

SECOND REGULAR SESSION

# HOUSE BILL NO. 2453

100TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE ROWLAND.

5261H.011

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

To repeal section 138.060, RSMo, and to enact in lieu thereof one new section relating to property assessments.

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

Section A. Section 138.060, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 138.060, to read as follows:

138.060. 1. The county board of equalization shall, in a summary way, determine all appeals from the valuation of property made by the assessor, and shall correct and adjust the assessment accordingly. There shall be no presumption that the assessor's valuation is correct. In any county with a charter form of government with a population greater than two hundred eighty thousand inhabitants but less than two hundred eighty-five thousand inhabitants, and in any county with a charter form of government with greater than one million inhabitants, and in any city not within a county, the assessor shall have the burden to prove that the assessor's valuation does not exceed the true market value of the subject property. In such county or city, in the event a physical inspection of the subject property is required by subsection 10 of section 137.115, the assessor shall have the burden to establish the manner in which the physical inspection was performed and shall have the burden to prove that the physical inspection was performed in accordance with section 137.115. In such county or city, in the event the assessor fails to provide sufficient evidence to establish that the physical inspection was performed in accordance with section 137.115, the property owner shall prevail on the appeal as a matter of law. At any hearing before the state tax commission or a court of competent jurisdiction of an appeal of assessment from a first class charter county or a city not within a county, the assessor shall not advocate nor present evidence advocating a valuation higher than that value finally

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.

18 determined by the assessor or the value determined by the board of equalization, whichever is  
19 higher, for that assessment period.

20         2. The county clerk shall keep an accurate record of the proceedings and orders of the  
21 board, and the assessor shall correct all erroneous assessments, and the clerk shall adjust the tax  
22 book according to the orders of such board and the orders of the state tax commission, except  
23 that in adding or deducting such percent to each tract or parcel of real estate as required by such  
24 board or state tax commission, he shall add or deduct in each case any fractional sum of less than  
25 fifty cents, so that the value of any separate tract shall contain no fractions of a dollar.

26         **3. Notwithstanding any provision of law to the contrary, if a county board of**  
27 **equalization does not make a final determination on an appeal from the valuation of**  
28 **property made by an assessor in the same calendar year in which such appeal is lodged,**  
29 **the appeal shall terminate and the property shall be assigned the same valuation that such**  
30 **property was given at the most recent assessment prior to the assessment being considered**  
31 **on appeal. The provisions of this subsection shall not be construed to prohibit a county**  
32 **assessor from reassessing the valuation of any such property in any subsequent assessment**  
33 **period.**

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