

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

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?

- Assist county assessors with technical aspects of operating a successful assessment program
- Assist county assessors with developing a two-year assessment plan that will conform to statutory parameters
- Conducts appraisals and studies to determine the level and quality of assessments established by each county assessor
- Reimburse up to 60% of all costs associated with implementing a two-year assessment plan (current appropriation allows for reimbursement of 50%)

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

Studies performed each assessment cycle (an assessment cycle is from 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).

| Assessment Cycle | 2015-2016 | 2017-2018 | 2019-2020 | 2021-2022* |
|--------------------------------------|------------------|------------------|------------------|-------------------|
| Commercial Appraisal Studies | 51 | 51 | 38 | 23 |
| Residential Appraisal Studies | 3 | 0 | 0 | 0 |
| Residential Sales Studies | 112 | 115 | 114 | 89 |

* The 2021-2022 cycle is incomplete as studies are not finalized until May, 2023.

(For every residential appraisal study completed, there are 25 individual appraisals. In the 2019-2020 assessment cycle, all counties qualified for a residential sales study.)

(For every commercial appraisal study completed, there are 30 individual appraisals.)

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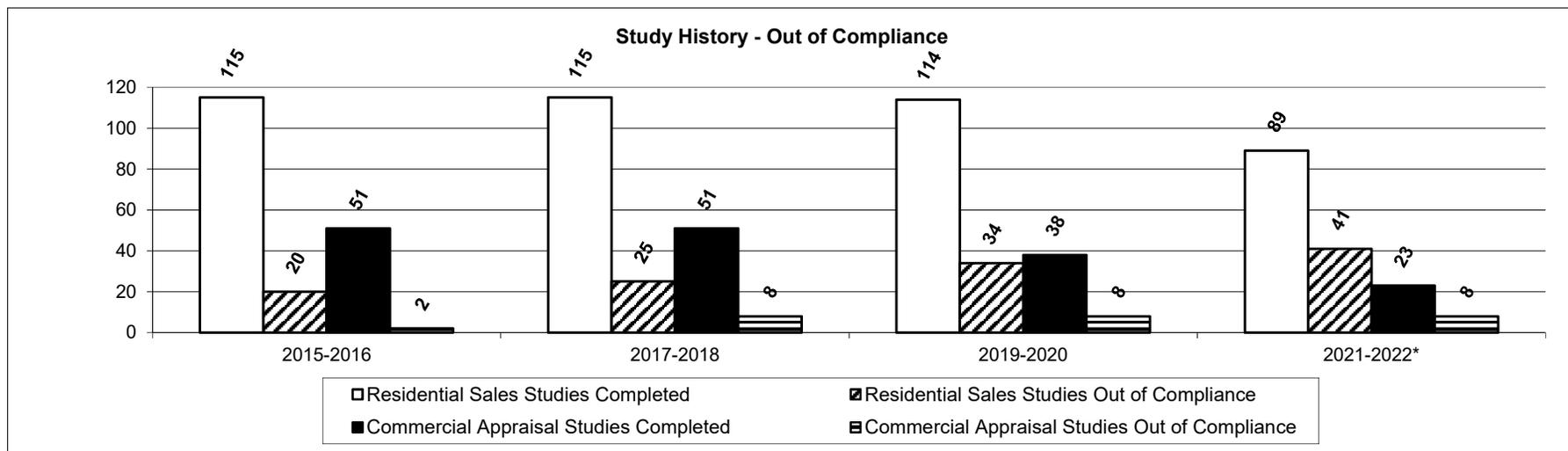
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2b. Provide a measure(s) of the program's quality.

The chart below depicts the out of compliance study analysis for each two-year assessment cycle (an assessment cycle is from 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).



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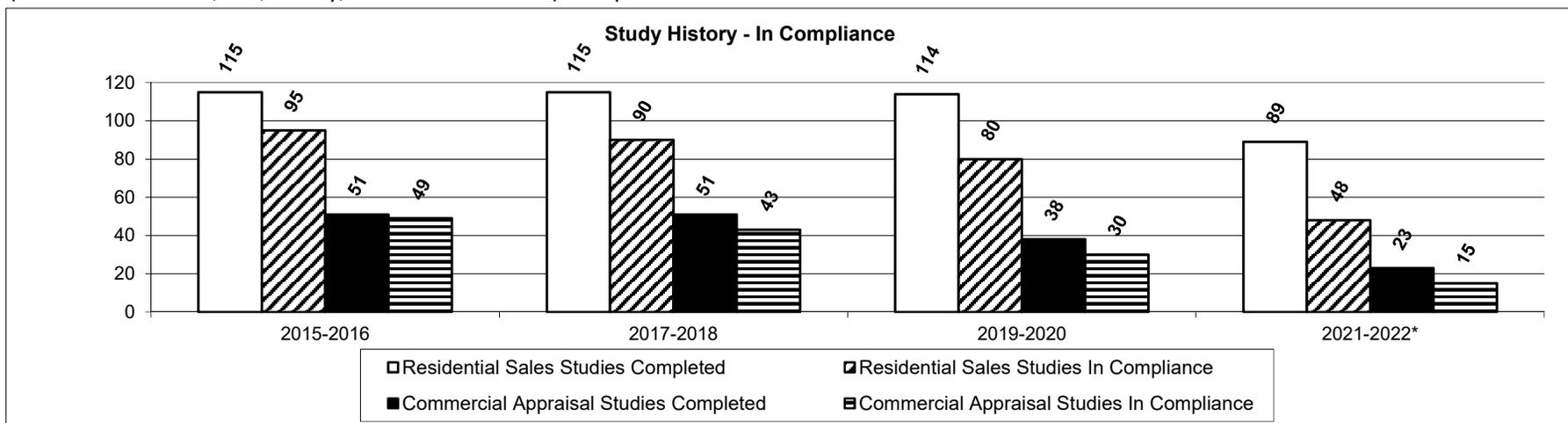
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2c. Provide a measure(s) of the program's impact.

This program strives to ensure that all taxpayers in the State of Missouri are assessed utilizing fair and equitable practices. Without the assistance and audits of this program, taxpayers wouldn't be treated fairly and equitably across Missouri and these inequities could impact the local taxing entities (such as ambulance, fire, library, and school districts) that provide essential services to the citizens of Missouri.



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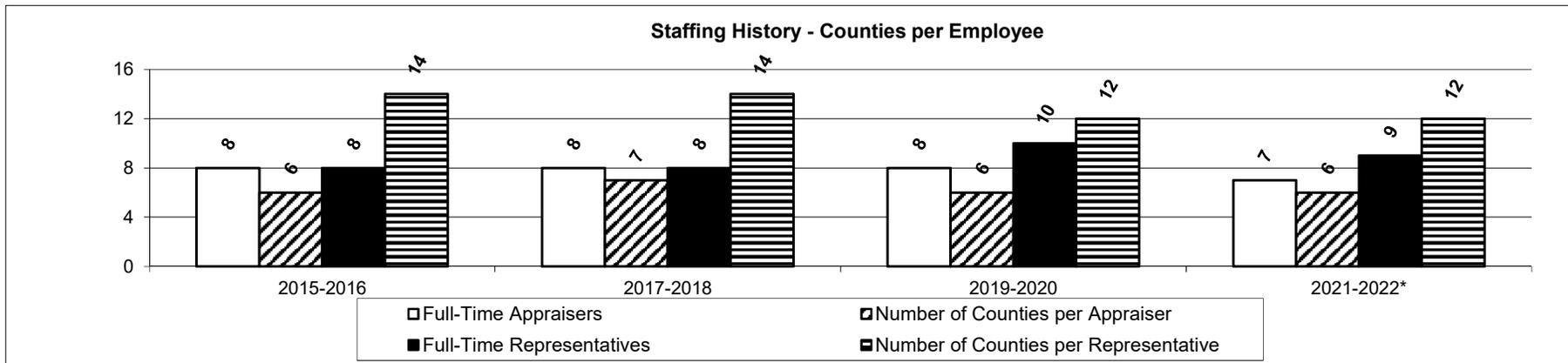
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2d. Provide a measure(s) of the program's efficiency.

Each employee covers a territory within the State of Missouri to ensure all regions are assisted and studied.



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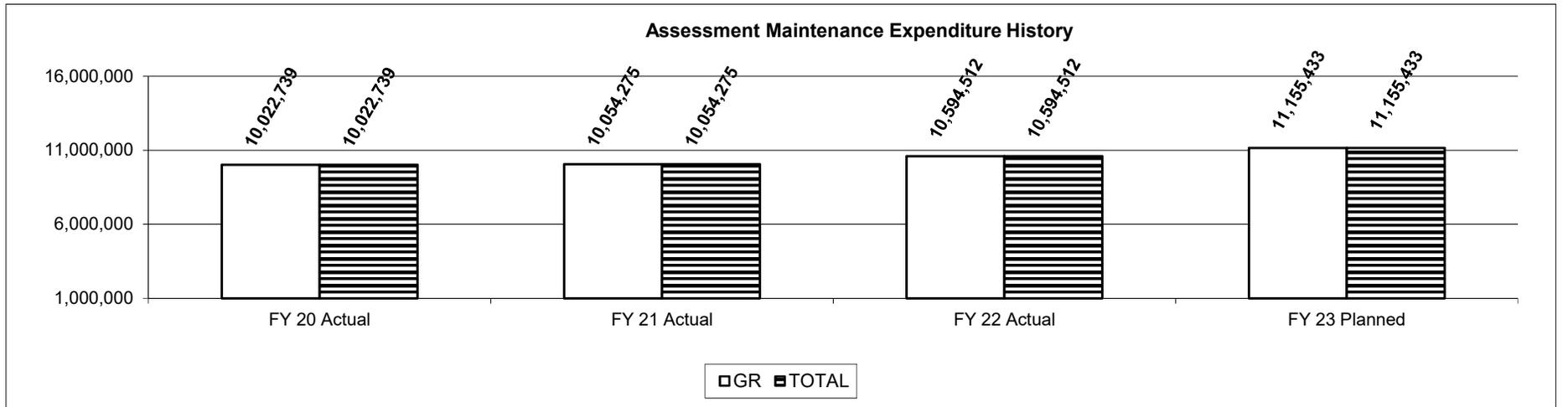
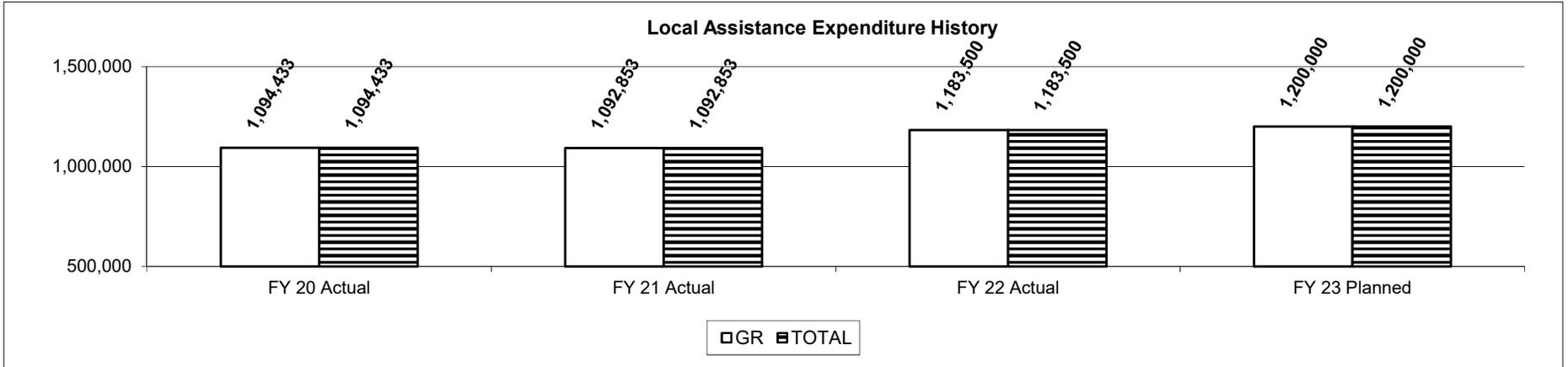
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3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



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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.)

Section X, Article 14, Constitution of Missouri, Chapters 53, 137, and 138 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