

SECOND REGULAR SESSION

HOUSE BILL NO. 2677

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE CHIPMAN.

6701H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 50.540, 50.740, 137.115, 137.720, 137.721, 137.722, and 137.750, RSMo, and to enact in lieu thereof five new sections relating to counties.

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

Section A. Sections 50.540, 50.740, 137.115, 137.720, 137.721, 137.722, and 137.750, RSMo, are repealed and five new sections enacted in lieu thereof, to be known as sections 50.540, 50.740, 137.115, 137.720, and 137.750, to read as follows:

50.540. 1. On or before September first of each year in counties of class one~~[, and]~~ **or** on or before December first in counties of ~~[class two, and on or before the fifteenth day of January in counties of]~~ classes **two**, three, and four, each department, office, institution, commission, or court of the county receiving its revenues in whole or in part from the county shall prepare and submit to the budget officer estimates of its requirements for expenditures and its estimated revenues for the next budget year compared with the corresponding figures for the last completed fiscal year and estimated figures for the current fiscal year. The expenditure estimates shall be classified to set forth the data by funds, organization units, character and objects of expenditure; the organization units may be subclassified by functions and activities, if so directed by the budget officer. The estimates shall be accompanied by work programs showing the work planned to be done and the estimated cost thereof classified according to funds, organization units, character and objects of expenditure. The estimate of revenue shall be prepared by the accounting officer and shall be classified to show the receipts by funds, organization units and sources. The budget officer may cause estimate forms to be prepared and sent to the departments, offices, institutions, commissions and courts, or may direct the accounting officer to do so, and may direct that the estimates be returned to the accounting

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.

17 officer for tabulation. If any department, office, institution, commission or court fails to return
18 its estimates by September tenth in counties of class one[;] or by December first in counties of
19 [~~class two, or by January fifteenth in counties of~~] classes **two**, three, and four, the budget officer
20 shall make the estimates and his estimates shall be considered as the estimates of the department,
21 office, institution, commission or court. All boards and commissions responsible for the
22 expenditure of funds derived from countywide levies, including, but not limited to, library,
23 hospital, health units and similar political subdivisions, shall file with the budget officer a copy
24 of their final budget for the following year prior to the time the budget officer must submit the
25 comprehensive budget to the county commission for inclusion by the budget officer with the
26 consolidated county budget for the budget year.

27 2. The budget officer shall review the estimates, altering, revising, increasing or
28 decreasing the items as he deems necessary in view of the needs of the various spending agencies
29 and the probable income for the year.

30 3. The budget officer may direct any officer to appear and explain his estimates or to
31 present additional information.

32 4. The budget officer shall then prepare the budget document in the form prescribed by
33 section 50.550, and transmit it to the county commission not later than November fifteenth in
34 counties of class one[;] **or** December fifteenth in counties of [~~class two, February first in counties~~
35 ~~of~~] classes **two**, three, and four. The budget officer shall recommend and the county commission
36 shall fix all salaries of employees, other than those established by law, except that no salary for
37 any position shall be fixed at a rate above that fixed by law for the position. The budget officer
38 shall provide in his recommendations, and the county commission shall provide in its
39 appropriation order, that an amount equal to not less than three percent of the total estimated
40 general fund revenues shall be appropriated each year as an emergency fund. At any time during
41 the year the county commission in counties of class one may make transfers from the emergency
42 fund to any other appropriation, and in counties of classes two, three and four the county
43 commission may make these transfers on recommendation of the budget officer; but the transfers
44 in all classes shall be made only for unforeseen emergencies and only on unanimous vote of the
45 county commission

46 5. (1) The budget officer or the county commission, in counties of class one, shall hold
47 public hearings before the preparation and adoption of the budget document. Whenever the
48 budget officer recommends any decrease or reduction in the estimate of any department, officer,
49 commission or other agency of the county, he shall give special notice to the officer or agency
50 of the decrease or reduction and the officer or agency is entitled to be heard thereon by the county
51 commission.

52 (2) The budget officer, in counties of class two, shall hold public hearings before
53 preparation of the budget document or before submission to the county commission.

54 (3) The budget officer, in counties of classes three and four, shall hold a public hearing,
55 in the presence of the county commission, before preparation of the budget document.

56 (4) In all classes of counties, all estimates, work programs and other budget information
57 shall be open to public inspection at any time.

50.740. 1. ~~It is hereby made the first duty of]~~ **Within five days of receiving the budget**
2 **document**, the county commission in counties of classes three and four ~~[at its regular January~~
3 ~~term to]~~ **shall** go over the estimates and revise and amend the same in such way as to promote
4 efficiency and economy in county government. The commission may alter or change any
5 estimate as public interest may require and to balance the budget, first giving the person
6 preparing supporting data an opportunity to be heard. After the county commission shall have
7 revised the estimate it shall be the duty of the clerk of said commission forthwith to enter such
8 revised estimate on the record of the said commission and the commission shall forthwith enter
9 thereon its approval.

10 2. The county clerk shall within ~~[five]~~ **seven** days after the date of approval of such
11 budget estimate file a certified copy thereof with the county treasurer, taking a receipt therefor,
12 and he shall also forward a certified copy thereof to the state auditor by registered mail or by
13 electronic means under subsection 4 of this section. ~~[The county treasurer shall not pay nor enter~~
14 ~~protest on any warrant except payroll for the current year until such budget estimate shall have~~
15 ~~been so filed.]~~ If any county treasurer shall pay or enter for protest any warrant except payroll
16 before the budget estimate shall have been filed, as by sections 50.525 to 50.745 provided, the
17 county treasurer shall be liable on the official bond for such act. Immediately upon receipt of
18 the estimated budget the state auditor shall send to the county clerk the receipt therefor by
19 registered mail or by electronic means under subsection 4 of this section.

20 3. Any order of the county commission of any county authorizing or directing the
21 issuance of any warrant contrary to any provision of this law shall be void and of no binding
22 force or effect; and any county clerk, county treasurer, or other officer participating in the
23 issuance or payment of any such warrant shall be liable therefor upon the official bond.

24 4. For the purposes of fulfilling their respective requirements under subsection 2 of this
25 section, the county clerk and state auditor may correspond with the other by email or other
26 electronic system established by the state auditor for that purpose.

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's
2 deputies in all counties of this state including the City of St. Louis shall annually make a list of
3 all real and tangible personal property taxable in the assessor's city, county, town or district.
4 Except as otherwise provided in subsection 3 of this section and section 137.078, the assessor

5 shall annually assess all personal property at thirty-three and one-third percent of its true value
6 in money as of January first of each calendar year. The assessor shall annually assess all real
7 property, including any new construction and improvements to real property, and possessory
8 interests in real property at the percent of its true value in money set in subsection 5 of this
9 section. The true value in money of any possessory interest in real property in subclass (3),
10 where such real property is on or lies within the ultimate airport boundary as shown by a federal
11 airport layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR Part 139
12 certification and owned by a political subdivision, shall be the otherwise applicable true value
13 in money of any such possessory interest in real property, less the total dollar amount of costs
14 paid by a party, other than the political subdivision, towards any new construction or
15 improvements on such real property completed after January 1, 2008, and which are included in
16 the above-mentioned possessory interest, regardless of the year in which such costs were incurred
17 or whether such costs were considered in any prior year. The assessor shall annually assess all
18 real property in the following manner: new assessed values shall be determined as of January
19 first of each odd-numbered year and shall be entered in the assessor's books; those same assessed
20 values shall apply in the following even-numbered year, except for new construction and
21 property improvements which shall be valued as though they had been completed as of January
22 first of the preceding odd-numbered year. The assessor may call at the office, place of doing
23 business, or residence of each person required by this chapter to list property, and require the
24 person to make a correct statement of all taxable tangible personal property owned by the person
25 or under his or her care, charge or management, taxable in the county. ~~[On or before January~~
26 ~~first of each even-numbered year, the assessor shall prepare and submit a two-year assessment~~
27 ~~maintenance plan to the county governing body and the state tax commission for their respective~~
28 ~~approval or modification. The county governing body shall approve and forward such plan or~~
29 ~~its alternative to the plan to the state tax commission by February first. If the county governing~~
30 ~~body fails to forward the plan or its alternative to the plan to the state tax commission by~~
31 ~~February first, the assessor's plan shall be considered approved by the county governing body.~~
32 ~~If the state tax commission fails to approve a plan and if the state tax commission and the~~
33 ~~assessor and the governing body of the county involved are unable to resolve the differences, in~~
34 ~~order to receive state cost-share funds outlined in section 137.750, the county or the assessor~~
35 ~~shall petition the administrative hearing commission, by May first, to decide all matters in~~
36 ~~dispute regarding the assessment maintenance plan. Upon agreement of the parties, the matter~~
37 ~~may be stayed while the parties proceed with mediation or arbitration upon terms agreed to by~~
38 ~~the parties. The final decision of the administrative hearing commission shall be subject to~~
39 ~~judicial review in the circuit court of the county involved.]~~ In the event a valuation of subclass
40 (1) real property within any county with a charter form of government, or within a city not within

41 a county, is made by a computer, computer-assisted method or a computer program, the burden
42 of proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall be
43 on the assessor at any hearing or appeal. In any such county, unless the assessor proves
44 otherwise, there shall be a presumption that the assessment was made by a computer,
45 computer-assisted method or a computer program. Such evidence shall include, but shall not be
46 limited to, the following:

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

49 (2) The purchase prices from sales of at least three comparable properties and the address
50 or location thereof. As used in this subdivision, the word “comparable” means that:

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

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

57 2. Assessors in each county of this state and the City of St. Louis may send personal
58 property assessment forms through the mail.

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

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

64 (2) Livestock, twelve percent;

65 (3) Farm machinery, twelve percent;

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

70 (5) Poultry, twelve percent; and

71 (6) Tools and equipment used for pollution control and tools and equipment used in
72 retooling for the purpose of introducing new product lines or used for making improvements to
73 existing products by any company which is located in a state enterprise zone and which is
74 identified by any standard industrial classification number cited in subdivision (5) of section
75 135.200, twenty-five percent.

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

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

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

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

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

86 6. Manufactured homes, as defined in section 700.010, which are actually used as
87 dwelling units shall be assessed at the same percentage of true value as residential real property
88 for the purpose of taxation. The percentage of assessment of true value for such manufactured
89 homes shall be the same as for residential real property. If the county collector cannot identify
90 or find the manufactured home when attempting to attach the manufactured home for payment
91 of taxes owed by the manufactured home owner, the county collector may request the county
92 commission to have the manufactured home removed from the tax books, and such request shall
93 be granted within thirty days after the request is made; however, the removal from the tax books
94 does not remove the tax lien on the manufactured home if it is later identified or found. For
95 purposes of this section, a manufactured home located in a manufactured home rental park, rental
96 community or on real estate not owned by the manufactured home owner shall be considered
97 personal property. For purposes of this section, a manufactured home located on real estate
98 owned by the manufactured home owner may be considered real property.

99 7. Each manufactured home assessed shall be considered a parcel for the purpose of
100 reimbursement pursuant to section 137.750, unless the manufactured home is real estate as
101 defined in subsection 7 of section 442.015 and assessed as a realty improvement to the existing
102 real estate parcel.

103 8. Any amount of tax due and owing based on the assessment of a manufactured home
104 shall be included on the personal property tax statement of the manufactured home owner unless
105 the manufactured home is real estate as defined in subsection 7 of section 442.015, in which case
106 the amount of tax due and owing on the assessment of the manufactured home as a realty
107 improvement to the existing real estate parcel shall be included on the real property tax statement
108 of the real estate owner.

109 9. The assessor of each county and each city not within a county shall use the trade-in
110 value published in the October issue of the National Automobile Dealers' Association Official
111 Used Car Guide, or its successor publication, as the recommended guide of information for

112 determining the true value of motor vehicles described in such publication. The assessor shall
113 not use a value that is greater than the average trade-in value in determining the true value of the
114 motor vehicle without performing a physical inspection of the motor vehicle. For vehicles two
115 years old or newer from a vehicle's model year, the assessor may use a value other than average
116 without performing a physical inspection of the motor vehicle. In the absence of a listing for a
117 particular motor vehicle in such publication, the assessor shall use such information or
118 publications which in the assessor's judgment will fairly estimate the true value in money of the
119 motor vehicle.

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

124 11. If a physical inspection is required, pursuant to subsection 10 of this section, the
125 assessor shall notify the property owner of that fact in writing and shall provide the owner clear
126 written notice of the owner's rights relating to the physical inspection. If a physical inspection
127 is required, the property owner may request that an interior inspection be performed during the
128 physical inspection. The owner shall have no less than thirty days to notify the assessor of a
129 request for an interior physical inspection.

130 12. A physical inspection, as required by subsection 10 of this section, shall include, but
131 not be limited to, an on-site personal observation and review of all exterior portions of the land
132 and any buildings and improvements to which the inspector has or may reasonably and lawfully
133 gain external access, and shall include an observation and review of the interior of any buildings
134 or improvements on the property upon the timely request of the owner pursuant to subsection 11
135 of this section. Mere observation of the property via a drive-by inspection or the like shall not
136 be considered sufficient to constitute a physical inspection as required by this section.

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

139 14. A county or city collector may accept credit cards as proper form of payment of
140 outstanding property tax or license due. No county or city collector may charge surcharge for
141 payment by credit card which exceeds the fee or surcharge charged by the credit card bank,
142 processor, or issuer for its service. A county or city collector may accept payment by electronic
143 transfers of funds in payment of any tax or license and charge the person making such payment
144 a fee equal to the fee charged the county by the bank, processor, or issuer of such electronic
145 payment.

146 15. Any county or city not within a county in this state may, by an affirmative vote of
147 the governing body of such county, opt out of the provisions of this section and sections 137.073,

148 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly,
149 second regular session and section 137.073 as modified by house committee substitute for senate
150 substitute for senate committee substitute for senate bill no. 960, ninety-second general
151 assembly, second regular session, for the next year of the general reassessment, prior to January
152 first of any year. No county or city not within a county shall exercise this opt-out provision after
153 implementing the provisions of this section and sections 137.073, 138.060, and 138.100 as
154 enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and
155 section 137.073 as modified by house committee substitute for senate substitute for senate
156 committee substitute for senate bill no. 960, ninety-second general assembly, second regular
157 session, in a year of general reassessment. For the purposes of applying the provisions of this
158 subsection, a political subdivision contained within two or more counties where at least one of
159 such counties has opted out and at least one of such counties has not opted out shall calculate a
160 single tax rate as in effect prior to the enactment of house bill no. 1150 of the ninety-first general
161 assembly, second regular session. A governing body of a city not within a county or a county
162 that has opted out under the provisions of this subsection may choose to implement the
163 provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill
164 no. 1150 of the ninety-first general assembly, second regular session, and section 137.073 as
165 modified by house committee substitute for senate substitute for senate committee substitute for
166 senate bill no. 960, ninety-second general assembly, second regular session, for the next year of
167 general reassessment, by an affirmative vote of the governing body prior to December thirty-first
168 of any year.

169 16. The governing body of any city of the third classification with more than twenty-six
170 thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants located
171 in any county that has exercised its authority to opt out under subsection 15 of this section may
172 levy separate and differing tax rates for real and personal property only if such city bills and
173 collects its own property taxes or satisfies the entire cost of the billing and collection of such
174 separate and differing tax rates. Such separate and differing rates shall not exceed such city's
175 tax rate ceiling.

176 17. Any portion of real property that is available as reserve for strip, surface, or coal
177 mining for minerals for purposes of excavation for future use or sale to others that has not been
178 bonded and permitted under chapter 444 shall be assessed based upon how the real property is
179 currently being used. Any information provided to a county assessor, state tax commission, state
180 agency, or political subdivision responsible for the administration of tax policies shall, in the
181 performance of its duties, make available all books, records, and information requested, except
182 such books, records, and information as are by law declared confidential in nature, including
183 individually identifiable information regarding a specific taxpayer or taxpayer's mine property.

184 For purposes of this subsection, “mine property” shall mean all real property that is in use or
185 readily available as a reserve for strip, surface, or coal mining for minerals for purposes of
186 excavation for current or future use or sale to others that has been bonded and permitted under
187 chapter 444.

137.720. 1. A percentage of all ad valorem property tax collections allocable to each
2 taxing authority within the county and the county shall be deducted from the collections of taxes
3 each year and shall be deposited into the assessment fund of the county [as required pursuant to
4 section 137.750.] **or city not within a county. On and after July 1, 2018**, the percentage shall
5 be [~~one-half of~~] :

6 **(1) One and one-half percent for all counties that were of the first [and second]**
7 **classification as of January 1, 1996, and all cities not within a county;**

8 **(2) Two percent for all counties that became of the first classification after January**
9 **1, 1996;**

10 **(3) Two and one-half percent for all counties of the second and fourth**
11 **classifications; and [one]**

12 **(4) Three percent for counties of the third [and fourth] classification.**

13 2. [~~Prior to July 1, 2009, for counties of the first classification, counties with a charter~~
14 ~~form of government, and any city not within a county, an additional one-eighth of one percent~~
15 ~~of all ad valorem property tax collections shall be deducted from the collections of taxes each~~
16 ~~year and shall be deposited into the assessment fund of the county as required pursuant to section~~
17 ~~137.750, and for counties of the second, third, and fourth classification, an additional one-quarter~~
18 ~~of one percent of all ad valorem property tax collections shall be deducted from the collections~~
19 ~~of taxes each year and shall be deposited into the assessment fund of the county as required~~
20 ~~pursuant to section 137.750, provided that such additional amounts shall not exceed one hundred~~
21 ~~thousand dollars in any year for any county of the first classification and any county with a~~
22 ~~charter form of government and fifty thousand dollars in any year for any county of the second,~~
23 ~~third, or fourth classification.~~

24 ~~3. Effective July 1, 2009, for counties of the first classification, counties with a charter~~
25 ~~form of government, and any city not within a county, an additional one-eighth of one percent~~
26 ~~of all ad valorem property tax collections shall be deducted from the collections of taxes each~~
27 ~~year and shall be deposited into the assessment fund of the county as required pursuant to section~~
28 ~~137.750, and for counties of the second, third, and fourth classification, an additional one-half~~
29 ~~of one percent of all ad valorem property tax collections shall be deducted from the collections~~
30 ~~of taxes each year and shall be deposited into the assessment fund of the county as required~~
31 ~~pursuant to section 137.750, provided that such additional amounts shall not exceed one hundred~~
32 ~~twenty-five thousand dollars in any year for any county of the first classification and any county~~

33 with a charter form of government and seventy-five thousand dollars in any year for any county
34 of the second, third, or fourth classification.

35 ~~————4.]~~ The county shall bill any taxing authority collecting its own taxes. The county may
36 also provide additional moneys for the fund. To be eligible for ~~[state cost share funds]~~ a
37 **percentage of ad valorem property tax collections as** provided pursuant to section ~~[137.750]~~
38 **137.720**, every county shall provide from the county general revenue fund an amount equal to
39 an average of the three most recent years of the amount provided from general revenue to the
40 assessment fund; provided, however, that capital expenditures and equipment expenses identified
41 in a memorandum of understanding signed by the county's governing body and the county
42 assessor prior to transfer of county general revenue funds to the assessment fund shall be
43 deducted from a year's contribution before computing the three-year average, except that a lesser
44 amount shall be acceptable if unanimously agreed upon by the county assessor, the county
45 governing body, and the state tax commission. The county shall deposit the county general
46 revenue funds in the assessment fund ~~[as agreed to in its original or amended maintenance plan;~~
47 ~~state reimbursement funds shall be withheld until the amount due is properly deposited in such~~
48 ~~fund.~~

49 ~~————5.~~ For all years beginning on or after January 1, 2010, any property tax collections
50 deposited into the county assessment funds provided for in subsection 2 of this section shall be
51 disallowed in any year in which the state tax commission notifies the county that state
52 assessment reimbursement funds have been withheld from the county for three consecutive
53 quarters due to noncompliance by the assessor or county commission with the county's
54 assessment maintenance plan].

137.750. ~~[1. If a county has an assessment maintenance plan approved pursuant to~~
2 ~~section 137.115, a portion of all the costs and expenses of the assessor of each county and each~~
3 ~~city not within a county, incurred for the current quarter in performing all duties necessary to~~
4 ~~assess and maintain equalized assessed valuations of real property, making real and personal~~
5 ~~property assessments and preparing abstracts of assessment lists, shall be reimbursed by the state.~~
6 ~~The state shall reimburse up to sixty percent of all the current and past unreported quarterly costs~~
7 ~~and expenses of the assessor of each county and each city not within a county based on~~
8 ~~compliance with the state tax commission approved assessment and equalization maintenance~~
9 ~~plan. The state shall reimburse each eligible county a minimum of three dollars per parcel for~~
10 ~~up to twenty thousand parcels, but no further reimbursements shall be made until the county has~~
11 ~~expended at least two-thirds of that amount of money for assessment maintenance from its~~
12 ~~assessment fund. The annual state reimbursement to any county pursuant to this section in 2000~~
13 ~~shall not exceed seven dollars per parcel of real property in the county and each year thereafter~~
14 ~~such maximum amount may be increased by up to three percent, but the amount reimbursed by~~

15 ~~the state shall not exceed sixty percent of the actual costs and expenses incurred, except that~~
16 ~~counties entitled to only the three-dollar per parcel minimum shall receive one-fourth of the~~
17 ~~state's contribution each quarter.~~

18 ~~———2.] The governing body of each county and city not within a county which seeks or will~~
19 ~~seek reimbursement under any provision of this section or section 137.720 shall establish a fund~~
20 ~~to be known as the "Assessment Fund", to be used solely as a depository for funds received by~~
21 ~~the county or city pursuant to this section and sections 137.037 and 137.720, from the general~~
22 ~~revenue fund of the county or other sources for the purpose of funding the costs and expenses~~
23 ~~incurred [in implementing an assessment and equalization maintenance plan approved under~~
24 ~~section 137.115 and] for assessing real and personal property **within the county or city not**~~
25 ~~**within a county and for maintaining an assessment and equalization map.**~~

26 ~~[3. All counties and cities not within a county seeking state funds under this section shall~~
27 ~~submit a certified copy of their costs and expenses to the commissioner of the office of~~
28 ~~administration not later than the thirtieth day of the quarter immediately following the quarter~~
29 ~~for which such state funds are sought. The commissioner of the office of administration shall,~~
30 ~~in such form as may be prescribed by rule, certify that the county requests for reimbursement are~~
31 ~~consistent with the assessment and equalization maintenance plan approved by the state tax~~
32 ~~commission as provided in section 137.115, and shall pay the state's share out of funds~~
33 ~~appropriated for that purpose quarterly to each eligible county and city to reimburse such county~~
34 ~~or city for reimbursable costs and expenses incurred in the previous calendar quarter.~~

35 ~~———4. (1) The following costs and expenses shall not qualify for state reimbursement or~~
36 ~~reimbursement from tax moneys withheld from political subdivisions:~~

37 ~~———(a) Premiums for property and casualty insurance and liability insurance;~~

38 ~~———(b) Depreciation, interest, building and ground maintenance, fuel and utility costs, and~~
39 ~~other indirect expenses which can be classified as the overhead expenses of the assessor's office;~~

40 ~~———(c) Purchases of motor vehicles;~~

41 ~~———(2) Costs and expenses which shall qualify for state reimbursement, but only if identified~~
42 ~~in the county maintenance plan and subsequently specifically approved by the state tax~~
43 ~~commission, shall include:~~

44 ~~———(a) Salaries and benefits of data processing and legal personnel not directly employed~~
45 ~~by the assessor;~~

46 ~~———(b) Costs and expenses for computer software, hardware, and maintenance;~~

47 ~~———(c) Costs and expenses of any additional office space made necessary in order to carry~~
48 ~~out the county's maintenance plan;~~

49 ~~———(d) Costs of leased equipment;~~

50 ~~———(e) Costs of aerial photography.]~~

