

## State Tax Commission Annual Report – 2023

### CHAPTER X

#### STATE TAX COMMISSION BUDGET SUMMARY

Below is a table that summarizes all budget activity that occurred during calendar year 2023.

Fiscal Year 2023 (July 1, 2022 through June 30, 2023)						
Appropriation	Agency Request	Governor Recommended	House Recommended	Senate Recommended	Conference Committee Changes	Truly Agreed to and Finally Passed
STC	\$2,665,098	\$2,635,212	\$2,613,643	\$2,615,132	\$0	\$2,615,132
Assessment Maintenance	\$10,648,368	\$10,648,368	\$11,155,433	\$11,155,433	\$0	\$11,155,433
Fiscal Year 2024 (July 1, 2023 through June 30, 2024)						
Appropriation	Agency Request	Governor Recommended	House Recommended	Senate Recommended	Conference Committee Changes	Truly Agreed to and Finally Passed
STC	\$2,680,479	\$2,827,403	\$2,827,403	\$2,828,370	\$0	\$2,828,370
Assessment Maintenance	\$11,727,033	\$11,217,163	\$11,217,163	\$11,217,163	\$0	\$11,217,163
Fiscal Year 2025 Submission (July 1, 2024 through June 30, 2025)						
Appropriation	Agency Request	Governor Recommended	House Recommended	Senate Recommended	Conference Committee Changes	Truly Agreed to and Finally Passed
STC	\$2,828,370	\$2,913,236	*	*	*	*
Assessment Maintenance	\$11,745,192	\$11,267,191	*	*	*	*

\*Fiscal Year 2025 Budget is currently in process and will be completed in June, 2024.

Full budget submission with supporting documentation can be viewed on the website of the Office of Administration, Budget and Planning: <https://oa.mo.gov/budget-planning/budget-information>.

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### **STATE TAX COMMISSION SECTION OVERVIEW**

The Administration section provides the day-to-day operations of the Commission, supervises general office procedures, implements Commission policy, oversees assessor compliance to the education certification requirements, reviews and certifies county assessed valuations, prepares the agency budget, and oversees the Assessment Maintenance program. The Assessment Maintenance program reimburses up to 60% of all costs associated with implementing a two-year assessment plan. The Administration section has four and a half (5) FTE plus the three (3) Commissioners.

The Legal section is under the direction of the Chief Counsel, who is charged with the responsibilities of providing legal advice and counsel to the Commission; ensuring agency compliance with Constitutional and statutory directives and mandates; providing legal research and analysis on matters within the agency's scope of executive and quasi-judicial authority; overseeing the promulgation of rules under the Code of State Regulations; providing legal guidance to agency staff in the performance of daily operations; providing informational presentations to state and local officials and the public; and working with the Attorney General's Office on litigation matters involving the agency. The Chief Counsel also supervising the attorneys who conduct hearings in assessment appeals before the Commission and prepares decisions and orders. The Chief Counsel hears appeals involving complex properties, including property owned by public utilities. The Chief Counsel assists the Commission in reviewing appeals on Application for Review, including drafting final decisions for publication. The Chief Counsel also is the agency's point of contact for all media requests. The commission has received approximately 15,600 appeals from taxpayers this current assessment cycle (January 1, 2023 through December 31, 2024) which is covered by a team of 5 FTE.

The Commission's Original Assessment section has the duty of assessing distributable property held by public utilities, railroads, private car companies, aircraft, and related entities. This section generates over \$600 million for the local entities such as fire departments, ambulance services, and library districts with a team of 3 FTE.

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The Local Assistance section within the Commission consists of a team of 21 FTE and assists all 115 county assessors (114 counties and the City of St. Louis) with technical aspects of operating a successful assessment program; developing a two-year assessment plan that will conform to statutory parameters; and conducts appraisals and studies to determine the level and quality of assessments established by each county assessor. County assessors are to assess property at market value, striving to keep real property values within 90% - 110% of market value.