

State Tax Commission 2022-2023 Rules Review Report

12 CSR 30-2.018	Method of Administrating the Ad Valorem Taxation of the Private Railcar Industry and Applying for the Freight Line Company Tax Credit	11/30/2009	Yes	No	No	No	No	N/A	N/A	N/A	N/A	0
12 CSR 30-2.020	Original Assessment by State Tax Commission and Appeals	Rescinded 09/14/1984	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-2.021	Original Assessment by State Tax Commission and Appeals	6/30/2008	Yes	No	Yes - overlap	No	No	N/A	N/A	N/A	N/A	0
12 CSR 30-2.030	Appeals from the Local Board of Equalization	Rescinded 03/12/1984	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-2.040	Prehearing Procedures	Rescinded 03/12/1984	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-2.050	Intervention	Rescinded 03/12/1984	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-2.060	Discovery	Rescinded 03/12/1984	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-2.065	Subpoenas	Rescinded 03/12/1984	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-2.070	Procedure: Motions and Stipulations	Rescinded 03/12/1984	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Chapter 3 State Tax Commission Local Assessment of Property and Appeals from Local Boards of Equalization												
12 CSR 30-3.001	Two-Year Assessment Cycle	10/31/1991	Yes	No	No	No	No	N/A	N/A	N/A	N/A	0
12 CSR 30-3.005	Appeals of the Assessment of Real Property to the Local Board of Equalization Under the Two-Year Assessed Value Cycle	10/31/1991	Yes	No	No	No	No	N/A	N/A	N/A	N/A	0

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12 CSR 30-3.010	Appeals from the Local Board of Equalization	2/28/2013	Yes	No	No	No	No	No	N/A	N/A	N/A	N/A	0
12 CSR 30-3.015	Orders of the Commission Under the Two-Year Assessed Value Cycle	10/31/1991	Yes	No	No	No	No	No	N/A	N/A	N/A	N/A	0
12 CSR 30-3.020	Intervention	5/30/2005	Yes	No	No	No	No	No	N/A	N/A	N/A	N/A	0
12 CSR 30-3.025	Collateral Estoppel	Rescinded 7/30/2018	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-3.030	Discovery	4/30/2020	Yes	No	No	No	No	No	N/A	N/A	N/A	N/A	0
12 CSR 30-3.040	Subpoenas and Discovery	Rescinded 7/30/2018	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-3.050	Procedure: Motions and Stipulations	Rescinded 7/30/2018	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-3.060	Exchange of Exhibits, Prefiled Direct Testimony and Objections	Rescinded 7/30/2018	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-3.065	Appraisal Evidence	Rescinded 7/30/2018	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-3.070	Prehearing Procedures	Rescinded 7/30/2018	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-3.075	Receipt of Evidence Indicating Value Greater than Assessor or Board -- First Class Charter Counties	6/30/2001	Yes	No	No	No	No	No	N/A	N/A	N/A	N/A	0
12 CSR 30-3.080	Hearing and Disposition of Appeals	Rescinded 7/30/2018	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-3.085	Mediation of Appeals	Rescinded 7/30/2018	No	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
12 CSR 30-3.090	Determining Class Life for Tangible Personal Property	10/30/2006	Yes	No	No	No	No	No	N/A	N/A	N/A	N/A	0