



SJR 90

Sponsor: Ben Brown

Path to full text: <https://www.senate.mo.gov/26info/pdf-bill/intro/SB1131.pdf>

PART 1 – QUICK SNAPSHOT

1.1 One-Paragraph Overview

SJR 90 would amend Article X, Section 14 of the Missouri Constitution to put new guardrails on the State Tax Commission (STC) and create an Office of the State Ombudsman for Property Assessment and Taxation. It stops the STC from forcing counties into “agreements” or MOUs that effectively make them raise or lower entire classes of property values outside the normal appeal process, and it forbids the state from tying assessment-reimbursement money to those kinds of deals. It also prohibits the STC from using standards promulgated by the International Association of Assessing Officers (IAAO) or any other outside organization, and adjusts the constitutional “equalization” range so that, across a class of property, assessed values must be between 70% and 100% of true value in money, based on STC studies. Finally, it creates a taxpayer-facing Ombudsman office inside the STC, with a mandate and funding to help citizens navigate the property-tax system.

1.2 Triage Table (Fast Flags)

- **Single-Subject & Title:**
 - Subject is “the state tax commission”; all provisions deal directly with its powers, methods, or internal structure. Title looks clean and honest.
- **Does it grow government?**
 - Slightly grows government by adding an Ombudsman office, but also clearly **restrains** the STC’s ability to coerce counties and rely on outside “standards.”
- **Impact on Missouri families (overall):**
 - **Helps** – particularly property-owners facing aggressive assessment practices; some risk of uneven administration remains.
- **Alignment with Act for Missouri core beliefs (high-level):**

- Strongly **Supports**: limits unelected commission power, resists global/“professional” standards creep, and pushes toward more accountable and transparent property-tax processes.
 - **Initial stance:**
 - **Support – initial.**
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PART 2 – PURPOSE & PROVISION MAP

2.1 Stated Purpose & Title

- The resolution repeals and replaces **Article X, Section 14**, “relating to the state tax commission.”
- In plain language, it is designed to:
 - Rein in the State Tax Commission’s leverage over counties,
 - Cut off its dependence on IAAO/other outside standards,
 - Reset the constitutional “equalization” range so counties aren’t forced to jack up assessments as quickly, and
 - Give taxpayers a dedicated Ombudsman office inside the property-tax system.

2.2 Provision-by-Provision Map

(1) Section 14.1 – Re-statement of Commission’s core role

- **Location:** Art. X, §14.1 (revised but substantively similar to existing language).
 - **Plain-language:** Keeps a constitutionally-created commission, appointed by the Governor with Senate consent, to equalize assessments between counties, hear appeals from local boards in individual cases, and correct unlawful, unfair, arbitrary, or capricious assessments, plus any other duties assigned by law.
 - **Tag:** [Mixed]
 - **Why:**
 - This preserves the centralized equalization structure we already have—so it doesn’t shrink the STC—but it doesn’t expand it either. The more important changes are in subsection 2, where new limits are added.
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(2) §14.2(1) – No forced MOUs / agreements with counties

- **Text (plain):** The STC may **not** require a county to enter any agreement or memorandum of understanding that increases or decreases the assessed value of an entire class or

subclass of property, except through an appeal of a local board of equalization decision. State reimbursements to counties for assessment work cannot be contingent on signing such agreements.

- **Tag: [Good]**
 - **Why:**
 - Directly targets a key abuse: using funding and “compliance” agreements to strong-arm counties into mass valuation changes outside the normal local appeal process.
 - Protects local control and reduces coercive leverage from a state-level commission.
 - Aligns with property-rights and limited-government concerns about opaque equalization deals.
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(3) §14.2(2) – Ban on IAAO and other outside standards

- **Plain-language:** The STC is barred from using standards promulgated by the **International Association of Assessing Officers (IAAO)** or **any other international or domestic organization** to carry out its constitutional or statutory duties.
 - **Tag: [Good]**
 - **Why:**
 - Directionally very good from an Act for Missouri perspective: it rejects dependency on global or national “standards” that can drive assessment policy from outside Missouri.
 - It asserts state sovereignty over how we define “best practices,” instead of outsourcing to professional guilds or global networks.
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(4) §14.2(3) – New equalization range (70%–100%)

- **Plain-language:** Despite Article X, §4(b), the **assessed value of a class or subclass** of real or personal property, as shown by STC studies, must be **no lower than 70% and no more than 100%** of true value in money.
- **Tag: [Good]**
- **Why:**
 - This resets the constitutional “assessment ratio” band that the STC uses to decide when counties are too low or too high.

- Compared to the current 90–110% range (which effectively pressures counties to raise values quickly), a 70–100% range:
 - **Relaxes upward pressure** on under-assessed counties (STC can’t force hikes unless the average is below 70%), and
 - **Prevents over-assessment** above true value in money (no more >100% at the class level).
- That’s helpful for taxpayers and county autonomy, even though it doesn’t directly cap tax rates.

(5) §14.2(4) – Office of the State Ombudsman for Property Assessment and Taxation

- **Plain-language:** Creates an **Office of the State Ombudsman for Property Assessment and Taxation** inside the STC to help ensure fairness, accountability, and transparency in property taxes. The General Assembly must fund it sufficiently so taxpayers can get needed assistance, and may give the office additional powers/duties by statute.
- **Tag:** [Good with small caution]
- **Why:**
 - Positives:
 - Gives taxpayers a dedicated, constitutionally-recognized advocate within the system.
 - Emphasizes fairness and transparency—good for ordinary homeowners who feel outgunned.
 - Caution:
 - It is still another office in the bureaucracy, and “sufficient appropriation” is open-ended. Future legislatures must be careful it doesn’t drift into justifying high valuations rather than helping fight them.

2.3 Changes to Existing Law (High-Level)

Compared to current constitutional language, SJR 90 would:

- **Limit STC leverage over counties** by banning forced MOUs and tying of reimbursement money to those agreements.
- **Ban IAAO and similar outside standards**, forcing Missouri to rely on its own rules rather than global/national “best practices.”

- **Reset the constitutional equalization range** from a tighter, more upward-pressuring band (currently 90–110%) to a **70–100%** band, which reduces the frequency/intensity of mandated upward adjustments.
 - **Create a new Ombudsman office** inside the STC devoted to helping taxpayers navigate assessments and appeals.
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PART 3 – CONSTITUTIONAL & PROCESS CHECKS

3.1 Missouri Single-Subject & Original-Purpose Tests (Art. III §23)

- **Main subject:**
 - Regulation, methods, and structure of the State Tax Commission and property-assessment equalization.
- **Additional subjects / riders:**
 - The equalization range, MOU restrictions, outside-standards ban, and Ombudsman office are all tightly related to STC authority and property-tax administration—no obvious riders.
- **Title clarity vs. real effects:**
 - Title: “relating to the state tax commission” (in the resolution header).
 - An ordinary citizen reading the ballot summary should see that this is about how the STC operates; the changes are not hidden in an unrelated topic.
- **Citizen fair-notice test:**
 - For voters, the ballot language will matter; but structurally, all content is squarely within “state tax commission” and property-assessment equalization.
- **Original-purpose drift:**
 - No evidence of drift in the text we have; it appears as a single, coherent substitute to Section 14.
- **Conclusion:**
 - **Likely complies** with single-subject and clear-title requirements and passes our fair-notice honesty test.

3.2 U.S. & Missouri Constitutional Rights

- **Property rights & due process:**
 - **Strengthens** due process and property protections by:

- Limiting the STC’s ability to force county-wide changes via MOUs outside the normal appeal process.
 - Making equalization standards less aggressive on the “under-assessed” side.
- Ombudsman can help citizens navigate appeals, indirectly reinforcing due-process rights.
- **Other rights (life, speech, religion, arms):**
 - SJR 90 does not touch abortion, speech, religious liberty, or gun rights.

3.3 Delegation to Unelected Bodies & Separation of Powers

- The STC remains an unelected commission with real power over assessments, but:
 - It is **constrained** by:
 - The ban on outside standards,
 - The narrower authority to coerce counties through MOUs and funding,
 - A defined assessment-ratio band in the Constitution itself.
- **Net effect:**
 - Strengthens accountable government by:
 - Bringing key standards (ratio band, no IAAO, no forced MOUs) into the **Constitution**, where they can’t be quietly changed by rule or regulation.
 - Preventing the commission from piggy-backing on IAAO or other national/international standards, which are outside direct voter control.

PART 4 – IMPACT ON MISSOURI FAMILIES

4.1 Economic, Tax, and Utility Impacts

- **Property taxes:**
 - By lowering the minimum acceptable assessment ratio to **70%**, the STC will have less justification to force rapid valuation increases in counties that are somewhat under market, which can **slow the upward pressure on property-tax bills**.
 - By capping the acceptable ratio at **100%**, it also guards against systematic over-assessment at the class level.
- **Who benefits?**

- Ordinary homeowners and small businesses in counties that have been hammered with “catch-up” equalization increases.
- Counties that want to stand up to the STC without risking loss of reimbursement funds.
- **Who loses?**
 - State-level bureaucrats, consultants, and lobbyists who prefer IAAO-driven, centralized standards and more coercive tools.

Label: Relief – especially on the structural side of how quickly values can be forced up statewide.

4.2 Family, Parental Rights, and Education

- No direct effects on parental rights, schools, or DESE. Indirectly, families keeping more of their income via slower property-tax growth can better fund Christian schooling, homeschooling, and church life.

4.3 Moral & Cultural Climate

- No direct moral-culture language. Indirectly:
 - It favors a **rule-of-law, local-control, and transparency** mindset over technocratic globalism in tax policy.
 - That is more consistent with a biblical view of civil authority as a limited servant, not a top-down manager of all property.

PART 5 – ACT FOR MISSOURI CORE PRINCIPLES CHECK

1. Sanctity of life (from conception)

- Not implicated.

2. Christian & biblical view of government

- **Supports.** It:
 - Puts clear constitutional shackles on an unelected commission.
 - Rejects dependence on outside (especially international) standards.
 - Recognizes citizens’ need for help against an opaque property-tax system via an Ombudsman.

3. Property rights & economic liberty

- **Supports.**

- Reduces coercive leverage (no forced MOUs tied to funding).
 - Adjusts equalization rules in a way that likely slows upward valuation pressure and forbids systemic over-assessment.
4. **Constitutionalism & rule of law**
- **Supports.**
 - Key rules are written into the Constitution instead of being buried in rulemaking or IAAO manuals.
 - Single-subject/title look solid.
5. **Right to bear arms**
- Not implicated.
6. **State sovereignty & Tenth Amendment**
- **Supports.**
 - Explicitly rejects IAAO and any other outside-organization standards, moving Missouri away from globalized, professional-guild control.
 - Keeps the rules home-grown.
7. **Nuclear family & parental rights**
- No direct effect, but financial breathing room from restrained assessments can help families.
8. **Homeschool freedom & private Christian education**
- Not directly touched.
9. **Surveillance, data, and financial control**
- No new databases, tracking, or surveillance tools created here.

PART 6 – SPECIAL TOPIC TESTS (2025–2026 PRIORITIES)

1. **Amendment 3 / Personhood & Equal-Protection**
- No direct relation.
2. **Surveillance State & Digital-Control Test**
- No new digital ID, fusion center, or data-hub expansion. Neutral.
3. **Utilities, Energy Policy, and Data-Center / Big-User Test**
- Not applicable; this is about property assessment rather than utility tariffs.

4. Federal Money & Strings

- Positive: it **prohibits** making state reimbursements to counties contingent on signing STC-driven valuation agreements. That is the right direction—less leverage via funding strings, more local autonomy.

5. Globalism / Agenda 21 / Agenda 2030 Signals

- Positive: cutting off IAAO and “any other international or domestic organization” standards reduces the foothold of globalized “best practices” in Missouri’s tax system.

PART 7 – RED FLAGS, AMENDMENT IDEAS, & FINAL RECOMMENDATION

7.1 Red-Flag List (Prioritized)

1. Open-ended “sufficient appropriation” language for Ombudsman

- **Location:** §14.2(4).
- **Why it matters:** While an Ombudsman is good, the “shall annually provide for a sufficient appropriation” language is vague and could justify larger budgets over time without clear guardrails.
- **Severity: Minor** (not a deal-breaker; something to watch in implementation).

7.2 Possible Fixes / Amendments

- For §14.2(4):
 - Add a simple guardrail such as: “subject to appropriation” and/or a statement that the office’s duties are limited to assisting taxpayers and monitoring fairness, not developing assessment policy itself.

Even without these tweaks, the resolution is structurally sound and directionally very favorable.

7.3 Final Recommendation

Act for Missouri SUPPORTS SJR 90.

It meaningfully reins in the State Tax Commission’s ability to coerce counties through forced agreements and funding threats, rejects dependence on IAAO and other outside “standards,” relaxes the upward pressure of equalization rules on property valuations while forbidding over-assessment, and creates an Ombudsman office dedicated to helping taxpayers. While a few phrases could be tightened, its overall impact advances constitutionalism, local control, property-rights protection, and resistance to globalized bureaucratic control of Missouri’s tax system.