

SECOND REGULAR SESSION

SENATE BILL NO. 723

96TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR RIDGEWAY.

Read 1st time January 31, 2012, and ordered printed.

TERRY L. SPIELER, Secretary.

5366S.02I

AN ACT

To repeal sections 137.115, 137.275, 137.355, 137.385, 138.010, 138.050, 138.090, 138.100, 138.110, 138.120, 138.170, 138.180, 138.430, and 138.460, RSMo, and to enact in lieu thereof fourteen new sections relating to property tax assessment.

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

Section A. Sections 137.115, 137.275, 137.355, 137.385, 138.010, 138.050, 2 138.090, 138.100, 138.110, 138.120, 138.170, 138.180, 138.430, and 138.460, 3 RSMo, are repealed and fourteen new sections enacted in lieu thereof, to be 4 known as sections 137.115, 137.275, 137.355, 137.385, 138.010, 138.050, 138.090, 5 138.100, 138.110, 138.120, 138.170, 138.180, 138.430, and 138.460, to read as 6 follows:

137.115. 1. All other laws to the contrary notwithstanding, the assessor 2 or the assessor's deputies in all counties of this state including the city of St. 3 Louis shall annually make a list of all real and tangible personal property taxable 4 in the assessor's city, county, town or district. Except as otherwise provided in 5 subsection 3 of this section and section 137.078, the assessor shall annually 6 assess all personal property at thirty-three and one-third percent of its true value 7 in money as of January first of each calendar year. The assessor shall annually 8 assess all real property, including any new construction and improvements to real 9 property, and possessory interests in real property at the percent of its true value 10 in money set in subsection 5 of this section. The true value in money of any 11 possessory interest in real property in subclass (3), where such real property is 12 on or lies within the ultimate airport boundary as shown by a federal airport 13 layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR

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

14 Part 139 certification and owned by a political subdivision, shall be the otherwise
15 applicable true value in money of any such possessory interest in real property,
16 less the total dollar amount of costs paid by a party, other than the political
17 subdivision, towards any new construction or improvements on such real property
18 completed after January 1, 2008, and which are included in the above-mentioned
19 possessory interest, regardless of the year in which such costs were incurred or
20 whether such costs were considered in any prior year. The assessor shall
21 annually assess all real property in the following manner: new assessed values
22 shall be determined as of January first of each odd-numbered year and shall be
23 entered in the assessor's books; those same assessed values shall apply in the
24 following even-numbered year, except for new construction and property
25 improvements which shall be valued as though they had been completed as of
26 January first of the preceding odd-numbered year. The assessor may call at the
27 office, place of doing business, or residence of each person required by this
28 chapter to list property, and require the person to make a correct statement of all
29 taxable tangible personal property owned by the person or under his or her care,
30 charge or management, taxable in the county. On or before January first of each
31 even-numbered year, the assessor shall prepare and submit a two-year
32 assessment maintenance plan to the county governing body and the state tax
33 commission for their respective approval or modification. The county governing
34 body shall approve and forward such plan or its alternative to the plan to the
35 state tax commission by February first. If the county governing body fails to
36 forward the plan or its alternative to the plan to the state tax commission by
37 February first, the assessor's plan shall be considered approved by the county
38 governing body. If the state tax commission fails to approve a plan and if the
39 state tax commission and the assessor and the governing body of the county
40 involved are unable to resolve the differences, in order to receive state cost-share
41 funds outlined in section 137.750, the county or the assessor shall petition the
42 administrative hearing commission, by May first, to decide all matters in dispute
43 regarding the assessment maintenance plan. Upon agreement of the parties, the
44 matter may be stayed while the parties proceed with mediation or arbitration
45 upon terms agreed to by the parties. The final decision of the administrative
46 hearing commission shall be subject to judicial review in the circuit court of the
47 county involved. In the event a valuation of subclass (1) real property within any
48 county with a charter form of government, or within a city not within a county,
49 is made by a computer, computer-assisted method or a computer program, the
50 burden of proof, supported by clear, convincing and cogent evidence to sustain

51 such valuation, shall be on the assessor at any hearing or appeal. In any such
52 county, unless the assessor proves otherwise, there shall be a presumption that
53 the assessment was made by a computer, computer-assisted method or a
54 computer program. Such evidence shall include, but shall not be limited to, the
55 following:

56 (1) The findings of the assessor based on an appraisal of the property by
57 generally accepted appraisal techniques; and

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

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

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

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

70 3. The following items of personal property shall each constitute separate
71 subclasses of tangible personal property and shall be assessed and valued for the
72 purposes of taxation at the following percentages of their true value in money:

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

75 (2) Livestock, twelve percent;

76 (3) Farm machinery, twelve percent;

77 (4) Motor vehicles which are eligible for registration as and are registered
78 as historic motor vehicles pursuant to section 301.131 and aircraft which are at
79 least twenty-five years old and which are used solely for noncommercial purposes
80 and are operated less than fifty hours per year or aircraft that are home built
81 from a kit, five percent;

82 (5) Poultry, twelve percent; and

83 (6) Tools and equipment used for pollution control and tools and
84 equipment used in retooling for the purpose of introducing new product lines or
85 used for making improvements to existing products by any company which is
86 located in a state enterprise zone and which is identified by any standard
87 industrial classification number cited in subdivision [(6)] (5) of section 135.200,

88 twenty-five percent.

89 4. The person listing the property shall enter a true and correct statement
90 of the property, in a printed blank prepared for that purpose. The statement,
91 after being filled out, shall be signed and either affirmed or sworn to as provided
92 in section 137.155. The list shall then be delivered to the assessor.

93 5. All subclasses of real property, as such subclasses are established in
94 section 4(b) of article X of the Missouri Constitution and defined in section
95 137.016, shall be assessed at the following percentages of true value:

96 (1) For real property in subclass (1), nineteen percent;

97 (2) For real property in subclass (2), twelve percent; and

98 (3) For real property in subclass (3), thirty-two percent.

99 6. Manufactured homes, as defined in section 700.010, which are actually
100 used as dwelling units shall be assessed at the same percentage of true value as
101 residential real property for the purpose of taxation. The percentage of
102 assessment of true value for such manufactured homes shall be the same as for
103 residential real property. If the county collector cannot identify or find the
104 manufactured home when attempting to attach the manufactured home for
105 payment of taxes owed by the manufactured home owner, the county collector
106 may request the county commission to have the manufactured home removed from
107 the tax books, and such request shall be granted within thirty days after the
108 request is made; however, the removal from the tax books does not remove the tax
109 lien on the manufactured home if it is later identified or found. For purposes of
110 this section, a manufactured home located in a manufactured home rental park,
111 rental community or on real estate not owned by the manufactured home owner
112 shall be considered personal property. For purposes of this section, a
113 manufactured home located on real estate owned by the manufactured home
114 owner may be considered real property.

115 7. Each manufactured home assessed shall be considered a parcel for the
116 purpose of reimbursement pursuant to section 137.750, unless the manufactured
117 home is **deemed to be** real estate [as defined in] **under** subsection 7 of section
118 442.015 and assessed as a realty improvement to the existing real estate parcel.

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

125 real property tax statement of the real estate owner.

126 9. The assessor of each county and each city not within a county shall use
127 the **lowest applicable** trade-in value published in [the October issue of the
128 National Automobile Dealers' Association Official Used Car Guide, or its
129 successor publication, as the recommended] **an issue current as of October**
130 **of the assessment year of any nationally recognized guide used for**
131 **establishing the value of motor vehicles as a** guide of information for
132 determining the true value of motor vehicles described in such publication. In the
133 absence of a listing for a particular motor vehicle in such publication, the
134 assessor shall use such information or publications which in the assessor's
135 judgment will fairly estimate the true value in money of the motor vehicle.

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

140 11. If a physical inspection is required, pursuant to subsection 10 of this
141 section, the assessor shall notify the property owner of that fact in writing and
142 shall provide the owner clear written notice of the owner's rights relating to the
143 physical inspection. If a physical inspection is required, the property owner may
144 request that an interior inspection be performed during the physical
145 inspection. The owner shall have no less than thirty days to notify the assessor
146 of a request for an interior physical inspection.

147 12. A physical inspection, as required by subsection 10 of this section,
148 shall include, but not be limited to, an on-site personal observation and review
149 of all exterior portions of the land and any buildings and improvements to which
150 the inspector has or may reasonably and lawfully gain external access, and shall
151 include an observation and review of the interior of any buildings or
152 improvements on the property upon the timely request of the owner pursuant to
153 subsection 11 of this section. Mere observation of the property via a drive-by
154 inspection or the like shall not be considered sufficient to constitute a physical
155 inspection as required by this section.

156 13. The provisions of subsections 11 and 12 of this section shall only apply
157 in any county with a charter form of government with more than one million
158 inhabitants.

159 14. A county or city collector may accept credit cards as proper form of
160 payment of outstanding property tax or license due. No county or city collector
161 may charge surcharge for payment by credit card which exceeds the fee or

162 surcharge charged by the credit card bank, processor, or issuer for its service. A
163 county or city collector may accept payment by electronic transfers of funds in
164 payment of any tax or license and charge the person making such payment a fee
165 equal to the fee charged the county by the bank, processor, or issuer of such
166 electronic payment.

167 15. Any county or city not within a county in this state may, by an
168 affirmative vote of the governing body of such county, opt out of the provisions of
169 this section and sections 137.073, 138.060, and 138.100 as enacted by house bill
170 no. 1150 of the ninety-first general assembly, second regular session and section
171 137.073 as modified by house committee substitute for senate substitute for
172 senate committee substitute for senate bill no. 960, ninety-second general
173 assembly, second regular session, for the next year of the general reassessment,
174 prior to January first of any year. No county or city not within a county shall
175 exercise this opt-out provision after implementing the provisions of this section
176 and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of
177 the ninety-first general assembly, second regular session and section 137.073 as
178 modified by house committee substitute for senate substitute for senate
179 committee substitute for senate bill no. 960, ninety-second general assembly,
180 second regular session, in a year of general reassessment. For the purposes of
181 applying the provisions of this subsection, a political subdivision contained within
182 two or more counties where at least one of such counties has opted out and at
183 least one of such counties has not opted out shall calculate a single tax rate as
184 in effect prior to the enactment of house bill no. 1150 of the ninety-first general
185 assembly, second regular session. A governing body of a city not within a county
186 or a county that has opted out under the provisions of this subsection may choose
187 to implement the provisions of this section and sections 137.073, 138.060, and
188 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly,
189 second regular session, and section 137.073 as modified by house committee
190 substitute for senate substitute for senate committee substitute for senate bill no.
191 960, ninety-second general assembly, second regular session, for the next year of
192 general reassessment, by an affirmative vote of the governing body prior to
193 December thirty-first of any year.

194 16. The governing body of any city of the third classification with more
195 than twenty-six thousand three hundred but fewer than twenty-six thousand
196 seven hundred inhabitants located in any county that has exercised its authority
197 to opt out under subsection 15 of this section may levy separate and differing tax
198 rates for real and personal property only if such city bills and collects its own

199 property taxes or satisfies the entire cost of the billing and collection of such
200 separate and differing tax rates. Such separate and differing rates shall not
201 exceed such city's tax rate ceiling.

137.275. Every person who thinks himself aggrieved by the assessment
2 of his property may appeal to the county board of equalization, in person, by
3 attorney or agent, or in writing. Such appeals shall be lodged with the county
4 board of equalization [on or before the second Monday in July]. **The county**
5 **board of equalization shall render a decision within thirty days from**
6 **the date the appeal is lodged with the board.**

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

7 2. For all calendar years prior to the first day of January of the year
8 following receipt of software necessary for the implementation of the
9 requirements provided under subsections 3 and 4 of this section from the state
10 tax commission, whenever any assessor shall increase the valuation of any real
11 property, he or she shall forthwith notify the record owner on or before June
12 fifteenth of the previous assessed value and such increase either in person, or by
13 mail directed to the last known address and include on the face of such notice, in
14 no less than twelve-point font, the following statement: NOTICE TO TAXPAYER:
15 IF YOUR ASSESSED VALUE HAS INCREASED, IT MAY INCREASE YOUR
16 REAL PROPERTY TAXES WHICH ARE DUE DECEMBER THIRTY-FIRST. IF
17 YOU DO NOT AGREE THAT THE VALUE OF YOUR PROPERTY HAS
18 INCREASED, YOU MUST CHALLENGE THE VALUE [ON OR BEFORE
19 (INSERT DATE BY WHICH APPEAL MUST BE FILED)] BY CONTACTING
20 YOUR COUNTY ASSESSOR.

21 3. Effective January first of the year following receipt of software
22 necessary for the implementation of the requirements provided under this
23 subsection and subsection 4 of this section from the state tax commission, if an
24 assessor increases the valuation of any real property, the assessor, on or before
25 June fifteenth, shall notify the record owner of the increase and, in a year of
26 general reassessment, the county shall notify the record owner of the projected
27 tax liability likely to result from such an increase either in person or by mail
28 directed to the last known address, and, if the address of the owner is unknown,

29 notice shall be given by publication in two newspapers published in the
30 county. Notice of the projected tax liability from the county shall accompany the
31 notice of increased valuation from the assessor.

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

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

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

37 (3) The projected tax rate for each political subdivision levying a tax upon
38 the property of the record owner, and the purpose for each levy of such political
39 subdivisions;

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

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

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

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

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

137.385. Any person aggrieved by the assessment of his property may
2 appeal to the county board of equalization. An appeal shall be in writing and the
3 forms to be used for this purpose shall be furnished by the county clerk. Such
4 appeal shall be lodged with the county clerk as secretary of the board of
5 equalization [before the third Monday in June; provided, that the board may in
6 its discretion extend the time for filing such appeals]. **The county board of
7 equalization shall render a decision within thirty days from the date
8 the appeal is lodged with the county clerk.**

138.010. 1. Except as otherwise provided by law, in every county in this
2 state there shall be a county board of equalization consisting of the
3 commissioners of the county commission, the county assessor as a nonvoting
4 member, the county surveyor, and the county clerk who shall be secretary of the
5 board without a vote. The county commissioners shall also appoint two additional
6 members to the board who shall be citizens of the county, but not officers of the
7 county and, for such additional members appointed after August 28, 2007, not
8 related to any member of the county board of equalization within the third degree

9 of consanguinity, who shall have some level of experience as determined by the
10 county commission as a real estate broker, real estate appraiser, home builder,
11 property developer, lending officer, or investor in real estate before such member's
12 appointment to the board. The assessor or a member of the assessor's staff shall
13 be present at all board of equalization hearings, and shall have the right to
14 present evidence pertaining to any assessment matter before the board.

15 2. Except as provided in subsection 3 of this section, this board shall meet
16 at the office of the county clerk on the third Monday of July of each year.

17 3. Upon a finding by the board that it is necessary in order to fairly hear
18 all cases arising from a general reassessment **or to render a decision within**
19 **the required amount of time**, the board may [begin meeting after July first
20 in any applicable year to timely consider any appeal or complaint resulting from
21 an evaluation made during a general reassessment of all taxable real property
22 and possessory interests in the county] **meet as necessary**.

138.050. The following rules shall be observed by county boards of
2 equalization:

3 (1) They shall raise the valuation of all tracts or parcels of land and all
4 tangible personal property as in their opinion have been returned below their real
5 value; but, after the board has raised the valuation of such property, it shall give
6 notice of the fact, specifying the property and the amount raised, to the persons
7 owning or controlling the same, by personal notice, or through the mail if address
8 is known, or if address is unknown, by notice in one issue of any newspaper
9 published within the county at least once a week, and that said board shall meet
10 [on the third Monday in July] **as necessary**, to hear reasons, if any be given,
11 why such increase should not be made; the board shall meet [on the third Monday
12 in July in each year] **as necessary** to hear any person relating to any such
13 increase in valuation[. In any county with a charter form of government or any
14 city not within a county, the board shall complete all business by the fourth
15 Saturday in August. Any county of the first, second, third, or fourth classification
16 shall complete all business by July thirty-first];

17 (2) They shall reduce the valuation of such tracts or parcels of land or any
18 tangible personal property which, in their opinion, has been returned above its
19 true value as compared with the average valuation of all the real and tangible
20 personal property of the county.

138.090. 1. Except as provided in subsection 2 of this section, the county
2 board of equalization in first class counties shall meet on the first Monday in July
3 of each year.

4 2. Upon a finding by the board that it is necessary in order to fairly hear
5 all cases arising from a general reassessment **or to render a decision within**
6 **the required amount of time**, the board may [begin meeting after July first
7 in any applicable year to timely consider any appeal or complaint resulting from
8 an evaluation made during a general reassessment of all taxable real property
9 and possessory interests in the county] **meet as necessary**. There shall be no
10 presumption that the assessor's valuation is correct.

 138.100. 1. The following rules shall be observed by such county boards
2 of equalization:

3 (1) They shall raise the valuation of all tracts or parcels of land and all
4 tangible personal property as in their opinion have been returned below their real
5 value; but, after the board has raised the valuation of such property, notice shall
6 be given that said valuation of such property has been increased and a hearing
7 shall be granted; such notice shall be in writing and shall be directed to the
8 owner of the property or the person controlling the same, at his last address as
9 shown by the records in the assessor's office, and shall describe the property and
10 the value thereof as increased; such notice may be by personal service or by mail
11 and if the address of such person or persons is unknown, notice may be given by
12 publication in two newspapers published within the county; such notice shall be
13 served, mailed or published at least five days prior to the date on which said
14 hearing shall be held at which objections, if any, may be made against said
15 increased assessment;

16 (2) They shall reduce the valuation of such tracts or parcels of land or of
17 any tangible personal property which, in their opinion, has been returned above
18 its true value as compared with the average valuation of all the real and tangible
19 personal property of the county.

20 2. Such hearings shall [end on the thirty-first day of July of each year,
21 except in any city not within a county or any county with a charter form of
22 government, in which such hearings shall end by the fourth Saturday in August]
23 **occur as necessary**; provided, that the estimated true value of personal
24 property as shown on any itemized personal property return shall not be
25 conclusive on the assessor or prevent the assessor from increasing such
26 valuation. Provided further that said board of equalization may meet thereafter
27 at least once a month for the purpose of hearing allegations of erroneous
28 assessments, double assessments and clerical errors, and upon satisfactory proof
29 thereof shall correct such errors and certify the same to the county clerk and
30 county collector.

31 3. The board of equalization in all counties with a charter form of
32 government shall provide the taxpayer with written findings of fact and a written
33 basis for the board's decision regarding any parcel of real property which is the
34 subject of a hearing before any board of equalization.

35 4. The provisions of subsection 3 of this section shall only apply in any
36 county with a charter form of government with more than one million
37 inhabitants.

 138.110. Complaints as to rulings of the county board of equalization in
2 such counties shall be filed according to law with the state tax commission [not
3 later than September thirtieth of the year in which such ruling was made].

 138.120. 1. The merchants' book and manufacturers' book prepared as
2 prescribed by law shall be returned by the assessor to the county board of
3 equalization on the first day of July of each year, which said board is hereby
4 required to meet at the office of the clerk of the county commission on the first
5 Monday in July of each year for the purpose of equalizing the valuation of
6 merchants' and manufacturers' statements, and to that end shall have the same
7 powers and shall proceed in the same manner as provided by law, for the
8 equalization of real and other tangible personal property, so far as is consistent
9 with the provisions of this chapter.

10 2. After the board shall have raised the valuation of any statement, it
11 shall give notice of the fact to the person, corporation or firm whose statement
12 shall have been raised in amount, by not less than five days' notice through the
13 mail, prior to the day of hearing, specifying the amount of such raise and advising
14 the taxpayer that he may offer objections to such increase as made.

15 [3. The last meeting of said board shall be held not later than the
16 thirty-first day of July of each year, except in any city not within a county or any
17 county with a charter form of government, in which such last meeting shall be
18 held not later than the fourth Saturday in August.]

 138.170. 1. [Except as provided in subsection 4 of this section,] The board
2 shall meet [on the first Monday in July, annually, and may continue to meet] as
3 needed [until the fourth Saturday in August].

4 2. The board may subpoena witnesses and order the production of books
5 and papers, and any member may administer oaths, in relation to any matter
6 within its jurisdiction.

7 3. The board shall hear and determine all appeals summarily, and keep
8 a record of its proceedings, which shall remain in the assessment division.

9 [4. Upon a finding by the board that it is necessary in order to fairly hear

10 all cases arising from a general reassessment, the board may begin meeting after
11 July first in any applicable year to timely consider any appeal or complaint
12 resulting from an evaluation made during a general reassessment of all taxable
13 real property and possessory interests in the city.]

138.180. Any person may appeal in writing to the board of equalization
2 from the assessment of his property, which appeal shall specify the matter of
3 which he complains and which shall be filed at the office of the assessor of the
4 city [on or before the second Monday in July of each year], and any person so
5 appealing shall have the right of appeal from decisions of the local board to the
6 state tax commission as provided by law. **The board of equalization shall**
7 **render a decision within thirty days from the date the appeal is filed**
8 **at the office of the assessor of the city.** There shall be no presumption that
9 the assessor's valuation is correct.

138.430. 1. Every owner of real property or tangible personal property
2 shall have the right to appeal from the local boards of equalization to the state
3 tax commission under rules prescribed by the state tax commission, within [the
4 time prescribed in this chapter or] thirty days following the final action of the
5 local board of equalization[, whichever date later occurs,] concerning all questions
6 and disputes involving the assessment against such property, the correct
7 valuation to be placed on such property, the method or formula used in
8 determining the valuation of such property, or the assignment of a discriminatory
9 assessment to such property. The commission shall investigate all such appeals
10 and shall correct any assessment or valuation which is shown to be unlawful,
11 unfair, improper, arbitrary or capricious. Any person aggrieved by the decision
12 of the commission may seek review as provided in chapter 536.

13 2. In order to investigate such appeals, the commission may inquire of the
14 owner of the property or of any other party to the appeal regarding any matter
15 or issue relevant to the valuation, subclassification or assessment of the
16 property. The commission may make its decision regarding the assessment or
17 valuation of the property based solely upon its inquiry and any evidence
18 presented by the parties to the commission, or based solely upon evidence
19 presented by the parties to the commission.

20 3. Every owner of real property or tangible personal property shall have
21 the right to appeal to the circuit court of the county in which the collector
22 maintains his office from the decision of the local board of equalization not later
23 than thirty days after the final decision of the board of equalization concerning
24 all questions and disputes involving the exclusion or exemption of such property

25 from assessment or from the tax rolls pursuant to the Constitution of the United
26 States or the constitution or laws of this state, or of the taxable situs of such
27 property. The appeal shall be as a trial de novo in the manner prescribed for
28 nonjury civil proceedings. Upon the timely filing of the appeal, the clerk of the
29 circuit court shall send to the county collector to whom the taxes on the property
30 involved would be due a notice that an appeal seeking exemption has been filed,
31 which notice shall contain the name of the taxpayer, the case number assigned
32 by the court, and the parcel or locator number of the property being
33 appealed. The notice to the collector shall state that the taxes in dispute are to
34 be impounded in accordance with subsection 2 of section 139.031.

35 4. Upon the timely filing of an appeal to the state tax commission as
36 provided in this section, or the transfer of an appeal to the commission in
37 accordance with subsection 5 of this section, the commission shall send to the
38 county collector to whom the taxes on the property involved would be due a notice
39 that an appeal has been filed or transferred as the case may be, which notice
40 shall contain the name of the taxpayer filing the appeal, the appeal number
41 assigned by the commission, the parcel or locator number of the property being
42 appealed, the assessed value by the board of equalization and the assessed value
43 proposed by the taxpayer, if such values have been provided to the commission
44 when the appeal is filed. The notice to the collector shall state that the taxes in
45 dispute are to be impounded in accordance with subsection 2 of section
46 139.031. Notice to the collector of an appeal filed in an odd-numbered year shall
47 also serve as notice to the collector to impound taxes for the following
48 even-numbered year if no decision has been rendered in the appeal. The state tax
49 commission shall notify the collector once a decision has been rendered in an
50 appeal.

51 5. If the circuit court, after review of the appeal, finds that the appeal is
52 not a proper subject for the appeal to the circuit court as provided in subsection
53 3 of this section, it shall transfer the appeal to the state tax commission for
54 consideration.

55 6. If an assessor classifies real property under a classification that is
56 contrary to or in conflict with a determination by the state tax commission or a
57 court of competent jurisdiction of said property **or assesses the value of the**
58 **property incorrectly**, the taxpayer shall be awarded costs of appeal and
59 reasonable attorney's fees on a challenge of the assessor's determination.

138.460. 1. After the various assessment rolls required to be made by law
2 shall have been passed upon by the several boards of equalization and prior to

3 the making and delivery of the tax rolls to the proper officers for collection of the
4 taxes, the several assessment rolls shall be subject to inspection by the
5 commission, or by any member or duly authorized agent or representative thereof.

6 2. In case it shall appear to the commission after such investigation, or
7 be made to appear to said commission by written complaint of any taxpayer, who
8 has previously appealed to the local board of equalization, that property subject
9 to taxation has been omitted from said roll, or individual assessments have not
10 been made in compliance with law, the said commission may issue an order
11 directing the assessing officer whose assessments are to be reviewed to appear
12 with his assessment roll and the sworn statements of the person or persons whose
13 property or whose assessments are to be considered, at a time and place to be
14 stated in said order, said time to be not less than five days from the date of the
15 issuance of said order, and the place to be at the office of the county commission
16 at the county seat, or at such other place in said county in which said roll was
17 made as the commission shall deem most convenient for the hearing herein
18 provided. [All complaints shall be filed with the commission not later than
19 September thirtieth.]

20 3. A copy of above order shall be published in at least one newspaper
21 published in the county at least five days before the time at which said assessor
22 is required to appear; or, where practicable, notice by mail may be given prior to
23 said hearing to all persons whose assessments are to be considered. A copy of
24 said order shall be served on the assessing officer at least three days before he
25 is required to appear with said roll.

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