

## *Missouri Revised Statutes*

### **Chapter 137 Assessment and Levy of Property Taxes Section 137.130**

August 28, 2005

---

#### **Assessor to make physical inspection, when--assessment.**

137.130. Whenever there shall be any taxable personal property in any county, and from any cause no list thereof shall be given to the assessor in proper time and manner, or whenever the assessor has insufficient information to assess any real property, the assessor or an employee of the assessor shall assess the property based upon a physical inspection or on the best information the assessor can obtain; and for that purpose the assessor or an employee of the assessor shall have lawful right to enter into any lands and make any examination and search which may be necessary to assess such real property only when the assessor is entering because the assessor has insufficient information to assess such real property or to assess such personal property only when the assessor is entering because no list of taxable personal property has been given, and may examine any person upon oath touching the same. The assessor or an employee of the assessor shall not enter the interior of any structure on any real property as part of the inspection to assess such property without permission. The assessor shall list, assess and cause taxes to be imposed upon omitted taxable personal property in the current year and in the event personal property was also subject to taxation in the immediately preceding three years, but was omitted, the assessor shall also list, assess and cause taxes to be imposed upon such property.

(RSMo 1939 § 10954, A.L. 1945 p. 1782 § 14, A.L. 1999 S.B. 19 and S.B. 219, A.L. 2005 H.B. 58 merged with S.B. 210)

Prior revisions: 1929 § 9760; 1919 § 12770; 1909 § 11352

---

© Copyright



Missouri General Assembly