

Attorney General of Missouri

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OPINION LETTER NO. 217

Honorable Russell G. Brockfeld
State Representative, District 108
Room 204, State Capitol Building
Jefferson City, Missouri 65101

Dear Representative Brockfeld:

This letter is written in response to your request for an opinion as to the scope of House Committee Substitute for Senate Bill No. 214, enacted by the 79th General Assembly. Specifically, you ask whether the provisions of Senate Bill No. 214 are limited in application to certain blighted areas in urban regions, or whether the bill is applicable to every county in the state.

Senate Bill No. 214 of the 79th General Assembly prohibits a county assessor from adding to the assessed value of a dwelling of four or fewer residential units the additional assessed value because of "deferred maintenance" as such term is defined in the bill for a period of five years after a "deferred maintenance activity" has begun. In Section 3 of Senate Bill No. 214, the legislature makes it clear that the purpose for such a law is to provide a means for the renovation of obsolete properties as authorized by Section 7 of Article X of the Missouri Constitution. That section allows the General Assembly to provide some relief from taxation in order to encourage the reconstruction, redevelopment, and rehabilitation of obsolete, decadent or blighted areas.

Section 3 of Senate Bill No. 214 also indicates that the provisions of the act are to be applied by the assessor when making assessments of real property as required by the provisions of Section 137.115, RSMo Supp. 1975. Section 137.115 sets forth

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the time and manner of assessment of real and tangible personal property by assessors in all counties of this state including the City of St. Louis. There is no other language in the act limiting its application to blighted areas in urban regions only. Accordingly, it is our opinion that the provisions of Senate Bill No. 214, enacted by the 79th General Assembly, apply to every county in the state under the conditions set forth therein.

Very truly yours,

A handwritten signature in cursive script, appearing to read "John Ashcroft", written in dark ink.

JOHN ASHCROFT
Attorney General