligible taxpayer's initial credit year shall be  
60 adjusted as follows prior to the calculation of the  
61 allowable growth as provided in subdivision (2) of  
62 subsection 1 of this section:

63 (1) If an eligible taxpayer's real property is annexed  
64 into a taxing jurisdiction to which such eligible taxpayer  
65 did not owe real property tax in the eligible taxpayer's  
66 initial credit year, then the real property tax liability  
67 for the taxpayer's initial credit year shall be increased to  
68 reflect the real property tax liability owed to the annexing  
69 taxing jurisdiction;

70 (2) The real property tax liability for the taxpayer's  
71 initial credit year shall be increased to reflect the amount  
72 attributable to any new or increased property tax levy  
73 approved by the voters subsequent to the eligible taxpayer's  
74 initial credit year.

75 4. For the purposes of calculating property tax levies  
76 pursuant to section 137.073, the total amount of credits  
77 authorized pursuant to this section shall be considered tax  
78 revenue, as such term is defined in section 137.073,  
79 actually received.

80 5. A county shall notify each political subdivision  
81 within such county of the total credit amount applicable to  
82 such political subdivision by no later than November  
83 thirtieth of each year.

84 6. No taxpayer shall be authorized to claim a property  
85 tax credit pursuant to this section and section 137.1050 for  
86 the same real property.

87 7. Notwithstanding the provisions of subdivision (2)  
88 of subsection 1 of this section to the contrary, in any  
89 county in which property in any subclass of class 1 is  
90 considered to be valued below its true value in money, as  
91 determined in subdivision (2) of subsection 2 of section  
92 138.390, the amount by which a taxpayer's real property tax  
93 liability may increase shall not exceed five percent per  
94 year. The provisions of this subsection shall no longer  
95 apply to a county once property in such subclass of class 1  
96 in such county is no longer considered to be valued below  
97 its true value in money.

98 8. (1) Notwithstanding any provision of law to the  
99 contrary, the personal property tax liability owed on any  
100 individual item of personal property shall not be increased  
101 above the liability owed on such item during the 2024 tax  
102 year or the first year an eligible taxpayer first incurs  
103 personal property tax liability on such personal property,  
104 whichever occurs later. Any eligible taxpayer experiencing  
105 such an increase shall be eligible for a credit on the  
106 eligible taxpayer's personal property tax liability in an  
107 amount equal to such increase. Any credit granted pursuant  
108 to this subsection shall comply with the procedural  
109 requirements provided in subsections 2 to 4 of this section.

110 (2) If an eligible taxpayer's personal property is  
111 annexed into a taxing jurisdiction to which such eligible  
112 taxpayer did not owe personal property tax during the 2024  
113 tax year or the first year an eligible taxpayer first incurs  
114 personal property tax liability on such personal property,  
115 whichever occurs later, then the personal property tax  
116 liability for such item of personal property shall be

117 increased to reflect the personal property tax liability  
118 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 eighty  
39 percent and the coefficient of dispersion is greater than  
40 twenty-five percent; or

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

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

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

6           (2) "Five percent county":

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

103 (u) Any county with more than eight  
104 thousand but fewer than eight thousand nine  
105 hundred inhabitants and with a county seat with

106 more than two thousand but fewer than three  
107 thousand three hundred inhabitants;  
108 (v) Any county with more than four  
109 thousand but fewer than four thousand five  
110 hundred inhabitants and with a county seat with  
111 more than eight hundred inhabitants;  
112 (w) Any county with more than eleven  
113 thousand but fewer than twelve thousand five  
114 hundred inhabitants and with a county seat with  
115 more than one hundred but fewer than five  
116 hundred inhabitants;  
117 (x) Any county with more than fourteen  
118 thousand but fewer than fifteen thousand seven  
119 hundred inhabitants and with a county seat with  
120 more than eight thousand but fewer than ten  
121 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 (ww) 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  
251 thousand inhabitants and with a county seat with  
252 fewer than two hundred inhabitants;  
253 (aaa) Any county with more than fourteen  
254 thousand but fewer than fifteen thousand seven  
255 hundred inhabitants and with a county seat with  
256 more than four thousand nine hundred but fewer  
257 than five thousand five hundred inhabitants;  
258 (bbb) Any county with more than twenty-  
259 five thousand but fewer than thirty thousand  
260 inhabitants and with a county seat with more  
261 than two thousand five hundred but fewer than  
262 six thousand inhabitants;  
263 (ccc) Any county with more than eight  
264 thousand but fewer than eight thousand nine  
265 hundred inhabitants and with a county seat with  
266 more than eight hundred but fewer than one  
267 thousand three hundred inhabitants;  
268 (ddd) Any county with more than four  
269 thousand five hundred but fewer than five  
270 thousand inhabitants and with a county seat with  
271 more than one thousand seven hundred thirty-  
272 three inhabitants;  
273 (eee) Any county with more than nine  
274 thousand nine hundred but fewer than eleven  
275 thousand inhabitants and with a county seat with  
276 more than six hundred but fewer than one  
277 thousand inhabitants;  
278 (fff) Any county with more than twenty-two  
279 thousand but fewer than twenty-five thousand  
280 inhabitants and with a county seat with more  
281 than nine hundred but fewer than one thousand  
282 four hundred inhabitants;  
283 (ggg) Any county with more than four  
284 thousand but fewer than four thousand five  
285 hundred inhabitants and with a county seat with  
286 fewer than eight hundred inhabitants;

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

292 (iii) Any county with more than six  
293 thousand but fewer than seven thousand  
294 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;  
339 (sss) Any county with more than fifteen  
340 thousand seven hundred but fewer than seventeen  
341 thousand six hundred inhabitants and with a  
342 county seat with more than four thousand two  
343 hundred ten but fewer than six thousand  
344 inhabitants;  
345 (ttt) Any county with more than forty  
346 thousand but fewer than fifty thousand  
347 inhabitants and with a county seat with more  
348 than ten thousand but fewer than fourteen  
349 thousand inhabitants;  
350 (uuu) Any county with more than fifty  
351 thousand but fewer than sixty thousand  
352 inhabitants and with a county seat with more  
353 than twelve thousand six hundred but fewer than  
354 fifteen thousand inhabitants;  
355 (vvv) Any county with more than eleven  
356 thousand but fewer than twelve thousand five  
357 hundred inhabitants and with a county seat with  
358 more than two thousand but fewer than two  
359 thousand eight hundred fifty inhabitants;  
360 (www) Any county with more than fifteen  
361 thousand seven hundred but fewer than seventeen  
362 thousand six hundred inhabitants and with a  
363 county seat with more than three thousand six  
364 hundred but fewer than four thousand two hundred  
365 ten inhabitants;  
366 (3) "Eligible credit amount", the  
367 difference between an eligible taxpayer's real  
368 property tax liability on such taxpayer's  
369 homestead for a given tax year, minus the real  
370 property tax liability on such homestead in the  
371 eligible taxpayer's initial credit year,  
372 provided that, for five percent counties, the  
373 real property tax liability on an eligible  
374 taxpayer's homestead as determined in the  
375 taxpayer's initial credit year may be increased  
376 by no more than five percent per year or the  
377 percent increase in the Consumer Price Index for

378 All Urban Consumers, as published by the Bureau  
379 of Labor Statistics, whichever is greater, and  
380 for zero percent counties, the real property tax  
381 liability on an eligible taxpayer's homestead  
382 shall not be increased above the liability  
383 incurred during the initial credit year. For  
384 all counties, an eligible taxpayer's real  
385 property tax liability shall be increased to  
386 reflect any increase in tax liability derived  
387 from any new property tax levy or an increase in  
388 an existing property tax levy approved by the  
389 voters subsequent to an eligible taxpayer's  
390 initial credit year, provided that, for five  
391 percent counties, such increase shall not be  
392 considered for the purposes of calculating the  
393 allowable increase in an eligible taxpayer's  
394 real property tax liability as provided in this  
395 subdivision;

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

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

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

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

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

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

417 (7) "Zero percent county":

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

423 (b) Any county with more than fifty  
424 thousand but fewer than sixty thousand  
425 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.]