

FIRST EXTRAORDINARY SESSION OF THE  
FIRST REGULAR SESSION

# HOUSE BILL NO. 34

## 100TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE ROWLAND.

2567H.011

DANA RADEMAN MILLER, Chief Clerk

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### AN ACT

To amend chapter 137, RSMo, by adding thereto one new section relating to property tax assessments.

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

Section A. Chapter 137, RSMo, is amended by adding thereto one new section, to be  
2 known as section 137.386, to read as follows:

3       **137.386. 1. An assessor of property in a first class county shall report all appeals**  
4 **which he or she receives to the board of equalization of his or her county.**

5       **2. If a board of equalization of a first class county receives a total of ten thousand**  
6 **or more appeals on the assessments of properties within the county for a given calendar**  
7 **year, including all appeals received directly by the board and any appeals reported to the**  
8 **board by an assessor, the board of equalization shall order an automatic reassessment of**  
9 **all properties within the county for which the board has received an appeal for that year.**

10       **3. Any reassessment, as described under subsection 2 of this section, shall be**  
11 **conducted by the assessor of property in the county and shall be completed in as timely of**  
**a manner as possible. All applicable provisions of this chapter shall apply to the**  
**reassessment.**

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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.