

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

**EMERGENCY AMENDMENT**

**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.*

*EMERGENCY STATEMENT: On March 2, 2021, in Blankenship v. Franklin County, Case Number ED108824, the Court of Appeals, Eastern District, held that the tax rate calculation provided for political subdivisions in Section 137.073.5(2), RSMo, violates Missouri Constitution, Article X, Section 22(a). In conformity with this decision, this emergency rule amendment removes the calculation found to be unconstitutional from the tax rate forms all political subdivisions must file with the State Auditor's office to set their tax rates as provided by Section 137.073, RSMo. This emergency rule amendment must be effective when political subdivisions set their tax rates for 2021. Political subdivisions in first class charter counties are required to file their final tax rate forms with the State Auditor's office by October 1, 2021. All other political subdivisions must file by September 1, 2021. The State Auditor's office therefore finds that this emergency rule amendment is necessary to preserve a compelling governmental interest that the tax calculation forms political subdivisions submit to the State Auditor's office contain lawful calculations as provided by law. The State Auditor's office believes this emergency rule is fair to all interested parties under these circumstances. The scope of the rule is limited to the circumstances creating the emergency and complies with the protections extended in the Missouri and United States Constitutions. This emergency amendment was filed April 28, 2021, becomes effective May 13, 2021, and expires December 30, 2021.*

*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. Emergency amendment filed April 28, 2021, effective May 13, 2021, expires December 30, 2021. A proposed amendment covering this same material is published in this issue of the **Missouri Register**.*

*\*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 emergency amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

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