

**PROGRAM DESCRIPTION**

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

**1a. What strategic priority does this program address?**

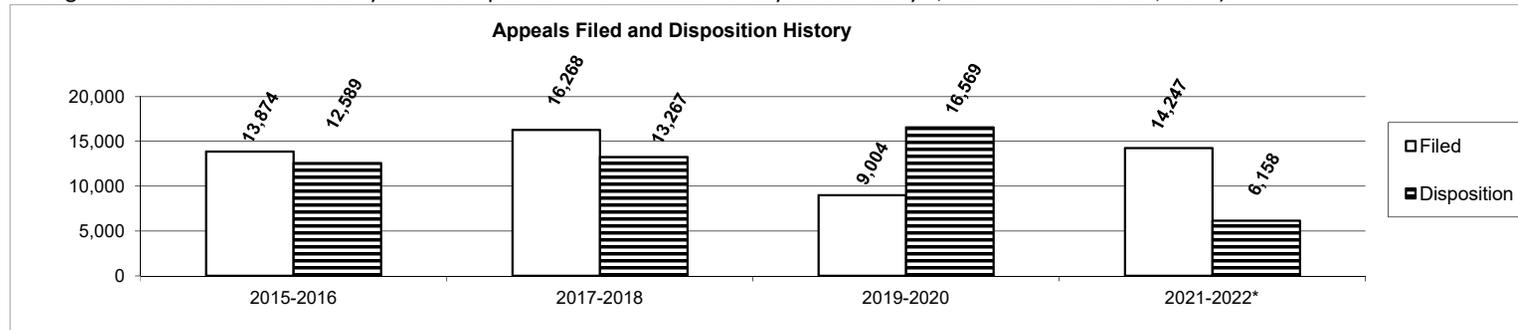
Transparent, uniform, and equitable statewide assessment program.

**1b. What does this program do?**

- Presides over property assessment appeals in 114 counties and the City of St. Louis
- Issues rulings on discovery and evidence disputes
- Conducts prehearing settlement conferences and evidentiary hearings
- Issues written decisions with findings of fact and conclusions of law

**2a. Provide an activity measure(s) for the program.**

Below is a graph that depicts the history of appeals filed and disposed during each assessment cycle (an assessment cycle begins January 1st of an odd year through December 31st of an even year - example 2021-2022 assessment cycle is January 1, 2021 - December 31, 2022).



\* The 2021-2022 cycle will not be completed until December 31, 2022. The filing deadline for 2022 appeals is September 30, 2021, or 30 days after the date of the Board of Equalization decision being appealed, whichever is later.

County assessment officials determine the value and classification of property for property tax purposes for their respective counties. All Missouri taxpayers, which includes individuals and business entities, who disagree with the assessment determination have the right to appeal those determinations to the State Tax Commission. The State Tax Commission employs hearing officers who conduct hearings to determine the proper assessment of a taxpayer's property. The hearing officers render written decisions that include findings of fact and conclusions of law; if a taxpayer disagrees with the decision, the taxpayer has the right to appeal that decision to the three State Tax Commissioners. The State Tax Commissioners render a decision. If the taxpayer disagrees with the decision, the taxpayer can appeal through the Missouri Judicial Court system.

**PROGRAM DESCRIPTION**

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

**2b. Provide a measure(s) of the program's quality.**

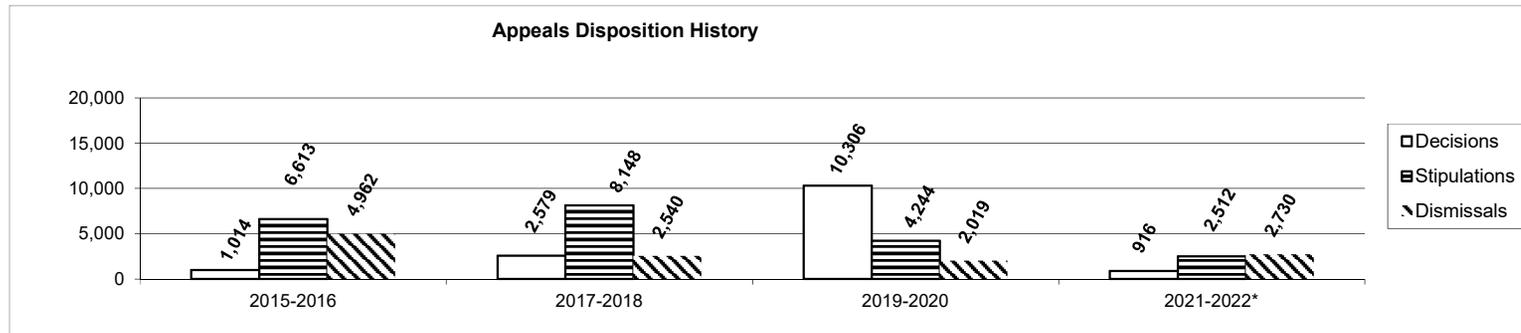
The Chief Counsel and the Hearing Officers are required to be licensed to practice law in the State of Missouri. Annually, 15 hours of continuing legal education, including 2 hours of ethics and 1 hour of cultural competency, diversity, inclusion, and implicit bias training is required. The Chief Counsel and the Hearing Officers also attend courses through The National Judicial College, the institution utilized by federal and state courts to train Article III judges and administrative law judges, and courses through the International Association of Assessing Officers (IAAO).

**2c. Provide a measure(s) of the program's impact.**

Appeals are disposed by decision, stipulation, or dismissal.

Types of Disposition

- Decision - Determination of assessment based on evidence from taxpayer and assessment official during an evidentiary hearing
- Stipulation - Agreement on assessment by the taxpayer and assessment official submitted for approval to this program
- Dismissal - Taxpayer abandoning their appeal



\* The 2021-2022 cycle will not be completed until December 31, 2022.

**2d. Provide a measure(s) of the program's efficiency.**

The State Tax Commission strives to efficiently dispose of appeals for the taxpayers of the State of Missouri.

Assessment Cycle	2015-2016	2017-2018	2019-2020	2021-2022*
Appeals Disposed	12,589	13,267	16,569	6,158
Full-time Employees	4	4	5	5

\* The 2021-2022 cycle will not be completed until December 31, 2022.

**PROGRAM DESCRIPTION**

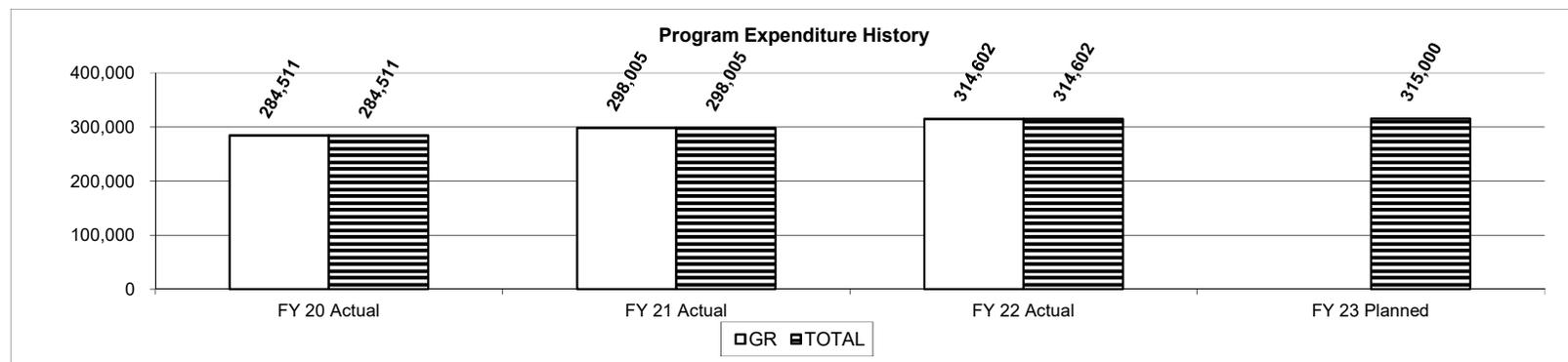
Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

N/A

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, of the Missouri Constitution, Chapters 138, 151, and 153 of RSMo

6. Are there federal matching requirements? If yes, please explain.

N/A

7. Is this a federally mandated program? If yes, please explain.

N/A