

SECOND REGULAR SESSION

HOUSE BILL NO. 2553

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE OEHLERKING.

4863H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 137.237 and 138.440, RSMo, and to enact in lieu thereof two new sections relating to annual property tax reporting requirements.

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

Section A. Sections 137.237 and 138.440, RSMo, are repealed and two new sections
2 enacted in lieu thereof, to be known as sections 137.237 and 138.440, to read as follows:

137.237. The county assessor of each county and the assessor of any city not within a
2 county shall, beginning January 1, 1989, and every odd-numbered year thereafter, identify,
3 list, and state the true value in money of the property in such county or city not within a
4 county which is totally or partially exempt from ad valorem taxes for such ~~taxable~~ tax year
5 pursuant to sections **99.700 to 99.715 and sections 99.800 to 99.865; sections 100.010 to**
6 **100.200 and section 100.570;** sections 135.200 to ~~[135.255]~~ **135.260;** and section 353.110.
7 Such properties shall be identified and listed, with the true value in money of the property
8 included as well as the number of years of abatement remaining and the percentage of true
9 value exempted for the abated properties, in a report filed with the state tax commission and
10 the assessor of the county or city not within a county on or before November 1, 1989, and
11 November first of every odd-numbered year thereafter. Such report, in summary form, shall
12 be included in each reassessment notice stating said tax abatements in each county or city not
13 within a county and, in addition, include a statement that a list of specific abated property is
14 available for inspection upon request at the county courthouse or city hall of any city not
15 within a county.

138.440. 1. A report of the proceedings and decisions of the state tax commission
2 shall be printed annually.

EXPLANATION — Matter enclosed in bold-faced brackets ~~thus~~ in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

3 2. The report shall contain a complete account of the work of the state tax
4 commission, including its proceedings and decisions while acting as a board of equalization.

5 3. After the report has been prepared by the administrative secretary, the members of
6 the commission shall edit the report and make any corrections or revision necessary.

7 4. The commission shall also from time to time select and designate the works, papers
8 or studies of the state tax commission relating to the field of taxation that may in the judgment
9 of the commission be of interest to the public and cause same to be published in pamphlet or
10 booklet form.

11 5. For the additional duties imposed upon the members of the tax commission under
12 the provisions of this section each member of the commission shall annually receive six
13 thousand dollars plus any salary adjustment provided pursuant to section 105.005.

14 **6. The annual report shall include the information on tax-exempt properties**
15 **compiled under the provisions of section 137.237, and such summary information shall**
16 **be listed by county in the same format as required for reassessment notices and it shall**
17 **be totaled for the entire state of Missouri, except that the list of specific, individual**
18 **abated properties as described in section 137.237 is not required for the annual report.**

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