



SB 1131

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

PART 1 – QUICK SNAPSHOT

1.1 One-Paragraph Overview

SB 1131 reshapes how the State Tax Commission (STC) oversees assessment and equalization, tightens rules around state reimbursement for county assessment costs, creates and funds a strengthened Office of State Ombudsman for Property Assessment and Taxation, and adds a cap on year-over-year assessments for most motor vehicles. It contains some provisions we **strongly applaud**—especially the explicit ban on using IAAO or other outside “standards” and the robust, pro-taxpayer Ombudsman framework. But there are real questions about the Ombudsman funding mechanism, the practical impact of the vehicle-assessment cap, and how comfortably the bill’s broad title and mix of provisions fit with the *spirit* of Missouri’s single-subject and clear-title rules.

1.2 Triage Table

- **Single-subject (Art. III §23):**
 - **Unclear / Watch.** Formally, everything touches “duties of the state tax commission,” but in practice you’ve got: (1) detailed STC equalization and reimbursement rules, (2) a full Ombudsman office and dedicated fund, and (3) a specific, voter-facing cap on motor-vehicle assessments for vehicles under \$50k. That’s a lot of distinct policy in one vaguely titled bill.
- **Does it grow government?**
 - **Mixed.** It both *restrains* STC’s power and reliance on international standards and *builds up* a permanent Ombudsman office and fund, financed in part by skimming county reimbursements when the legislature under-appropriates.
- **Overall impact on Missouri families:**
 - **Mixed.** The anti-IAAO provision and a real, empowered Ombudsman serve taxpayers well. But the funding backstop that can dock county reimbursements is clunky, and the vehicle-cap feels more limited and episodic than structural—helpful in rare spikes, but not a deep fix to Missouri’s property-tax problems.
- **Alignment with Act for Missouri core beliefs:**

- **Mixed (with strong positives in key sections).** It clearly supports state sovereignty and limited, accountable bureaucracy in some portions, but we're uneasy about the total number and range of the provisions under a broad, generic title.
- **Recommended stance (revised):**
 - **Watch / Mixed.** We **applaud** the ban on International standards and the concept of a strong Ombudsman, but would prefer to see them in clean, stand-alone bills and will keep following SB 1131 and any spin-offs.

PART 2 – PURPOSE & PROVISION MAP

2.1 Stated Purpose & Title

- **Apparent purpose (in practice):**
To redefine how the STC oversees assessments and equalization, how counties are reimbursed for assessment work, how taxpayers can get help with assessment disputes (Ombudsman), and to cap assessment increases for most vehicles.
- **Title:**
 - SB 1131 repeals and reenacts statutes “relating to the duties of the state tax commission.”
 - That’s technically accurate but **very open-ended**; a normal citizen reading that title would not expect a specific freeze on motor-vehicle assessment increases for vehicles under \$50k, or a sizable structural change to Ombudsman funding.

2.2 Provision-by-Provision Map (with updated tags)

Provision 1 – Explicit ban on IAAO and other external standards

- **Location:** §138.380.2.
- **What it does:**
STC “shall not utilize the standards promulgated by the International Association of Assessing Officers (IAAO) or any other international or domestic organization” to carry out its duties.
- **Tag: [Good – Strongly Applaud]**
- **Why:**
This is exactly the kind of line we like to see: keeping Missouri assessment policy grounded in Missouri law, not in moving, external standards written by unaccountable bodies. It’s a clean, high-signal section we’d gladly support in its own stand-alone bill.

Provision 2 – Strengthened Office of State Ombudsman for Property Assessment and Taxation

- **Location:** §138.435.1–10.
- **What it does:**
Establishes a full Ombudsman office inside STC with authority to receive and investigate complaints, review taxpayer records (with consent), monitor laws and policies, and educate taxpayers.
- **Tag:** [Good – Strongly Applaud]
- **Why:**
This is a genuine win for transparency and ordinary taxpayers—especially older folks, widows, or busy families who can't navigate the assessment maze on their own. The structure and duties here are well-thought-out and citizen-oriented.

Provision 3 – Ombudsman funding mechanism / dedicated fund

- **Location:** §138.435.11(1)–(2).
- **What it does:**
Creates a dedicated “State Ombudsman for Property Tax Fund” and, if the General Assembly underfunds the Ombudsman in a given year, requires STC to calculate the shortfall and divert an equal portion from each county’s §137.750 state reimbursement into the fund.
- **Tag:** [Concern]
- **Why:**
We fully support *funding* a strong Ombudsman, but this “backdoor” approach—shaving reimbursements from every county if lawmakers skimp—feels like a clumsy work-around rather than a principled, transparent funding strategy. It also risks pushing counties to adjust rates or cut services to plug the hole.

Our recommendation is to retain the Ombudsman office and its funding, while requiring the STC to prioritize financing the Ombudsman position from its staff budget. As this is the only role mandated by State Statute, it should be given precedence. The allocation and selection of any additional positions should be determined based on the remaining available budget after the Ombudsman position has been secured.

Provision 4 – Motor-vehicle assessment cap (< \$50k)

- **Location:** §137.115.9 (new language in personal-property assessment subsection).
- **What it does:**
For vehicles with a true value **under \$50,000** as of Jan. 1, 2025, the assessor may not assess the vehicle for a higher amount than the previous year, **provided it was properly assessed last year.**

- **Tag: [Neutral / Questionable Impact]**
- **Why:**
 - In “normal” markets, most sub-\$50k vehicles **depreciate** year over year—so assessments should already go down or stay level if the assessor is following a standard schedule. In that environment, this cap does little.
 - It mainly bites during unusual spikes (like the COVID used-car run-up), or if a county is using aggressive valuation schedules. It’s not a deep structural reform of personal property tax; it’s more of a guardrail against rare surges.
 - Because it’s highly specific to a subset of vehicles and very visible to voters, we also question whether carrying it inside a broad “STC duties” bill honors the *spirit* of single-subject and clear-title rules.

We’re not opposed to the cap itself; we just don’t want it to be treated as “mission accomplished” on property-tax reform and would prefer to see it on a separate bill.

Provision 5 – Limits on STC’s power over entire classes/subclasses

- **Location:** §138.380.1(1) (last clause); §138.410.2.
- **What it does:**
 - STC retains power to raise/lower individual parcels, but **“shall not have the power to require a county to raise or lower the assessed valuation of an entire class or subclass of property.”**
 - Recasts STC’s role as a “general advisory” body and bars it from forcing counties into MOUs to raise/lower classes or subclasses, except through appeals from county boards of equalization.
- **Tag: [Mixed]**
- **Why:**

This is a genuine shift toward local control and away from centralized, bureaucratic power—which we like in principle. But we have to note the potential Constitutional Issue here. The State Constitution requires equal treatment between counties, so completely taking away STC’s ability to correct class-wide under- or over-valuation could create uneven treatment between counties and invite future legal or political “fixes” that may not favor taxpayers.

Provision 6 – Assessment maintenance plans & reimbursement tweaks

- **Location:** §137.115 (struck AHC language); §137.750.1–4.
- **What it does:**
 - Removes the explicit link between an STC-approved assessment maintenance plan, AHC dispute resolution, and eligibility for state cost-share funds.
 - Keeps up to 60% reimbursement but rewrites the conditions and clarifies which costs are reimbursable.

- **Tag: [Mixed / Concern]**
- **Why:**

Cleaner rules on reimbursable costs are good. But the interplay between “must comply with STC-approved plan” and the removal of the explicit approval/appeal language is muddy.

2.3 Changes to Existing Law (short version)

- **§137.115 – Personal property and vehicle assessments:** keeps the familiar structure but adds the under-\$50k vehicle cap and removes the old AHC tie-in.
- **§137.750 – Assessment reimbursements:** keeps the 60% framework but rewrites the opening to no longer say “If a county has an assessment maintenance plan approved...”, and adds more detailed cost eligibility rules.
- **§138.380 / §138.390 / §138.410:** tighten STC’s powers, add the ban on IAAO/other external standards, and define ratio-study triggers for equalization.
- **§138.435:** turns a paper Ombudsman into a fully fleshed-out, funded office with real duties and a dedicated fund.

PART 3 – CONSTITUTIONAL & PROCESS CHECKS

3.1 Missouri Single-Subject & Original-Purpose Tests

- **Main subject (best reading):**

Operation and oversight of Missouri’s property-tax assessment and equalization system through the STC and its related offices.
- **Other noticeable subjects or policy “clusters”:**
 1. **Equalization & STC powers** – ratio studies, limits on class-wide orders, advisory role.
 2. **Ombudsman office & dedicated funding** – including a new state fund and a formula that diverts county reimbursements.
 3. **Motor-vehicle assessment cap** – a very specific, voter-visible freeze for sub-\$50k vehicles.
- **Spirit of single-subject / clear-title:**
 - Legally, a court might say all of this is “relating to the duties of the state tax commission.”
 - But from a citizen-facing, original-intent view, we think this approach pushes the boundaries:
 - The title doesn’t flag a **major personal-property tax policy** (vehicle cap) that regular Missourians will care about most.
 - It bundles multiple significant reforms—some we love, some we question—into one package, making it harder for legislators and citizens to support the good and reject the bad.

- **Single-subject / clear-title: Unclear; borderline.** It probably survives in court, but we are not obligated to bless that trend. Part of our job is to call out how vague titles and multi-cluster bills erode transparency—and, where possible, to ask for clean, single-purpose bills instead.

3.2 Rights & Separation of Powers

- No direct hits on classic individual rights (speech, religion, arms, privacy) jump out.
- The bigger issue is **structure**: STC's authority is trimmed back in important ways (good for limiting unelected power), but still retains ratio-study-based equalization power that can affect taxpayers statewide.

Overall: **no glaring constitutional violation on its face**, but the title/subject strategy and the STC-power recalibration deserve continued monitoring.

PART 4 – IMPACT ON MISSOURI FAMILIES

4.1 Economic, Tax, & Practical Impacts

- **Motor-vehicle cap (< \$50k):**
 - **Upside:** Prevents sharp year-over-year assessment jumps on ordinary vehicles during abnormal markets or when assessors get aggressive.
 - **Reality check:** In a normal depreciation curve, the October trade-in values used under current law should already keep valuations flat or lower for typical used vehicles. So in most years, families might not see a big difference.
 - **Optics risk:** Lawmakers may tout this as “we fixed your car taxes,” while leaving the deeper property-tax structure untouched.
- **Ombudsman & funding:**
 - A fully functioning Ombudsman can be a real, practical blessing to families—especially those who struggle to navigate appeals.
 - But backfilling its funding by cutting county reimbursements is not ideal; it can show up elsewhere in the system (higher local rates, cuts, or more friction between counties and STC). We prefer the legislature mandate it as the first position filled from FTE funds budgeted to the STC.

4.2 Family, Faith, and Liberty

- **Parental rights / culture:** Not directly implicated.
- **Economic stability:** Anything that restrains arbitrary taxation and provides a tax-process “advocate” helps families keep more of what they earn and stay in their homes.
- **Self-government:** The anti-IAAO language and advisory framing for STC support the idea that Missourians—not global bodies or unaccountable bureaucrats—should set the rules.

Net: **Mixed but leaning positive on direction**, with limited short-term dollar impact and some structural concerns.

PART 5 – ACT FOR MISSOURI CORE PRINCIPLES

Using your master prompt criteria.

- **Pro-life / Personhood:**
 - Not implicated in this bill.
- **Christian & biblical view of government (limited, accountable, local):**
 - **Supports in part:**
 - Rejecting outside standards (IAAO) honors jurisdictional boundaries and accountability.
 - Ombudsman advances fairness, protection of the vulnerable, and transparency.
 - **Caution:**
 - Multi-topic bills under vague titles can undermine honest dealing with the people and blur responsibility.
- **Property taxes & economic freedom:**
 - **Mixed leans Positive:**
 - Vehicle cap is modestly protective but limited in effect.
 - STC power is checked, which helps fight centralized abuses.
 - Funding the Ombudsman via shaved reimbursements is a less-than-ideal way to handle a good idea.
- **Constitutionalism & rule of law:**
 - The bill nominally respects Art. III §23, but we flag the **growing trend of broad titles and multi-cluster bills** as contrary to the *spirit* of Missouri's single-subject, clear-title protections.

Overall core-principles verdict: **Mixed. Strong positives on sovereignty and citizen advocacy, offset by process/method concerns.**

PART 6 – SPECIAL TOPIC TESTS (2025 PRIORITIES)

- **Amendment 3 / Personhood:** Not implicated.
- **Surveillance / Digital ID / Data Hubs:** Not implicated.
- **Utilities / Data Centers / Big-User Tariffs:** Not implicated.
- **Federal money & strings:** No explicit dependence flagged; changes are internal to state and county finances.
- **Globalism / Agenda 21-style signals:**

- The notable “globalism” aspect is *positive*—an explicit rejection of international standards (IAAO) in favor of Missouri-controlled rules.

PART 7 – RED FLAGS, AMENDMENT IDEAS & FINAL RECOMMENDATION

7.1 Red-Flag / Watch List

1. **Watch #1 – Title breadth & subject bundling**
 - **Location:** Title & Section A.
 - The generic “duties of the state tax commission” title masks a significant personal-property policy change and multiple structural reforms. It’s probably legally defensible, but from a transparency standpoint, we’d rather see these ideas carried in cleaner bills.
2. **Watch #2 – Ombudsman funding backstop**
 - **Location:** §138.435.11(2).
 - We like the Ombudsman; we don’t like funding him/her by diverting county reimbursements when the legislature under-appropriates. Make the Ombudsman a priority position at the STC.
3. **Watch #3 – Practical impact of vehicle cap**
 - **Location:** §137.115.9.
 - Cap helps mainly in abnormal markets and can be oversold. It doesn’t structurally reform personal property taxes—and its placement under this title feels a bit “tacked on.”
4. **Watch #4 – STC power recalibration & future uniformity battles**
 - **Location:** §§138.380.1(1), 138.410.2, 138.390.2.
 - A weaker STC is good if it means less top-down abuse; it could be problematic if obvious class-wide problems can’t be fixed without new litigation or new legislation.

7.2 Possible Fixes / Amendments (directional)

- **Separate bills for high-value items:**
 - One bill solely for the IAAO / external-standards ban.
 - One bill solely for the Ombudsman office and a cleaner, fully legislative appropriation method.
 - One bill (if desired) solely for the vehicle-assessment cap and personal-property reforms.
- **Refine Ombudsman funding:**
 - Replace the “divert county reimbursements” language with a clear, dedicated appropriation and a reporting requirement when the fund is short, so the responsibility stays with the legislature.
- **Clarify STC-county relationship:**

- Add explicit language that protects counties from heavy-handed class-wide orders, while preserving a narrow, transparent tool for fixing glaring uniformity violations.

7.3 Final Recommendation (Revised)

- **Act for Missouri stance: *Watch / Mixed.***

We **strongly applaud** SB 1131's ban on IAAO and other external standards and its robust, citizen-facing Ombudsman framework. Those pieces are right in line with our desire for local control, transparency, and protection of ordinary taxpayers. At the same time, the way the Ombudsman is funded, the modest and episodic nature of the vehicle-assessment cap, and the increasingly broad use of generic titles to carry multiple policy clusters lead us to treat this bill as **mixed** overall rather than a clear "yes."

Our preference would be to see the best provisions of SB 1131 moved into **separate, tightly focused bills** that honor the spirit of Missouri's single-subject and clear-title protections. In the meantime, we will continue to **monitor SB 1131 and any successor bills** and update our position if the structure and funding mechanisms are improved.