

# STATE TAX COMMISSION OF MISSOURI



ASSESSOR – ELECT TRAINING

AUGUST 24, 2021

# STATE TAX COMMISSION

## Constitution

### Article X

- Section 14. Equalization commission—appointment—duties.—The general assembly shall establish a commission, to be appointed by the governor by and with the advice and consent of the senate, to equalize assessments as between counties and, under such rules as may be prescribed by law, to hear appeals from local boards in individual cases and, upon such appeal, to correct any assessment which is shown to be unlawful, unfair, arbitrary or capricious. Such commission shall perform all other duties prescribed by law.

# MISSOURI SUPREME COURT

## JANUARY 25, 1979

- Found that St. Louis County violated the uniformity provision of state constitution.
- Required the County to perform general reassessments yearly.
- Held that it is the responsibility of the State Tax Commission (STC) to resolve assessment inequities across the state.
- In response to the Court's findings the General Assembly passed SB247, allowed all counties to complete a general reassessment.

# STATE TAX COMMISSION FUNCTIONS/RESPONSIBILITIES

## Five primary functions:

1. Inter and intra county equalization
2. Conduct judicial hearings from local Board of Equalizations (BOEs)
3. Develop and implement statewide assessment programs providing uniform and equitable assessments throughout the state
4. Original Assessment of distributable property of railroad and public utilities
5. Supervise local assessing officers and local assessment programs to ensure compliance with statutory and Constitutional mandates

# STATE TAX COMMISSION FUNCTIONS/RESPONSIBILITIES

## 1. Inter and Intra County Equalization

- Conduct statistical studies to determine assessment levels and quality of a county's assessment program
- Work with assessors to establish accurate, market value based assessments

# STATE TAX COMMISSION FUNCTIONS/RESPONSIBILITIES

## **2. Conduct Judicial Hearings from Local BOE's**

- Official record is established for judicial review
- 10,000-17,000 appeals are received on biennial basis

# STATE TAX COMMISSION FUNCTIONS/RESPONSIBILITIES

## **3. Develop & Implement Statewide Assessment Program to Provide Uniform & Equitable Assessments Throughout the State**

- Establishes assessment guidelines which conform with statutory and constitutional mandates
- Serves as informational clearing house for the Governor and General Assembly in developing tax policy

# STATE TAX COMMISSION FUNCTIONS/RESPONSIBILITIES

## 4. Original Assessment of Distributable Property of Railroads and Public Utilities

- Performs 760 unitary appraisal valuations of railroad and utility companies annually
- Generates in excess of \$400 million in distributable property



# STATE TAX COMMISSION FUNCTIONS/RESPONSIBILITIES

## **5. Supervise local assessing officers and local assessment programs to ensure compliance with statutory and Constitutional mandates**

- Assists assessors in the development of biennial assessment maintenance plans
- Conducts studies in determining statutory compliance to an approved assessment maintenance plan

# NATURE AND ORGANIZATION OF THE STATE TAX COMMISSION

- 3 Commissioners with staggered six year terms
- 4 Sections:
  - Administration – Stacey Jacobs
  - Local Assistance – Jeff Schmidt
  - Original Assessment – Rosella Schad
  - Legal – Amy S. Westermann

# NATURE AND ORGANIZATION OF THE STATE TAX COMMISSION

## **Administration**

- *Stacey Jacobs, Administrative Secretary*
- Responsible for the day-to-day operations of the State Tax Commission

# NATURE AND ORGANIZATION OF THE STATE TAX COMMISSION

## **Local Assistance**

- Jeff Schmidt, *Appraisal and Assessment Manager*
  - Oversees the staff responsible for assisting counties in implementing their assessment maintenance program
  - Conducts studies determining level and quality of assessments as required by law

# NATURE AND ORGANIZATION OF THE STATE TAX COMMISSION

## **Original Assessment**

- *Rosella Schad, Appraisal and Assessment Manager*
  - Is charged with annual duty to assess distributable property of railroad and public utilities, private cars, and other related entities
  - Provides research and technical support in determining the values of rural electric cooperatives

# NATURE AND ORGANIZATION OF THE STATE TAX COMMISSION

## Legal

- Amy S. Westermann, *Chief Counsel*
  - Oversees three attorneys who conduct assessment appeal hearings
  - Reviews all decisions including findings of facts and conclusions of law

# LEGISLATIVE AND BUDGET ISSUES

# LEGISLATION

Over 1,000 bills are filed each  
year.....

However, only 75-100 become law



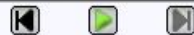
# The Missouri House of Representatives

## MISSOURI HOUSE OF REPRESENTATIVES

[Home](#)[Members](#)[Committees](#)[Hearings](#)[Legislation](#)[Session](#)

### Chamber Messageboard

THE HOUSE OF THE 101ST GENERAL ASSEMBLY, 1st REGULAR SESSION, CONVENED JAN 6, 2021, WILL STAND ADJOURNED AS OF MIDNIGHT, MAY 30, 2021, PER THE CONSTITUTION



[CC Video](#) | [Video](#) | [Archive](#)



Rob Vescovo  
Speaker

**Welcome** to the online home of the Missouri House of Representatives. I encourage you to explore our website to learn about your government, track the legislative process, interact with your state representative, and watch legislative sessions live as the House deliberates issues important to all Missourians.

We welcome your input and suggestions on how to make government more efficient, effective, and accountable. It is a pleasure and honor to serve as Speaker of the Missouri House of Representatives.

All House Floor activity and most hearings are live streamed and can be found on the [House Media Feeds](#) page.

### Bill Search

[Prefiled Bills](#)  
[Bill List](#)  
[Appropriations Bill List](#)  
[Subject Index](#)  
[Past Session Archive](#)

[Find Your Representative](#)

### Hearings In Progress

[Submit Testimony](#)

No Hearings are currently in progress

### House Legislative Dashboard

**First Read:**  
1559

**Third Read:**  
180

**Truly Agreed:**  
40

**Signed By Governor:**

# The Missouri Senate



**MISSOURI SENATE**

Missouri General Assembly

SENATORS

COMMITTEES

LEGISLATION

HEARINGS

JOURNALS

CALENDAR

BILL SEARCH

LEGISLATOR LOOKUP

EMERGENCY ALERTS

## SESSION SCHEDULE

First Extraordinary Session of the 101st General Assembly

[Read more](#)

# The Missouri House of Representatives

**A Bill is introduced in the House and read on introduction and ordered printed**

**Committee holds a hearing and proponents and opponents testify**

**Committee sends bill to Select Standing Committee**

**Bill is read a second time and referred to committee – a standing committee**

**Committee may offer amendments and changes on a substitute for the bill (Substitute can be multiple amendments)**

**Select Standing Committee votes (or not) out the bill. Committee can't do amendments, but can substitute the bill**

# The Missouri House of Representatives

**Bill is placed on the House Perfection Calendar**

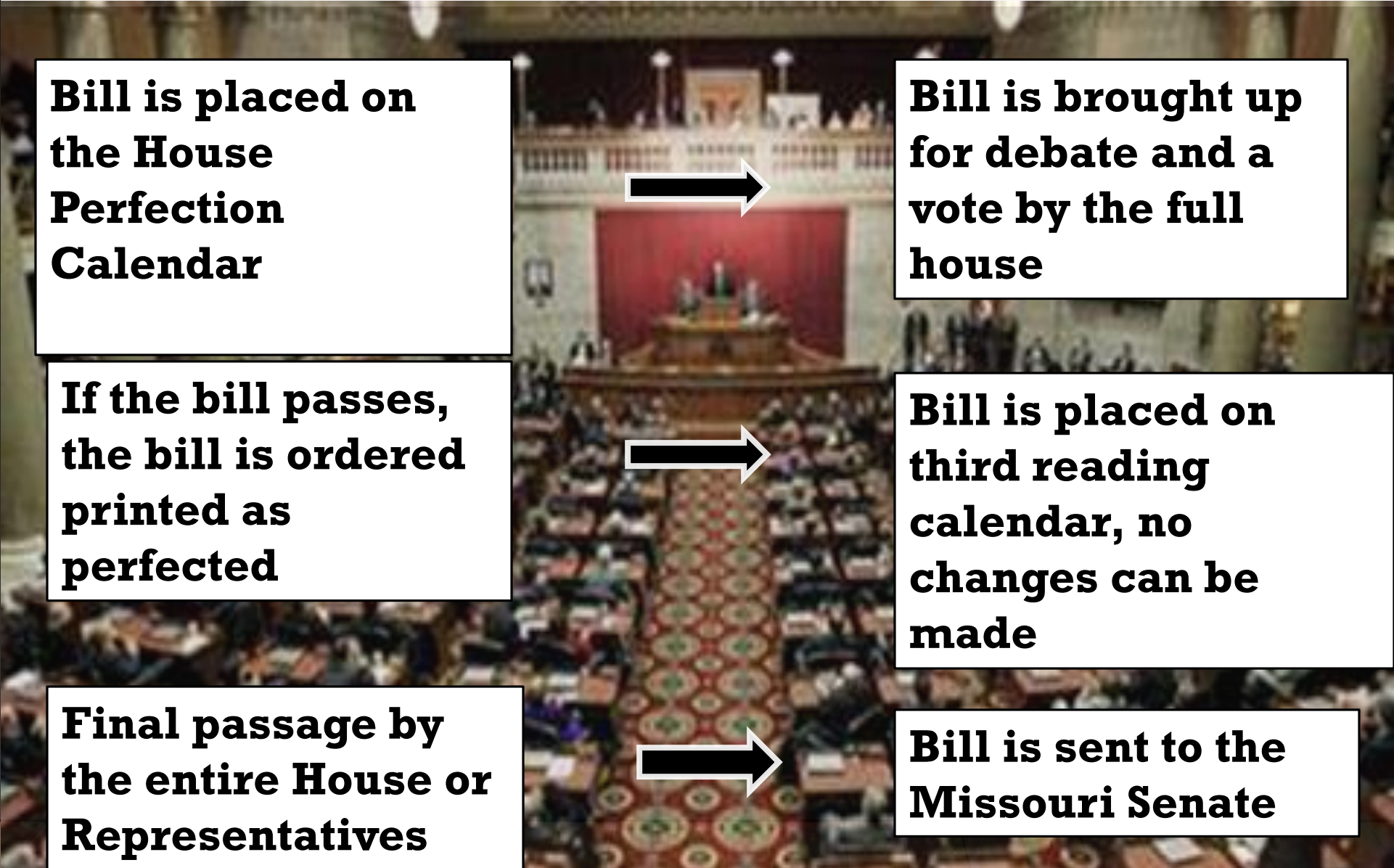
**If the bill passes, the bill is ordered printed as perfected**

**Final passage by the entire House or Representatives**

**Bill is brought up for debate and a vote by the full house**

**Bill is placed on third reading calendar, no changes can be made**

**Bill is sent to the Missouri Senate**

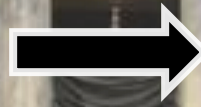


# The Missouri Senate

**Bill is first read**

**Committee holds a hearing where proponents and opponents are heard, amendments may be offered or a substitute**

**Final vote by the Senate. If approved, the bill goes back to the House of Representatives**



**Bill is read a second time and referred to appropriate committee**

**If the Committee votes the bill out, the bill is sent to the Senate Floor for debate and it may be amended or delayed**

# Conference and the 9 “Ifs”

**If the bill passes both the House and Senate in identical form, the bill is sent to the Governor**

**If the House rejects the changes, the bill is sent back to the Senate for reconsideration**

**If the Senate does not reconsider, the bill is sent to a conference committee composed of an equal number of House and Senate members**

**If the bill passes in a different form and the House agrees to the changes, the bill is sent to the Governor**

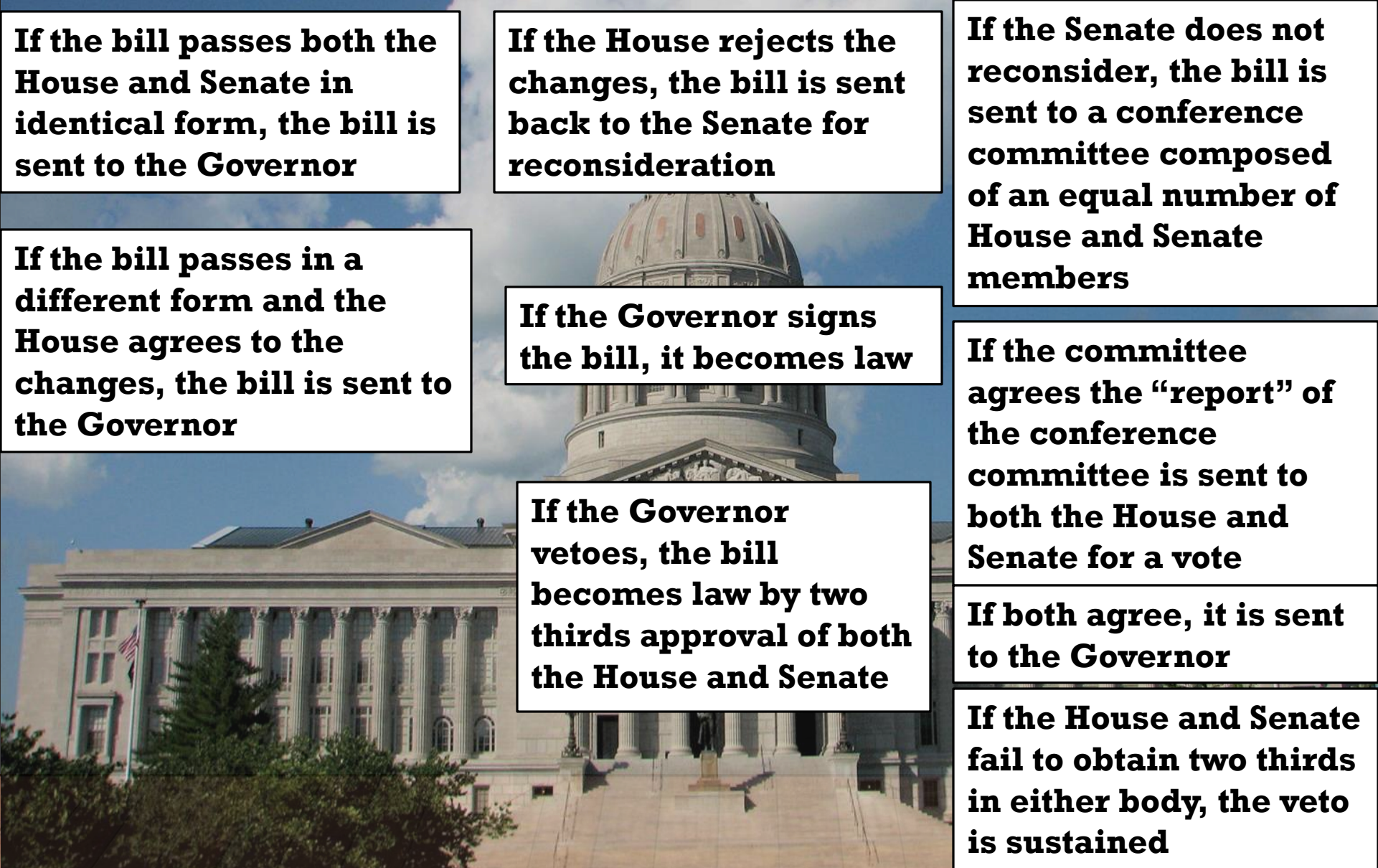
**If the Governor signs the bill, it becomes law**

**If the committee agrees the “report” of the conference committee is sent to both the House and Senate for a vote**

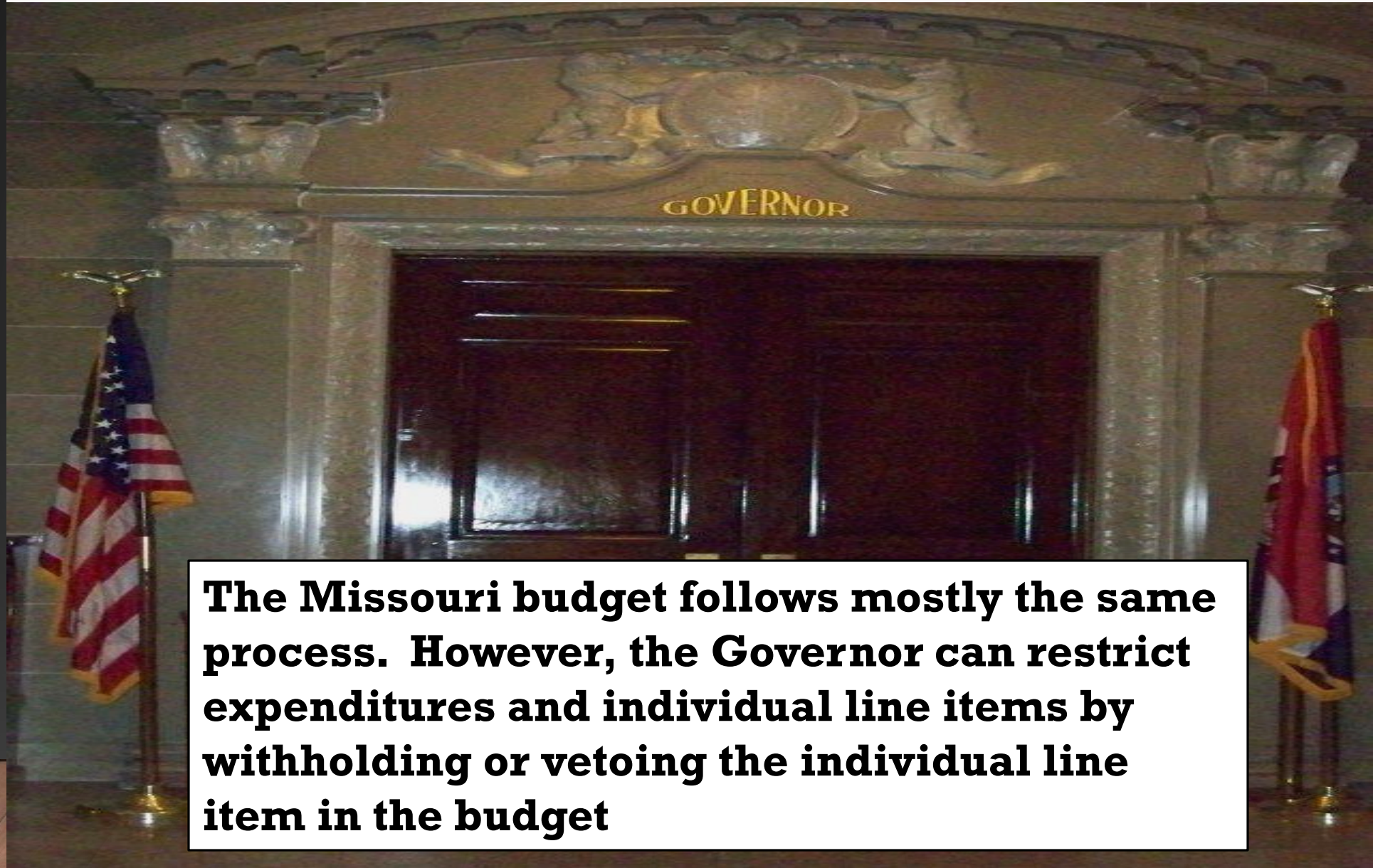
**If the Governor vetoes, the bill becomes law by two thirds approval of both the House and Senate**

**If both agree, it is sent to the Governor**

**If the House and Senate fail to obtain two thirds in either body, the veto is sustained**



# Governor



**The Missouri budget follows mostly the same process. However, the Governor can restrict expenditures and individual line items by withholding or vetoing the individual line item in the budget**

# FISCAL NOTE

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 0741S.031  
Bill No.: SB 24  
Subject: Taxation and Revenue - Property; Counties; Cities, Towns and Villages; Political Subdivisions  
Type: Original  
Date: January 20, 2021

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Bill Summary: This proposal incrementally reduces the personal property assessment rate from 33.3% to 0.001%.

**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>				
<b>FUND AFFECTED</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>Fully Implemented (FY 2027)</b>
<b>Total Estimated Net Effect on General Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



# FISCAL NOTE

## FISCAL ANALYSIS

### ASSUMPTION

Officials from the **State Tax Commission (STC)** assume this proposal limits the levying and collection of taxes on tangible personal property by reducing the percentage ratio of tax liability over a span of five years. Based on the act, the STC provides the following projected fiscal impact:

Total Estimated Personal Property Taxes paid in 2019 was \$1,453,000,000: \$961 million for motor vehicles + \$ 492 million for other personal property at 33.1/3% PP assessment ratio.

25% PP ratio: \$1,090,840,840 Year 1

19%PP ratio: \$829,039,039 Year 2

13% PP ratio: \$567,237,237 Year 3

7%PP ratio: \$305,435,435 Year 4

.001%PP ratio: \$43,634 Year 5

The above estimated fiscal impact excludes \$75 million (2019) in personal property that is part of centrally assessed personal property. Sec. 137.115 (1.) states "the assessor or the assessor's deputies in all counties of this state including the City of St. Louis shall annually make a list of all real and tangible personal property taxable in the assessor's city, county, town or district" as centrally assessed companies and property are state assessed, the agency assumes that this is not included in the underlying 137.115(1.).

The fiscal impact of the reduction of the percentage of assessment ratios for personal property over five years would result in the loss of \$1.4 -1.6 billion by year five to political subdivisions such as school districts, fire districts, cities, counties, and other local taxing jurisdictions in annual revenue. The State has over 2,800 local taxing jurisdictions who rely on personal property tax for revenue, the estimated fiscal impact of the act would decrease revenue from \$1.453 billion to \$44 thousand.



# SESSION SCHEDULE

First Extraordinary Session of the 101st General Assembly

[Read more](#)



## Bill Search - 2021 Session Only

To learn more about certain Senate bills, please visit the [Senate Bill Video Information](#) page.

To search legislation from a different session, make a selection here:

To search for a specific bill, enter the bill number without any spaces. Ex: SB485.

To search the bill text, enter a word or phrase without quotes. You may also search by statute (Ex: 160.400) or LR number (Ex: 4615S.011).

# BILL SUMMARY AND ACTIONS

101st General Assembly, 1st Regular Session

## HB 734

[Filed](#)
[In Committee](#)
[Floor Action](#)
[Sent to Senate](#)
[Truly Agreed](#)
[Sent to Governor](#)

Modifies provisions relating to utilities

**Sponsor:** [O'Donnell, Michael \(095\)](#)  
**Effective Date:** 8/28/2021  
**LR Number:** 1660H.09T  
**Governor Action:** 07/06/2021 - Approved by Governor (G)  
**Last Action:** 07/06/2021 - Delivered to Secretary of State (G)  
**Bill String:** CCS SS SCS HCS HB 734  
**Next House Hearing:** Hearing not scheduled  
**Calendar:** Bill currently not on a House calendar

Co-Sponsors

Actions

Hearings

[Print Actions](#)

Date	Jrn Pg	Activity Description
5/12/2021	<a href="#">H 2819</a>	Senate Message (S)
5/12/2021	<a href="#">H 2889 - 2890</a>	House Distributes Conference Committee Report (H)
5/12/2021	<a href="#">H 2894</a>	<a href="#">Referred: Fiscal Review(H)</a>
5/12/2021		Executive Session Completed (H)
5/12/2021		Voted Do Pass (H)
5/13/2021	<a href="#">H 2901 - 2902</a>	Reported Do Pass (H) - AYES: 6 NOES: 1 PRESENT: 0
5/13/2021	<a href="#">H 2910</a>	House Submits Conference Committee Report (H)
5/13/2021	<a href="#">H 2910 - 2911</a>	House Adopts Conference Committee Report (H) - AYES: 144 NOES: 2 PRESENT: 0
5/13/2021	<a href="#">H 2911 - 2912</a>	Third Read and Passed (H) - AYES: 146 NOES: 1 PRESENT: 0
5/13/2021	<a href="#">S 1949</a>	House Message (H)
5/13/2021	<a href="#">S 1955</a>	Senate Submits Conference Committee Report (S)
5/13/2021	<a href="#">S 1955 - 1956</a>	Senate Adopts Conference Committee Report (S)

### Bill Text

1660H.011 [Introduced](#)

1660H.02C [Committee](#)

1660H.02P [Perfected](#)

[RC 058.006](#) 4/22

1660S.04C [Senate Comm...](#)

1660S.08F [Senate Substitute](#)

1660H.09S [Conf Comm Sub](#)

[RC 071.005](#) 5/13

1660H.09T [Truly Agreed](#)

### Bill Summary

Σ HB0734I [Introduced](#)

Σ HB0734C [Committee](#)

Σ HB0734P [Perfected](#)

Σ HB0734T [Truly Agreed](#)

### Testimony

[Witnesses](#)

### Fiscal Note

[1660H.011.ORG](#)

[1660H.02C.ORG](#)

[1660H.02P.ORG](#)

# BUDGET

\$34,128,012,498

\$10,595,322

Assessment Maintenance

# BUDGET

- 137.750. Assessment and equalization maintenance plan, payment of portion of expenses by state, amount, procedure — qualified costs and expenses. — 1. If a county has an assessment maintenance plan approved pursuant to section 137.115, a portion of all the costs and expenses of the assessor of each county and each city not within a county, incurred for the current quarter in performing all duties necessary to assess and maintain equalized assessed valuations of real property, making real and personal property assessments and preparing abstracts of assessment lists, shall be reimbursed by the state. The state shall reimburse up to sixty percent of all the current and past unreported quarterly costs and expenses of the assessor of each county and each city not within a county based on compliance with the state tax commission approved assessment and equalization maintenance plan. **The state shall reimburse each eligible county a minimum of three dollars per parcel for up to twenty thousand parcels, but no further reimbursements shall be made until the county has expended at least two-thirds of that amount of money for assessment maintenance from its assessment fund.** The annual state reimbursement to any county pursuant to this section in 2000 shall not exceed seven dollars per parcel of real property in the county and each year thereafter such maximum amount may be increased by up to three percent, but the amount reimbursed by the state shall not exceed sixty percent of the actual costs and expenses incurred, except that counties entitled to only the three-dollar per parcel minimum shall receive one-fourth of the state's contribution each quarter.

# THE JOB



# THE JOB

- The diligent work of Missouri Assessors in 2020 accounted for \$118,918,883,729 total assessed valuation for the State of Missouri, and generated from that \$8,497,323,362 total property taxes paid.
- As part of that figure, Assessors valued 6,856,895 vehicles registered in Missouri and a total of 3,363,337 parcels.





# THE JOB



- Your work provided 70% of the funding for 518 school districts in the 114 counties and the City of St. Louis.
- Every one of the nearly 900,000 public school children and the teachers that educate them are able to do so because of the job that you do.



# THE JOB

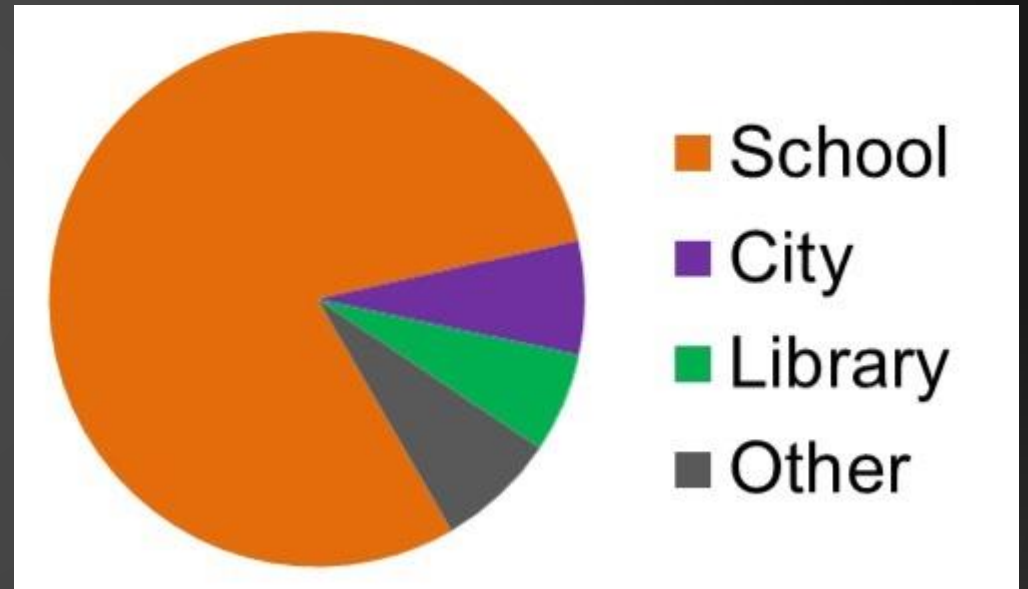


- Beyond school funding, the work of the assessor provides the indispensable funding for the essential functions of over 2,900 local government and taxing jurisdictions.
- Everything from the fire fighter and fire engine, down to the lights in every government building and the building itself is dependent on your efforts.



## THE CHALLENGE

- Property tax is a stable, equitable, and reliable revenue source for local governments to do things like providing schools, roads, parks, and police protection.
- Though generally regarded as a “good” tax for the above reasons, you will quickly discover in the reassessment process and in personal property taxes there are a number of misconceptions about the process and the actual role of the assessor.



# THE CHALLENGE

- Part of the problem is that property taxes can be a complicated issue, full of complicated terms, which can make it even more difficult to separate fact from fiction. Here are a quick few...
- I got a notice in May that my taxes are going way up.
  - The notice of assessment you received in May-June is NOT A TAX BILL. Because your assessment was higher does not automatically mean that your taxes will increase.

## How to Calculate Property Taxes

Information on how to calculate property taxes

**Personal Property** 2020 Tax Rate = \$8.1902  
Assessment Rate = 33 and 1/3%

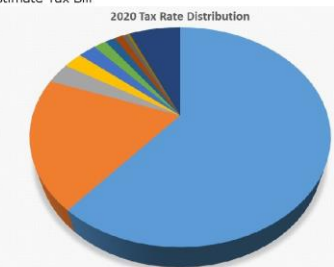
Estimated Market Value (Sale Price or Appraised Value)	\$17,000 vehicle
x Assessment Rate (33 and 1/3 %)	x .3333333 (33 and 1/3 %)
Estimated Assessed Value	\$ 5,670 (rounded to nearest \$10)
÷ 100	÷ 100
x Tax Rate (\$8.1902)	x 8.1902
Estimate Tax Bill	\$464.38 estimated tax bill

**Residential Real Property** 2020 Tax Rate = \$8.1902  
Assessment Rate = 19%

Estimated Market Value (Sale Price or Appraised Value)	\$180,000 home
x Assessment Rate (19%)	x .19
Estimated Assessed Value	\$ 34,200 (rounded to nearest \$10)
÷ 100	÷ 100
x Tax Rate (\$8.1902)	x 8.1902
Estimate Tax Bill	\$ 2,801.05 estimated tax bill

**Commercial Real Property** 2020 Tax Rate = \$9.8302  
Assessment Rate = 32%

Estimated Market Value (Sale Price or Appraised Value)	\$180,000 commercial building
x Assessment Rate (32%)	x .32
Estimated Assessed Value	\$ 57,600 (rounded to nearest \$100)
÷ 100	÷ 100
x Tax Rate (\$9.8302) (includes a surtax of \$1.64)	x 9.8302
Estimate Tax Bill	\$ 5,662.20 estimated tax bill



# THE CHALLENGE

- Assessors determine my tax bill.
  - Assessors do not determine property taxes, assessors determine the market value of property. This assessment is then multiplied by the prevailing tax rate to come up with the actual dollar amount of property tax that appears on your property tax bill. Property tax rates are set by local governments, such as school districts and other taxing jurisdictions. Missouri limits both property tax rates and property tax levies and restricts growth in property tax levies to the previous year's levy with a growth adjustment. Increases in actual tax bills often are a consequence of a school or taxing district increasing their levies etc. IN A RECENT BALLOT MEASURE APPROVED BY THE VOTERS OF THE DISTRICT.

**ST. CHARLES COUNTY**  
COLLECTOR OF REVENUE

Michelle D. McBride  
Collector of Revenue  
201 N. Second St., Ste. 134  
Saint Charles, MO 63301

Make Your Tax Payment To:  
Collector of Revenue  
At Mail, 214 Olive Street East  
St. Charles, MO 63301  
By Phone: (636) 298-1100  
1-800-251-8888, Arkansas Lane 3100

**2015 Tax Bill and Envelope Samples**



ST LOUIS COUNTY, MISSOURI  
PERSONAL PROPERTY TAX BILL 10/19/2020

TAX	+	INTEREST	+	PENALTIES	+	TOTAL FEES =
4.50		0.00		0.00		5.00

**PAY THIS AMOUNT**  
**\$969.50**

Make check payable to: **COLLECTOR OF REVENUE**

DESCRIPTION OF PROPERTY	VEH FEE	VALUATION
MISC		12,170

NEWS4

ST. CHARLES COUNTY  
COLLECTOR OF REVENUE

Michelle D. McBride  
Collector of Revenue  
201 N. Second St., Ste. 134  
Saint Charles, MO 63301

THIS IS A TAX BILL

IMPORTANT: TAX STATEMENT ENCLOSED

ADDRESSEE: Please read contents

**SAMPLE**

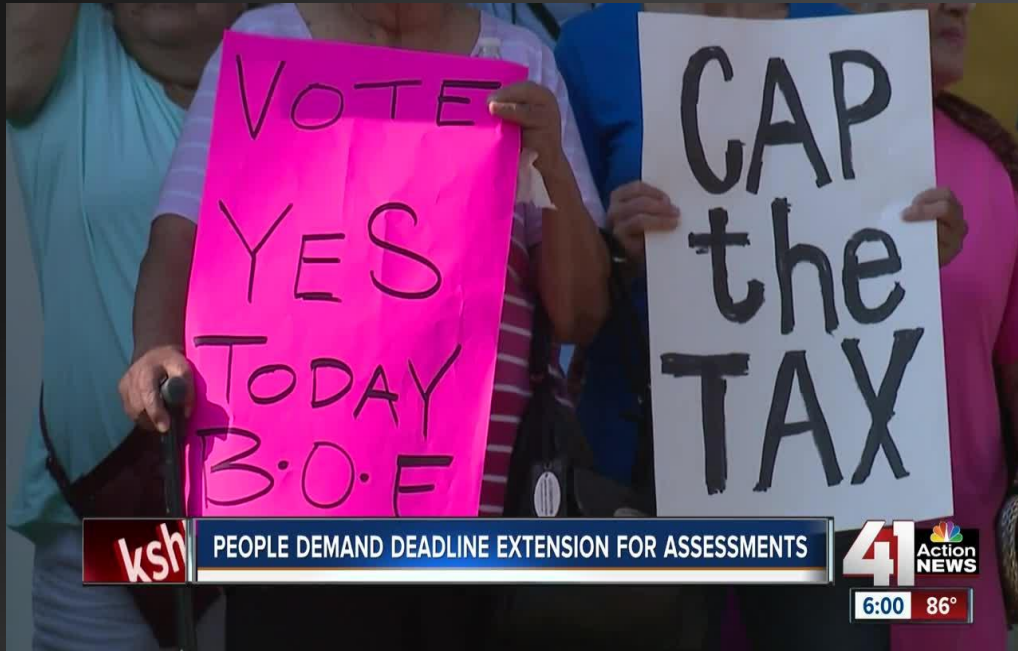
# THE CHALLENGE

- Why do I pay property taxes on my vehicle?
  - Missouri, with 36 other states, has personal property tax on vehicles as a source of revenue. In 2020 it provided over \$1.5 billion in revenue for schools and local jurisdictions. The states that do not have taxes on vehicles have taxes of other kinds to fulfill their revenue requirements. Missouri ranks 27 among the other states in overall property taxation.
- Lastly, assessors do not COLLECT taxes.



# THE CHALLENGE

- Property tax can create a common circumstance for the average homeowner of being “property rich, but income poor.’ The home they bought 35 years ago has doubled in valuation as the market has dictated, but in that time, their circumstances have changed, they’ve retired and now live on a fixed income. However, their property taxes have more than doubled in that 35 year span as well. The good news for the homeowner is that their primary investment increased in value, the bad news is their property taxes have increased substantially as well and they now live on a fixed income. This circumstance has been a driver of efforts at property tax relief by policy makers. It has also contributed to the “unpopularity” of property taxes.



# THE CHALLENGE



- Noted economist Milton Friedman was asked why property taxes are unpopular?

“It’s not unpopular for good economic reasons. It’s unpopular in my opinion for one simple reason: It’s the only tax left on the books for which people have to write a big check. Income taxes and Social Security contributions are withheld from paychecks before the recipients get their hands on the money. Sales taxes are remitted by merchants and other businesses. It’s only with property taxes that a regular person gets the bill and has to pay it right before Christmas.”



# THE CHALLENGE

- The property tax dates to 6,000 B.C. and it performs very well on criteria of sound taxation like efficiency, equity, and reliability.
- The property tax gives local taxpayers a measure of control over their local governments. Local governments retain a greater measure of their autonomy when they can rely on property taxes. This tax provides a relationship to services received, such as police and fire protection and local streets, although it does so imperfectly. The system provides checks and balances that protect taxpayers and taxing authorities.
- Do not make the assumption that everyone has your knowledge and experience of property assessment and how it all works. Not every taxpayer, policy maker, or even school official will have your understanding. Your success as an assessor, in part, recognizes the perpetual challenge to provide the facts, information, and knowledge you possess as the Assessor to individual taxpayers and decision makers. Every tax has its advantages and disadvantages; open communication and transparency of the assessment process are the best tools to address misconceptions.

# ADMINISTRATION SECTION

STACEY JACOBS, ADMINISTRATIVE SECRETARY

# ADMINISTRATION TEAM



**Stacey Jacobs**

**Administrative Secretary**



**Melina Scheperle**

**Administrative Support  
Professional**



**Misty Frank**

**Lead Administrative  
Support Assistant**

# ASSESSOR EDUCATION REQUIREMENTS

- Section 53.255, RSMo
  - No earlier than becoming an assessor-elect and no later than the second anniversary of the date commencing a term of office, an assessor must attend a course of study concerning the assessment of ad valorem property taxes and thereafter to be certified by the commission.
  - As a minimum, each course of study shall total 32-hours.
  - To remain certified, each assessor must, within a two-year period after certification, attend at least one additional course of study.
  - Educational opportunities are provided twice a year by the Missouri State Assessors' Association, typically in February and September.

# STATE REIMBURSEMENT

- 137.750, RSMo, The state shall reimburse each eligible county a minimum of three dollars per parcel for up to twenty thousand parcels, but not further reimbursements shall be made until the county has expended at least two-thirds of that amount of money for assessment maintenance from its assessment fund.
- Current funding is \$3.15 per parcel for the 2020 parcel count.
- Assessors must have an approved maintenance plan and remain compliant in their education requirements to continue to receive state reimbursements.

# AGGREGATE VALUATION (FORM 11)

- 137.245(1), RSMo, requires the assessor to make out and return to the county governing body, on or before the first day of July in every year, the assessor's book. It is then the duty of the Clerk to submit the aggregate valuation (Form 11) to the State Tax Commission by July 20<sup>th</sup> each year.
- STC Assessed Valuations are utilized for...
  - Classification of Counties
  - Department of Revenue CART Fund Calculation
  - Proposed Legislation
  - Auditing and Statistical Data

# STATE TAX COMMISSION WEBSITE

- Several resources are available on our website at <https://stc.mo.gov/>
- Home/Assessors Tab
  - Provides information and resources targeted towards assessors
- About
  - Provides information about the STC and contact information for team members
- FAQs
  - Answers to frequently asked questions
- Legal Decisions
- Announcements and Picture Scroll
  - Announcements change throughout the year and include agency specific updates

The screenshot shows the State Tax Commission website for Missouri. The header includes the state name and navigation links for Home, About, File An Appeal, Appeal Lookup, FAQs, Legal Decisions, and Open Meetings. A search bar is located in the top right. Below the navigation is an 'Announcements' section with a message about filing 2021 appeals. The main content area features a '2020 Property Tax Burden' section with a large number, \$8,497,323,362, and a pie chart showing the distribution of tax burdens across different property types. Below this is a 'Popular Topics' section with a tabbed interface where 'Assessor' is selected. The 'Assessor' tab lists various resources like appeals, county aircraft lists, educational resources, forms, and manuals. To the right, there are sections for 'Information About...' and 'Recent Legal Decisions'.

State of Missouri  
MO.gov Find an Agency Online Services Search

State Tax Commission

Home About File An Appeal Appeal Lookup FAQs Legal Decisions Open Meetings

Announcements You may file your 2021 appeal of assessment within 30 days of the date of the BOE's decision or by September 30, 2021.

2020 Property Tax Burden

2020  
PROPERTY TAX BURDEN  
\$8,497,323,362

Other Personal Property 5.99%  
Motor Vehicles 11.74%  
Centrally Assessed 4.89%  
Surtax 3.49%  
Commercial 20.35%  
Agricultural 1.55%  
Residential 51.99%

Information About...

- Obtaining a property tax receipt or waiver
- Property Tax Credit
- Income Tax, Sales Tax and Other Taxes
- How Property Tax Bills are Calculated
- Paying Online
- Veterans/Military

Recent Legal Decisions

- Paul Foeller v. Debbie James, Assessor, Texas County
- Karen Smith v. Jake Zimmerman, Assessor, St. Louis County
- Main Street Market Company v. Gary Rector, Assessor, Carter County
- Steve Stranghoener v. Jake Zimmerman, Assessor, St. Louis County
- Nathan Fleck v. Jake Zimmerman, Assessor, St. Louis County
- 900 Walnut Owner LLC v. Michael Dauphin, Assessor, City of St. Louis
- Bryan and Lorna Baldwin v. Gail McCann Beatty, Assessor, Jackson County
- Ahmed Boudhane v. Jake Zimmerman, Assessor, St. Louis County, Missouri

Popular Topics

Assessor Clerks Collectors Railroads & Utilities Aircraft

- STC Appeals Open as of 08/12/2021
- FAA County Aircraft List
- Educational Resources
- Commonly Used Forms
- 2015 Manufactured Home Recommended Cost
- Contact Information
- Assessor Directory
- County Occupancy List
- Certified Parcel Counts
- County Ratios
- Annual Report
- Assessor's Manual
- Livestock values
- Other Information Sources
- Agricultural Land Productivity Values

# STATE TAX COMMISSION WEBSITE

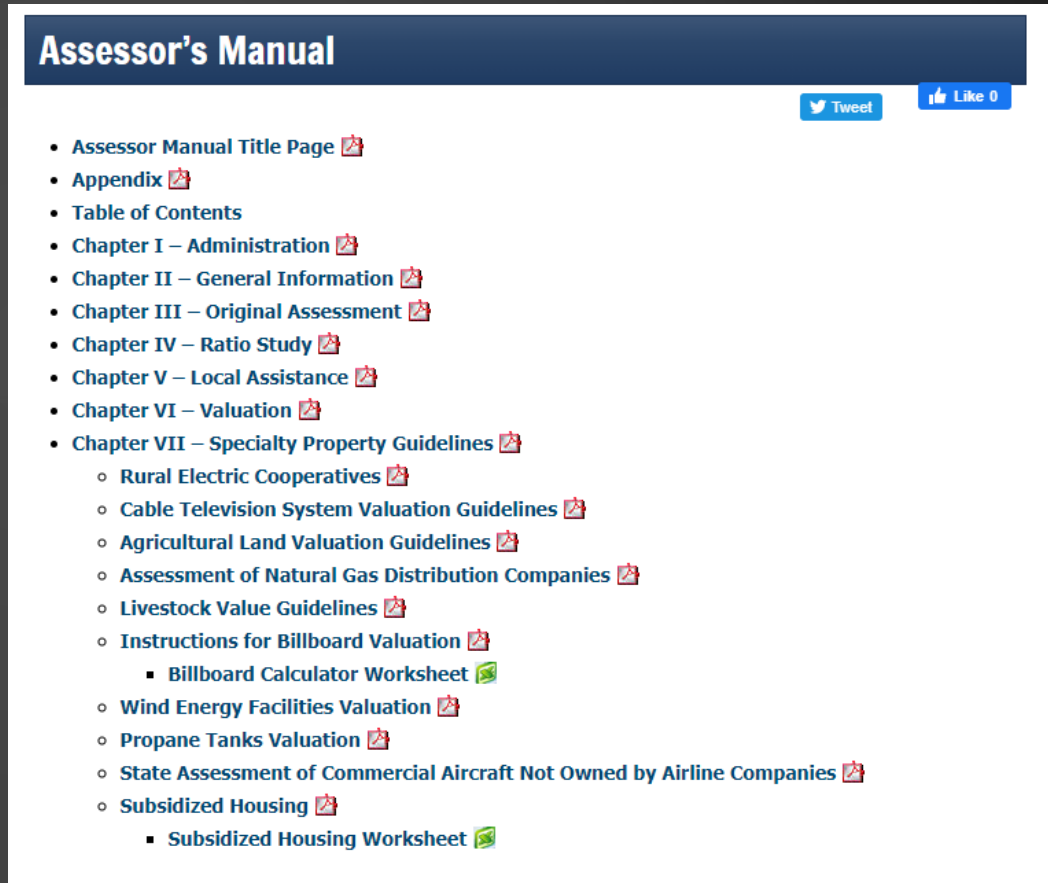
- Assessors Tab
  - Educational Resources
  - Commonly Used Forms
  - Assessor Directory
  - Assessor's Manual
  - Annual Report
  - Contact Information for the STC

Assessor	Clerks	Collectors	Railroads & Utilities	Aircraft
<ul style="list-style-type: none"><li>• STC Appeals Open as of 08/12/2021</li><li>• FAA County Aircraft List</li><li>• Educational Resources</li><li>• Commonly Used Forms</li><li>• 2015 Manufactured Home Recommended Cost </li><li>• Contact Information</li></ul>			<ul style="list-style-type: none"><li>• Assessor Directory</li><li>• County Occupancy List </li><li>• Certified Parcel Counts </li><li>• County Ratios</li><li>• Annual Report</li><li>• Assessor's Manual</li></ul>	<ul style="list-style-type: none"><li>• Livestock values </li><li>• Other Information Sources </li><li>• Agricultural Land Productivity Values </li></ul>



# STATE TAX COMMISSION WEBSITE RESOURCES

- Assessor's Manual
  - A great resource to answer many questions an assessor may have



The screenshot shows a webpage titled "Assessor's Manual" with a dark blue header. Below the header, there are social media sharing buttons for "Tweet" and "Like 0". The main content is a list of links to various sections of the manual, including chapters and specific guidelines. Each link is accompanied by a small red icon.

## Assessor's Manual

[Tweet](#) [Like 0](#)

- [Assessor Manual Title Page](#)
- [Appendix](#)
- [Table of Contents](#)
- [Chapter I – Administration](#)
- [Chapter II – General Information](#)
- [Chapter III – Original Assessment](#)
- [Chapter IV – Ratio Study](#)
- [Chapter V – Local Assistance](#)
- [Chapter VI – Valuation](#)
- [Chapter VII – Specialty Property Guidelines](#)
  - [Rural Electric Cooperatives](#)
  - [Cable Television System Valuation Guidelines](#)
  - [Agricultural Land Valuation Guidelines](#)
  - [Assessment of Natural Gas Distribution Companies](#)
  - [Livestock Value Guidelines](#)
  - [Instructions for Billboard Valuation](#)
    - [Billboard Calculator Worksheet](#)
  - [Wind Energy Facilities Valuation](#)
  - [Propane Tanks Valuation](#)
  - [State Assessment of Commercial Aircraft Not Owned by Airline Companies](#)
  - [Subsidized Housing](#)
    - [Subsidized Housing Worksheet](#)

# STATE TAX COMMISSION WEBSITE RESOURCES

- Educational Resources
  - PowerPoints
  - Recorded training sessions
  - Training documents

The screenshot shows the 'Educational Resources' page of the State Tax Commission website. The page has a dark blue header with the title 'Educational Resources' in white. Below the header, there are social media sharing buttons for 'Tweet' and 'Like 0'. The main content is organized into several sections, each with a blue underlined heading. The 'Administration Section Training' section includes a link for 'Form 11/11A Training'. The 'Assessment Brochures' section includes links for 'Property Reassessment and Taxation' and 'Property Tax Appeals Before The STC of MO'. The 'Legal Section Training Seminars' section includes links for 'BOE Fundamentals', 'Understanding the STC Appeal Process', 'How to Defend an Appeal Before the STC', and 'How to Conduct an Appeal before the STC – Taxpayers, Assessors, or Attorneys'. The 'Original Assessment' section includes links for 'Original Assessment Resource Manual for County Assessors and County Clerks\_January 2021' and 'Centrally Assessed Company Contacts'. The 'Original Assessment Outreach Training' section includes links for 'Outreach Training Videos' and '2021 File Transfer Protocol (FTP)'. The 'Assistance' section includes contact information for Rosella Schad, PE, CPA, Manager – Original Assessment Section, at 573-751-1729 or [rosella.schad@stc.mo.gov](mailto:rosella.schad@stc.mo.gov) for assistance.

## Educational Resources

[Tweet](#) [Like 0](#)

### Administration Section Training

- [Form 11/11A Training](#)

### Assessment Brochures

- [Property Reassessment and Taxation](#)
- [Property Tax Appeals Before The STC of MO](#)

### Legal Section Training Seminars

- [BOE Fundamentals](#)
- [Understanding the STC Appeal Process](#)
- [How to Defend an Appeal Before the STC](#)
- [How to Conduct an Appeal before the STC – Taxpayers, Assessors, or Attorneys](#)

### Original Assessment

- [Original Assessment Resource Manual for County Assessors and County Clerks\\_January 2021](#)
- [Centrally Assessed Company Contacts](#)

### Original Assessment Outreach Training

- [Outreach Training Videos](#)
- [2021 File Transfer Protocol \(FTP\)](#)

### Assistance

Contact Rosella Schad, PE, CPA, Manager – Original Assessment Section, at 573-751-1729 or [rosella.schad@stc.mo.gov](mailto:rosella.schad@stc.mo.gov) for assistance.

# LOCAL ASSISTANCE SECTION

JEFF SCHMIDT, MANAGER

[JEFF.SCHMIDT@STC.MO.GOV](mailto:JEFF.SCHMIDT@STC.MO.GOV)

573-751-1726

# LOCAL ASSISTANCE STAFF

- THE LOCAL ASSISTANCE SECTION HAS A TOTAL STAFF OF 21 EMPLOYEES.
- MANAGER, ASSISTANT MANAGER, 3 SUPERVISORS, STATISTICIAN, 9 ASSESSMENT REPRESENTATIVES, AND 6 APPRAISERS

# INTRODUCTION OF LA STAFF

Assistant Manager

Statistician

Assessment Representatives

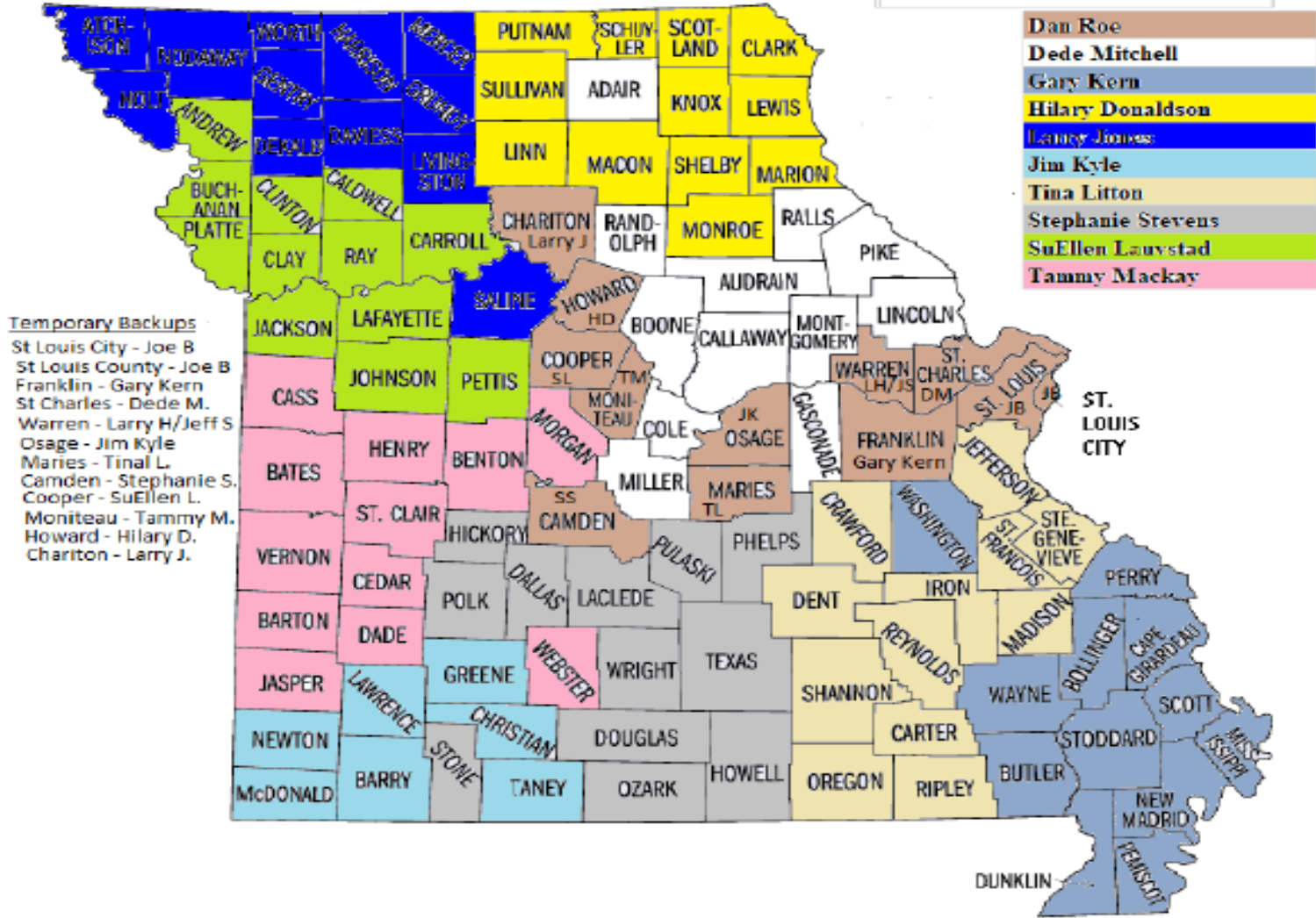
Appraisers

# DUTIES OF LA STAFF

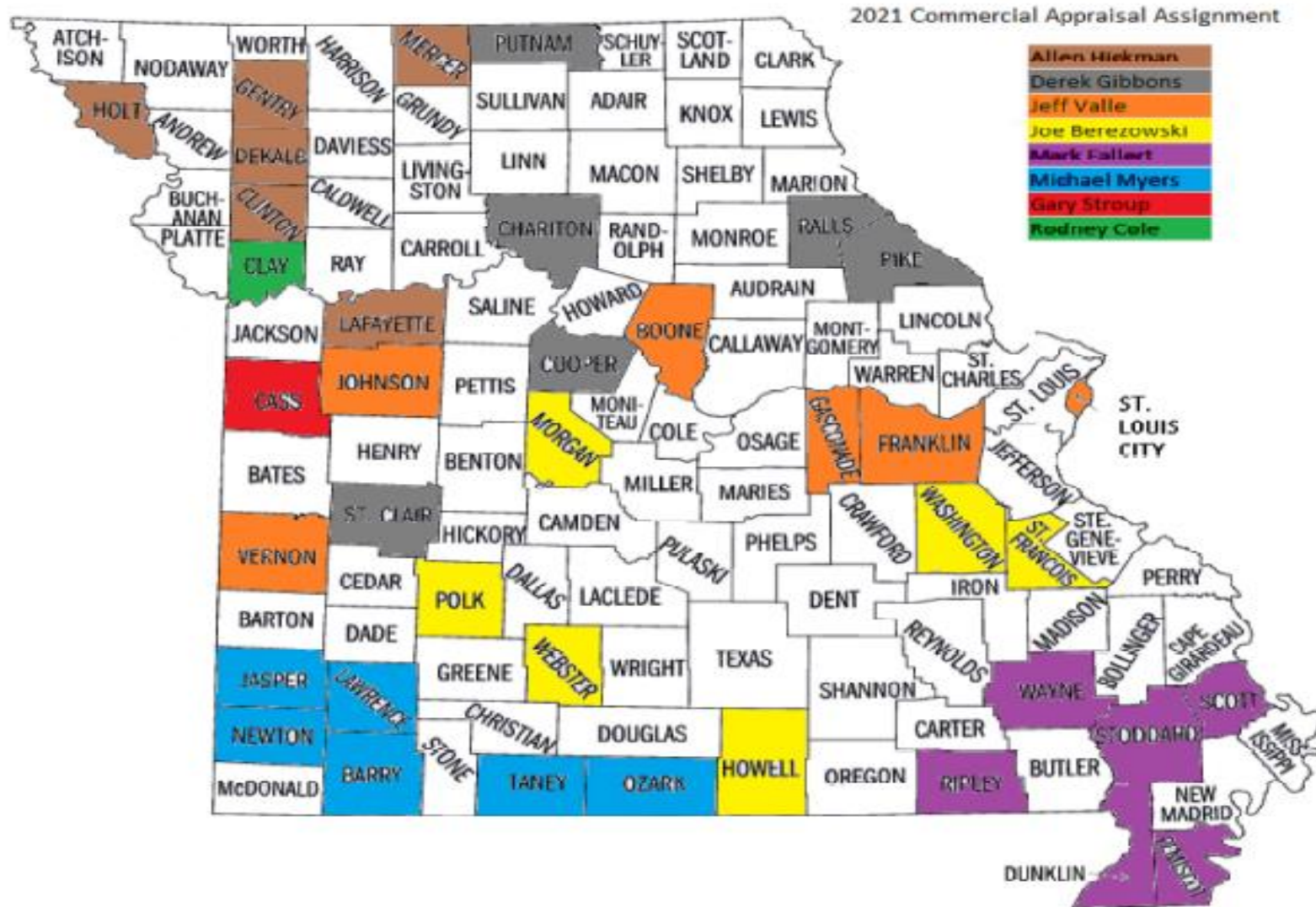
- **Assessment Representatives** – Provide training and assistance to their assigned counties. Each Assessment Rep is assigned a 12 county territory
- **Appraisers** – Conduct Commercial Appraisal Studies and collect sales comparables in their assigned territories.
- **Statistician** – Responsible for completing the Residential Sales Studies in all 115 jurisdictions in the state. Completes the sampling and prepares the statistical reports for all studies.

# ASSESSMENT REP TERRITORIES

2021 Assessment Rep Map



# APPRAISER TERRITORY MAP





# FAIR & EQUITABLE ASSESSMENT

- How does the STC monitor?

Residential Sales Studies

Commercial Appraisal Studies

Field Reviews

Quarterly Sales Ratios

# ROLES OF THE ASSESSOR

- Identify Taxable Property
- Identify Ownership of Taxable Property
- **Determine Value of Property** – Fair Market Value
- Apply Appropriate Level of Assessment

# DATES TO REMEMBER

ODD YEAR/EVEN YEAR TIMELINE

# IMMEDIATE ITEMS TO ADDRESS:

- Staffing
- Education
- Assessor's Conference
- Handling the public when tax bills are mailed
- 2022-2023 Maintenance Plan
- 2022 Budget
- 2022 Personal Property Declarations
- 2021 Abated Property Report

# IMPORTANT DATES

- **2 Year Assessment Maintenance Plan – 137.115, RSMo**
  - On or before January first of each **even numbered year** the assessor shall prepare and submit a two year assessment maintenance plan to the county governing body and the State Tax Commission....

# IMPORTANT DATES

- **Mailing of Personal Property Declaration**
  - No specific statutory time frame; however, they must be mailed early enough to allow the tax payer to return by March 1<sup>st</sup> – 137.340, RSMo

# IMPORTANT DATES

- **Mailing 2<sup>nd</sup> Notice** – 137.345, RSMo – (Personal Property Declaration)
  - Between March first and April first the assessor shall send to each tax payer who was sent an assessment list and said list was not returned, a notice that statutes require the list be return immediately.

# IMPORTANT DATES

- **Assessment Books** – 137.245.1, RSMo
  - The assessor shall make out and return to the county governing body, on or before the first day of July in every year, the assessor's book, verified by an affidavit annexed thereto...



# FUNDING

## STATE REIMBURSEMENT, 137.750, RSMo

- The state shall reimburse each eligible county a minimum of three dollars per parcel for up to twenty thousand parcels, but no further reimbursements shall be made until the county has expended at least two-thirds of that amount of money for assessment maintenance from its assessment fund.

# FUNDING

## COLLECTION MONIES

137.720, RSMo

- A percentage of all ad valorem property tax collections allocable to each taxing authority within the county and the county shall be deducted from the collections of taxes each year and shall be deposited into the assessment fund of the county as required pursuant to section 137.750, RSMo.

# FUNDING

## COLLECTION MONIES

137.720, RSMo

- $\frac{1}{2}$  of 1 percent for all counties of 1<sup>st</sup> and 2<sup>nd</sup> classification
- 1 percent for counties of the 3<sup>rd</sup> and 4<sup>th</sup> classification

## **PLUS**

- $\frac{1}{8}$  of 1 percent for 1<sup>st</sup> class counties up to a maximum of \$125,000
- $\frac{1}{2}$  of 1 percent for 2<sup>nd</sup>, 3<sup>rd</sup>, and 4<sup>th</sup> class counties up to a maximum of \$75,000

# FUNDING

## COUNTY GENERAL REVENUE

137.720 (4), RSMo

- The county may also provide additional moneys for the fund. To be eligible for state cost-share funds provided pursuant to section 137.750, every county shall provide from the county general revenue fund an amount equal to an average of the three most recent years of the amount provided from general revenue to the assessment fund....

# FUNDING

## OTHER SOURCES

- Sales of Maps
- Copying Fees
- Data Requests
- Occupancy Counties – 137.082
  - Are often deposited into the Assessment Fund

# SOURCES YOU CAN REFER TO FOR ASSISTANCE

- Assessors' Manual
- State Tax Commission
- STC Local Assistance Assessment Representative
- Chapter 53 & 137
- Assessment Maintenance Plan
- CAMA System
- Mapping System
- Fellow Assessors

# CONTACT INFORMATION

- Jeff Schmidt – Local Assistance Manager  
573-751-1726 or [Jeff.Schmidt@stc.mo.gov](mailto:Jeff.Schmidt@stc.mo.gov)
- Larry Hixson – Local Assistance Assistant Manager  
573-751-1733 or [Larry.Hixson@stc.mo.gov](mailto:Larry.Hixson@stc.mo.gov)

# Original Assessment Section

State Tax Commission of Missouri



**PRESENTING AT**

*2021 Assessor Elect Training Conference*

Governor's Office Building – Jefferson City

August 24, 2021

Rosella Schad, PE, CPA, Manager



# Topics

- Assessor Resource Manual
- Locally Assessed Property Schedules
- Deadlines
- File Transfer Protocol (FTP)
- Outreach Training
- Certifications
- Final Note

STATE TAX COMMISSION OF MISSOURI				TAX YEAR
SCHEDULE 14				2022
Contact the Original Assessment Section for assistance at OriginalAssessment@stc.mo.gov or 573-751-2414 (option 3)				
PAGE 1				
Assessed Values of Locally Assessed Property NOT Used in the Movement of Services				
COMPANY NAME		ACCOUNT NUMBER		
COUNTY NAME		COUNTY NUMBER		
LINE	DESCRIPTION	ORIGINAL COST	TO BE COMPLETED BY ASSESSOR MARKET VALUE	
<b>OPERATING PROPERTY</b>				
REAL: (Complete Schedule 15OP and / or CWP REAL)				
1	REAL Operating Property (Complete Schedule 15OP)			
2	CWP LAND (Complete Schedule 15OP)			
3	CWP (Complete CWP REAL)			
4	Total REAL Operating Property (Sum of Line 1 through Line 3)			
TANGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)				
5	MO DOR Registered Transportation Equipment (Complete Schedule 16)			
6	Office Furniture, Office Fixtures and Office Equipment			
7	Information Systems (Computers and Peripheral Equipment)			
8	Materials and Supplies			
9	Other TANGIBLE PERSONAL Property			
10	CWP PERSONAL			
11	Total TANGIBLE PERSONAL Operating Property (Sum of Line 5 through Line 10)			
12	Total Operating Property (Sum of Line 4 and Line 11)			
<b>NONOPERATING PROPERTY</b>				
13	Total REAL Nonoperating Property (Complete Schedule 15NP and / or CWP REAL)			
14	Total TANGIBLE PERSONAL Nonoperating Property (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)			
15	Total Nonoperating Property (Sum of Line 13 and Line 14)			



# ASSESSOR RESOURCE MANUAL



State of Missouri  
**State Tax Commission**

Home About File An Appeal Appeal Lookup

Announcements | Contact your county assessor regarding your property tax assessment.

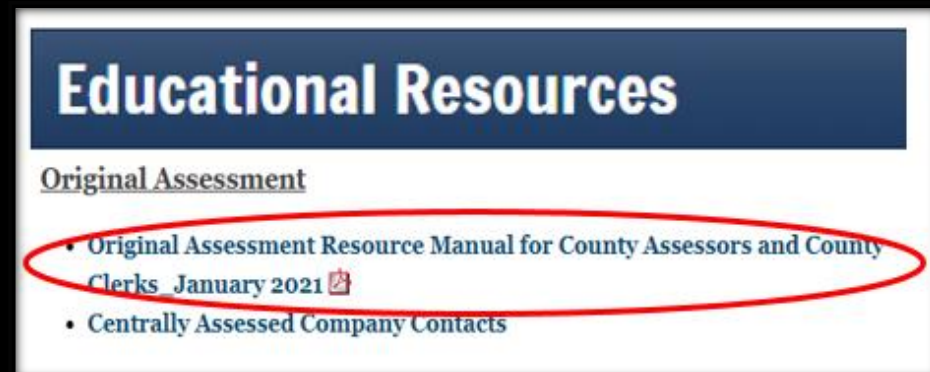
Schools are supported by property taxes.

Popular Topics

- Assessor
- Clerks
- Collectors
- Railroads & Utilities
- Aircraft

- STC Appeals Open as of 06/17/2021
- FAA County Aircraft List
- Educational Resources**
- Assessor Directory
- County Occupancy List
- Certified Parcel Counts
- County Ratios
- Livestock values
- Other Information Sources
- Agricultural Land Productivity Values

- The Assessor Resource Manual can be found at the State Tax Commissions website at: <https://stc.mo.gov>. To navigate to the Assessor Resource Manual, select the tab for the “Assessor” section, and then select the “Educational Resources” link.
- Under the “Original Assessment” header, select the “Original Assessment Resource Manual for County Assessors and County Clerks\_January 2021” link.



**Educational Resources**

Original Assessment

- Original Assessment Resource Manual for County Assessors and County Clerks January 2021**
- Centrally Assessed Company Contacts

## LOCALLY ASSESSED PROPERTY SCHEDULES

- Schedule 14 Page 1 - Assessed Values of Locally Assessed Property
- Schedule 14 Page 2 - Affidavit
- Schedule 15OP - Real Operating Property
- Schedule 15NP - Real Nonoperating Property
- Construction Work in Progress (CWIP) - Real Property
- Schedule 16 - Required Registration with Missouri Department of Revenue
- Tangible Personal Property

# Deadlines

**April 1:** The Locally Assessed Property Schedules and supporting documentation for each applicable county must be submitted by each centrally assessed company to the **county assessor**. The **county assessor** provides a breakdown of the market value and assessed value on each schedule.

**April 15:** Schedule 13 with the miles of line for each applicable county must be submitted by each centrally assessed company to the county clerk and the Original Assessment Section.

**April 20:** The Locally Assessed Property Schedules must be certified and submitted by the **county assessor** to the county clerk, the centrally assessed company, and the Original Assessment Section.

**May 15:** The Form 40 and the associated Schedule 13 for each centrally assessed company must be certified and submitted by the county clerk to the Original Assessment Section (Section 151.040 RSMo).





# STATE OF MISSOURI

## Secure File Transfer Server



The File Transfer Protocol (FTP) is a standard network protocol used for the submission of computer files to be transferred over the State of Missouri's secure network, rather than sending files over the internet via email or sending documents through paper mail.



State Tax Commission

**STACEY COWAN**

Appraisal & Assessment Specialist



Phone: 573-751-1708  
Email: [stacey.cowan@stc.mo.gov](mailto:stacey.cowan@stc.mo.gov)



# SAFE. SECURE. EASY.

# Outreach Training

*individual or  
group assistance*

2022



State Tax Commission

**SANDY WANKUM**  
Outreach Coordinator



Phone: 573-751-1709

Email: [sandy.wankum@stc.mo.gov](mailto:sandy.wankum@stc.mo.gov)

# CERTIFICATIONS

The State Tax Commission is responsible for the valuation and assessment of the distributable commercial real and personal property of Centrally Assessed Railroad and Utility Companies (CARUC), the distributable personal property of Commercial Aircraft Owned by Airlines (CAOBA), the personal property of Commercial Aircraft Owned by Others (CAOBO) and Centrally Assessed Private Car Companies (CAPCC) in Missouri.

For these state assessed entities, the Aggregate Statement of Taxable Property is used by the STC to determine the fair market value of the property as of January 1 of the taxable year.

## Final Note



Join us as we Congratulate Rosella on her upcoming retirement!

During the transition of Rosella's retirement and the onboarding of her replacement, please be patient as we adjust.



*Thank you,  
STC Team*

## Questions?

[OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov)



# STC LEGAL SECTION

# Legal Section Team



Amy S. Westermann

Chief Counsel



Elaina McKee

Legal Coordinator



Eric Peterson

Senior Hearing Officer



Laura Storck-Elam

Senior Hearing Officer



Erica Gage

Senior Hearing Officer



# STC's "Jurisdiction"

## State of Missouri

114 Counties and the City of St. Louis

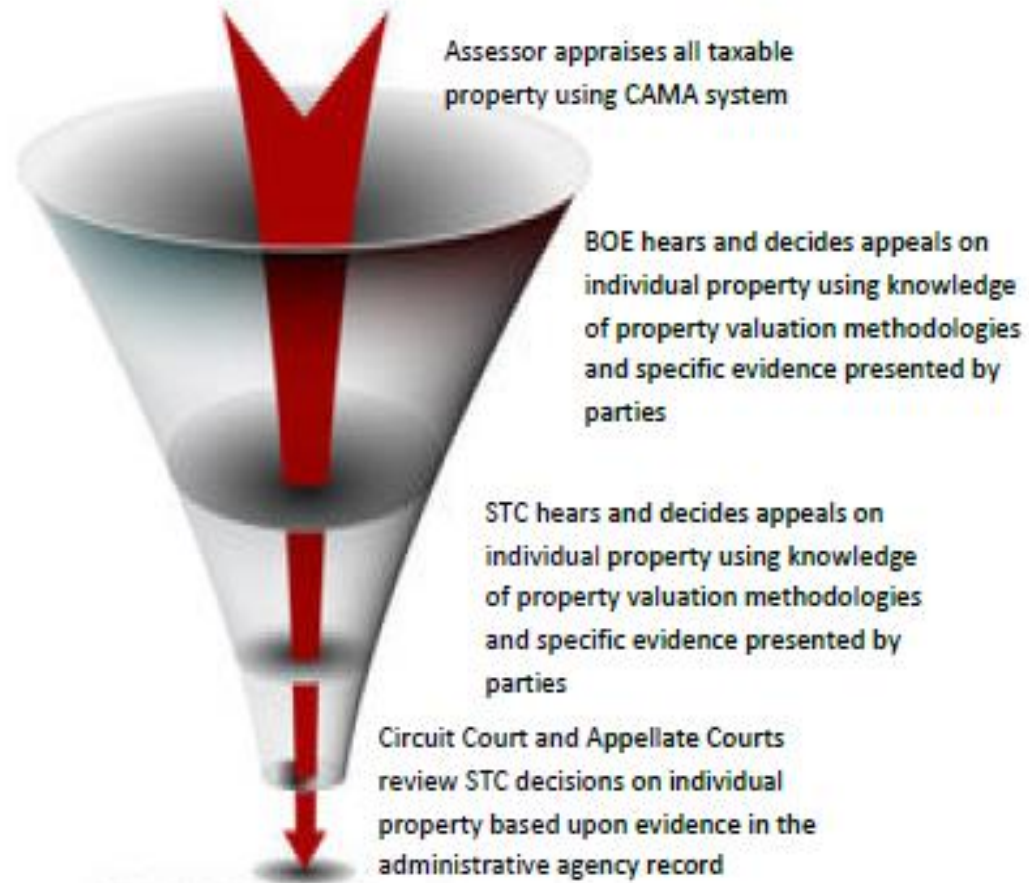
CC and SHOs = first level of review

Commissioners = final level of review

STC Decision may be appealed to Courts



## OVERVIEW OF THE ASSESSMENT APPEAL PROCESS



The Ad Valorem Assessment  
Appeal Process

# IMPORTANT DATES IN THE ASSESSMENT APPEAL PROCESS

	<u>3<sup>RD</sup> &amp; 4<sup>TH</sup> Class</u>	<u>2<sup>ND</sup> Class</u>	<u>1<sup>ST</sup> Class</u>	<u>St. Louis City</u>
<b>TAXPAYER CHANGE NOTICE IN ODD-NUMBERED YEAR</b>	June 15 137.180	June 15 137.180	June 15 137.355	June 15 137.490
<b>TAXPAYER CHANGE NOTICE IN EVEN-NUMBERED YEAR</b>	.....No statutory date for any jurisdiction.....			
<b>INFORMAL HEARINGS</b>	.....Prior to the board of equalization (BOE) .....			
<b>APPEALS TO BOE DUE</b>	2 <sup>nd</sup> Monday in July 137.275	2 <sup>nd</sup> Monday in July 137.275	2 <sup>nd</sup> Monday in July 137.385 Or to date extended by BOE	2 <sup>nd</sup> Monday in July 138.180
<b>BOE CONVENES (IN ODD- NUMBERED YEAR, MAY BEGIN MEETING AFTER JULY 1)</b>	3 <sup>rd</sup> Monday in July 138.010	3 <sup>rd</sup> Monday in July 138.010	3 <sup>rd</sup> Monday in July 138.090	1 <sup>st</sup> Monday in July 138.170
<b>BOE HEARS APPEALS OF INCREASE ORDERS (a.k.a. BOARD OF APPEALS)</b>	3 <sup>rd</sup> Monday in July 138.050	3 <sup>rd</sup> Monday in July 138.050	Not less than 5 days after notice to taxpayer 138.100	Not less than 5 days after notice to taxpayer 138.150
<b>BOE ADJOURNS</b>	July 31 138.050	July 31 138.050	July 31 [Charter- 4 <sup>th</sup> Saturday in August] 138.050, 138.100	4 <sup>th</sup> Saturday in August 138.050
<b>APPEALS DUE TO STATE TAX COMMISSION</b>	Sept. 30* 12 CSR 30.3.010	Sept. 30* 12 CSR 30.3.010	Sept. 30* 138.110	Sept. 30* 138.110
<b>APPEAL OF HEARING OFFICER DECISION TO FULL COMMISSION (APPLICATION FOR REVIEW)</b>	Within 30 days of the mailing of hearing officer decision. 138.432 <i>Note: This step required before appealing to circuit court.</i>			
<b>APPEAL STATE TAX COMMISSION DECISION TO CIRCUIT COURT</b>	Within 30 days of the mailing of the commission's decision. 138.432, 138.470 and 536.100 to 536.140			

# USE OF TECHNOLOGY IN THE APPEAL PROCESS

The screenshot shows the homepage of the Missouri State Tax Commission. The browser address bar displays 'https://stc.mo.gov'. The page features a navigation menu with links for Home, About, File An Appeal, Appeal Lookup, FAQ's, Legal Decisions, and Open Meetings. A search bar is located in the top right corner. Below the navigation, there is an 'Announcements' section with a link to contact county clerks. A central banner reads 'Appeals can now be filed on-line' with an arrow pointing to the 'File An Appeal' link. To the right, an 'Information About...' section lists topics such as 'Obtaining a property tax receipt or waiver', 'Property Tax Credit', 'Income Tax, Sales Tax and Other Taxes', 'How Property Tax Bills are Calculated', 'Paying Online', and 'Veterans/Military'. At the bottom, there are sections for 'Popular Topics' and 'Recent Legal Decisions'.


This screenshot shows the 'File An Appeal' page. The header includes the Missouri State Tax Commission logo and navigation links. A prominent blue button labeled 'File An Appeal' is at the top, with social media sharing options for 'Tweet' and 'Like 76'. Below this, the section is titled 'Appealing Your Assessment'. A large blue button says 'Click here to file your appeal online'. The text explains that filing online is the preferred method and provides instructions on what to upload. An alternate method is also described: downloading the Complaint for Review of Assessment form, completing it, and mailing it with supporting documentation to the Legal Section at 573-751-1715.

The screenshot shows the 'Appeal Lookup Search' form. It includes a search bar and a 'Search' button. The form fields are: 'Appeal #' (text input), 'Parcel #' (text input), 'Street Address:' (text input), 'City:' (text input), 'State:' (dropdown menu), 'County:' (dropdown menu), 'Attorney Name:' (text input), and 'Taxpayer Name:' (text input). A small note at the top of the form area says: 'Welcome to the Missouri State Tax Commission Appeal Lookup site. Please search enter an \* at the beginning or end of your search.'

# USE OF TECHNOLOGY IN THE APPEAL PROCESS

## Legal Section Training Seminars

- [BOE Fundamentals](#)
- [Understanding the STC Appeal Process](#)
- [How to Defend an Appeal Before the STC](#)
- [How to Conduct an Appeal before the STC – Taxpayers, Assessors, or Attorneys](#)



### COVID-19 RELATED INFORMATION AND STC APPEAL PROCEEDINGS

In response to COVID-19, some counties in Missouri may be limiting public access to their buildings and meeting spaces where STC Appeal Proceedings, such as Prehearing Conferences and Evidentiary Hearings, are held. Please contact your **local county assessor's office** if you have questions regarding access. You also may direct questions regarding your appeal to the STC's Legal Section at [Legal@stc.mo.gov](mailto:Legal@stc.mo.gov).

State of Missouri  
**State Tax Commission**

[Home](#) [About](#) [File An Appeal](#) [FAQ's](#) [Legal Decisions](#) [Open Meetings](#)

### Legal Decisions

[Twitter](#) [Like 0](#)

**SEARCH BY SPECIFIC CRITERIA**

- Type in Search Field filter the choices for that criteria. E.G. Type "Valuation" (without quotes) and the list will be filtered to any Legal Decision with Valuation as any part of their name.
- Enter a term and/or select a year from the dropdown and click Search Legal Decisions.

Year **All Years** Search

Title	Date
<a href="#">Hain Street Market Company v. Gary Rector, Assessor, Carter County</a>	2021-07-30
<a href="#">Steve Stranghoener v. Jake Zimmerman, Assessor, St. Louis County</a>	2021-07-30
<a href="#">Karen Smith v. Jake Zimmerman, Assessor, St. Louis County</a>	2021-07-30
<a href="#">Nathan Fleck v. Jake Zimmerman, Assessor, St. Louis County</a>	2021-07-30

## FOR MORE INFORMATION . . .

**State Tax  
Commission of  
Missouri**

<https://stc.mo.gov/resources/>

**Revised Statutes of  
Missouri**

<https://revisor.mo.gov/main/Home.aspx>

**Code of State  
Regulations of  
Missouri**

<https://www.sos.mo.gov/adrules/csr/csr>

Questions?