

COUNTY COMMISSIONERS' TRAINING

FEBRUARY 25, 2026

Agenda

- Introduction of the State Tax Commission
- Supervision of Assessment Practices and Equalization
- Assessment Maintenance Plan and Assessment Maintenance Funds
- The Basics of Missouri's Assessment Process
- Powers and Duties of the Board of Equalization
- Summary of County Commission Impacts
- Questions

County Commissions are an integral part of the assessment process in their respective counties.

Introduction of the State Tax Commission



Introduction of the State Tax Commission

- The Missouri Constitution of 1945 created the State Tax Commission of Missouri in its current form.
- Article X, Section 14 requires the General Assembly to create a tax commission for purposes of performing three functions:
 - Equalization of assessments as between counties;
 - To hear appeals from local boards of equalization in individual assessment cases; and
 - To perform such other duties as may be prescribed by law.

Introduction of the State Tax Commission

The State Tax Commission is constituted of three members, chosen from the two major political parties, appointed by the Governor with advice and consent from the Senate.



The Commissioners hold staggered terms of six years, Section 138.190, RSMo.



The staff of the Commission is divided into five sections:

Administration	Legal	Original Assessment	Local Assistance	Office of State Ombudsman
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Introduction of the State Tax Commission



The Administration Section is under the direction of the Administrative Secretary, who is charged with the statutory duty to superintend the clerical business of the Commission, handle correspondence, supervise general office procedures, implement Commission policy, and perform other such duties as the Commission prescribes.



The Legal Section is under the direction of the Chief Counsel, who is charged with the responsibility to render legal advice to the Commission and coordinate litigation matters with the Attorney General's Office. The Chief Counsel also has the duty of overseeing the attorneys who conduct hearings in assessment appeals before the Commission and assisting the Commission in the preparation of decisions and orders, including findings of fact and conclusions of law, in individual assessment appeals.

Introduction of the State Tax Commission



The Original Assessment Section is charged with the Commission's annual duty to assess distributable property held by public utilities, railroads, aircraft, and other related entities. Original Assessment consists of a manager and two appraisal and assessment specialists.



The Local Assistance Section consists of a manager, three appraiser and assessment supervisors, and field staff of 15 appraisal and assessment representatives. This section's primary duty is to assist counties in implementing their maintenance program, provide additional assistance in any matter pertaining to assessment practices, and conduct ongoing ratio studies to verify assessment levels for equalization purposes. In addition, this section has a statistician for the purpose of statistical sales studies conducted in the residential subclass.

Introduction of the State Tax Commission



The Office of State Ombudsman consists of the Ombudsman. This section's primary purpose is to help to assure the fairness, accountability, and transparency of the property tax process for the taxpayers of Missouri.

Supervision of Assessment Practices and Equalization

Supervision of Assessment Practices and Equalization

One of the primary tasks performed by the Commission is the supervision of assessing officers and assessment practices in the state.

Section 138.410.1, RSMo, provides this connection:

“This commission shall exercise general supervision over all assessing officers of this state, over county boards of equalization and appeals in the performance of their duties under this chapter and all other laws concerning the general property tax and shall institute proper proceedings to enforce the penalties and liabilities provided by law for public officers, officers of corporations, and individuals failing to comply with the provisions of this chapter, and of all laws relating to the general property tax.”

Supervision of Assessment Practices and Equalization

Subsection 2 of Section 138.410, RSMo, empowers the Commission to call upon the Attorney General or prosecuting attorneys in the state to assist it in enforcing the property tax laws in the courts.

In implementing its supervisory role, the Commission is in constant contact with the assessors of the state, communicating administrative, legal, appraisal, and technical advice to assist assessors in the performance of their duties.

This supervisory role is also evidenced by certain statutes relating to specific assessment areas.

Supervision of Assessment Practices and Equalization

A member of the Commission or some duly authorized representative thereof, must officially visit the several counties of the state at least once each year and inquire into the methods of assessment. Section 138.415, RSMo.

The Commission also has the authority to convene a hearing concerning the assessment on any parcel in the state to ensure that all assessments have been made in compliance with law. Section 138.460 and 138.470.

However, it should be noted that the Commission is specifically prohibited from supervising “the fixing of any tax levied or to be levied” by any political subdivision or taxing authority in the state. Section 138.340.1, RSMo.

Supervision of Assessment Practices and Equalization

The Supreme Court further stated that the State Tax Commission had the responsibility to resolve the assessment inequities in that county, and throughout the state where they exist, and possessed administrative powers commensurate with that task.

In addition, the *Cassilly* case effectually overruled a long line of Missouri cases that held that the State Tax Commission had no authority over intra-county equalization of assessments but could only exercise authority to equalize assessments on an aggregate basis as between counties.

One of the most important and far-reaching supervisory functions performed by the State Tax Commission of Missouri is the program for the statewide equalization of real property assessments.

This program had its genesis in the Missouri Supreme Court Decision of *State ex rel. Cassilly v. Riney*, 576 S.W.2d 325 (Mo. Banc 1979), wherein the Supreme Court of Missouri found the system of assessment in St. Louis County to be in violation of the uniformity provisions of the Missouri Constitution.

Assessment Maintenance Plan and Assessment Maintenance Funds


Assessment Maintenance Plan

Section 137.115.1, 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 for their respective approval or modification.”

The county governing body shall approve and forward such plan or its alternative to the plan to the state tax commission by February first.



If the county governing body fails to forward the plan or its alternative to the plan to the state tax commission by February first, the assessors’ plan shall be considered approved by the county governing body.




If the state tax commission fails to approve a plan and if the state tax commission and the assessor and the governing body of the county involved are unable to resolve the differences, in order to receive state cost-share funds outlined in section 137.750, RSMo, the county or the assessor shall petition the administrative hearing commission by May first to decide all matters in dispute regarding the assessment maintenance plan.

Assessment Maintenance Funds


Section 137.750, RSMo, if a county has an assessment maintenance plan approved pursuant to Section 137.115, a portion of all costs and expenses of the assessor, 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.

Assessment Maintenance Funds

The state shall reimburse each eligible county a minimum of \$3.00 per parcel for up to the first 20,000 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 the assessment fund.




The amount reimbursed by the state shall not exceed 60% of the actual costs and expenses incurred.



The governing body of each county which seeks or will seek reimbursement under any provision of this section or section 137.720, shall establish a fund to be known as the "Assessment Fund" to be used solely as a depository for funds received by the county pursuant to this section and sections 137.037 and 137.720, from general revenue fund of the county or other sources for the purpose of funding the costs and expenses incurred in implementing an assessment and equalization maintenance plan approved under section 137.115 and for assessing real and personal property.

Assessment Maintenance Funds

All counties seeking state funds under this section shall submit a certified copy of their costs and expenses to the state tax commission not later than the 30th day of the quarter immediately following the quarter for which such state funds are sought.



The State Tax Commission shall certify that the county requests for reimbursement are consistent with the assessment and equalization maintenance plan approved by the state tax commission as provided in section 137.115, and shall pay the state's share out of the funds appropriated for that purpose quarterly for each eligible county for reimbursable costs and expenses incurred in the previous calendar quarter.

Assessment Maintenance Plan and Assessment Maintenance Funds

- The Local Assistance Section assists the county assessment offices by visiting their counties on a regular basis to provide assistance to the county assessor for carrying out the responsibilities of their county assessment maintenance plan.
- The State Tax Commission will include the County Commission on correspondence regarding the assessment maintenance plan, the assessment maintenance funds, and the level of assessment regarding their county as they are a party that has signed the plan and the reimbursement requests.

THE BASICS OF MISSOURI'S ASSESSMENT PROCESS

Assessment Process

The Missouri Constitution requires that all real and tangible personal property be assessed at a value fixed by law. By statute, that value is “true value in money” or “actual cash value” (in most cases, synonymous with market value).

Property is assessed at a percentage of market value.

Residential property is assessed at 19% of market value.

Agricultural property is assessed at 12% of market value or productivity value.

Commercial property is assessed at 32% of market value.

Personal property is assessed at 33 1/3% of market value.

Assessment Process

All real property is reassessed every two years, in the odd-numbered year. Property is assessed as of January 1st. Assessor creates “assessors’ book” and delivers the book to the county clerk by July 1st.

Clerk must submit an abstract of aggregate valuations, broken down by property classification, to the State Tax Commission by July 20th.

In non-charter counties, the political subdivisions must set their tax rates by September 1st. In charter counties and the City of St. Louis, political subdivisions must set their tax rates by October 1st.

THIS LEAVES A VERY SMALL WINDOW OF TIME – JULY AND AUGUST – FOR BOARDS OF EQUALIZATION TO HEAR APPEALS!

POWERS AND DUTIES OF THE BOARD OF EQUALIZATION

Powers and Duties of the BOE

BOE consists of:

- **Six Voting Members**
 - Three County Commissioners
 - County Surveyor
 - Two Citizens (are not related to BOE members and have experience as real estate broker, real estate appraiser, home builder, property developer, lending officer, or investor in real estate)
- **Two Non-Voting Members**
 - County Assessor
 - County Clerk

* Does not apply to first class, second class, charter counties or the City of St. Louis.

Equalize Assessments: The BOE is to raise and lower valuations believed to have been valued below or above the real value for the property.

138.050, 138.100, and 138.150, RSMo.

Hear Appeals: The BOE is required to hear complaints and appeals from the assessments made by the assessor and to adjust and correct the assessment accordingly.

138.060, RSMo.

Powers and Duties of the BOE

Determine Appeals and Keep Record: The BOE shall hear and determine all appeals summarily, and the clerk is to keep a record of its proceedings.

138.060, RSMo.

Add Omitted Property: If the assessor notifies the BOE of any property which has been omitted from the tax rolls, the BOE shall add and assess such property.

138.070 and 138.150, RSMo.

Powers and Duties of the BOE

Provide Notice: To the taxpayer when omitted property is added or if the existing property assessment is increased. If the BOE proposes to increase any assessment or to assess any omitted property, it shall give notice by personal notice, by mail, or if the address of the person, agent, or representative is unknown, then by publication.

138.050, 138.070, and 138.100, RSMo.

Issue Subpoenas: The BOE may subpoena witnesses and order the production of books and papers, and any member may administer oaths in relation to any matter within its jurisdiction.

138.040 and 138.170, RSMo.

BOE Additional Considerations

The BOE may not reduce the valuation of property below any value fixed by the State Tax Commission.

138.030.2, RSMo.

A majority of the BOE shall constitute a quorum.

138.040.2, RSMo.

Hearings are informal and need not be recorded, (but the clerk shall keep an accurate record of the proceedings and orders of the board).

138.060, RSMo

Compensation: County commissioners, county assessor, and county clerk are not entitled to additional compensation. County surveyor and citizens who serve on the board may receive compensation if agreed by the county commission.

138.020, RSMo

SUMMARY OF COUNTY COMMISSION IMPACTS

Summary of County Commission Impacts



Review the county assessor's presented Assessment Maintenance Plan. Ensure the plan is accomplishing the requirements of the county assessor office. If not, present an alternative plan to the State Tax Commission. This is signed by the county commission and county assessor.



Failure to submit a plan or an alternative plan that is approved by the State Tax Commission jeopardizes assessment maintenance funding for the county assessor's Office.

Summary of County Commission Impacts



Hear appeals filed to the local BOE. Any assessment that does not comply with statutory requirements is an unlawful, unfair, arbitrary, and capricious assessment.



Any assessment and equalization orders issued by the State Tax Commission are required to be followed.

Summary of County Commission Impacts

- The county commissioners have a real impact on the proper assessment of real and personal property.
- Proper assessments of all property generate the proper revenue for the local jurisdictions within the county, such as school, fire, ambulance, and library districts.

Thank
you

Chairman Gary Romine

Commissioner Debbi McGinnis

Commissioner Greg Razer

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