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Title 15—ELECTED OFFICIALS
Division 40—State Auditor
Chapter 3—Rules Applying to Political Subdivisions

PROPOSED AMENDMENT

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15 CSR 40-3.135 Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts. The State Auditor's office is amending Section (2) by replacing Summary Page, Form B, and Informational Data form and Section (3) by replacing Summary Page, Form B, Informational Summary Page, and Informational Form B.

PURPOSE: This amendment updates the forms and calculations submitted by political subdivisions other than school districts to the Missouri State Auditor's office when setting their property tax rates under section 137.073, RSMo, by removing references to a calculation in Section 137.073.5(2), RSMo, that was found to be unconstitutional by the Court of Appeals, Eastern District, in Blankenship v. Franklin County, Case Number ED108824.

AUTHORITY: sections 29.100 and 137.073.6, RSMo 2016.* Original rule filed March 24, 2016, effective Nov. 30, 2016. Amended: Filed Jan. 31, 2018, effective July 30, 2018. Amended: Filed Jan. 28, 2019, effective July 30, 2019. Amended: Filed April 28, 2021.

*Original authority: 29.100, RSMo 1945, amended 1993, 1995 and 137.073, RSMo 1955, amended 1979, 1984, 1985, 1986, 1989, 1990, 1991, 1992, 1994, 1999, 2000, 2002, 2004, 2005, 2008, 2011, 2013.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars ($500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars ($500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri State Auditor's Office, Attention: Paul Harper, P.O. Box 869, Jefferson City, MO 65101 or email to rules@auditor.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*