

HOUSE \_\_\_\_\_ AMENDMENT NO. \_\_\_\_\_

Offered By

1 AMEND House Bill No. 490, Page 1, Section A, Line 2 by inserting after said line the following:

2 "137.082. 1. Notwithstanding the provisions of sections 137.075 and 137.080 to the  
3 contrary, a building or other structure classified as residential property pursuant to section  
4 137.016 newly constructed and occupied on any parcel of real property shall be assessed and  
5 taxed on such assessed valuation as of the first day of the month following the date of occupancy  
6 for the proportionate part of the remaining year at the tax rates established for that year, in all  
7 taxing jurisdictions located in the county adopting this section as provided in subsection 8 of this  
8 section. Newly constructed residential property which has never been occupied shall not be  
9 assessed as improved real property until such occupancy or the first day of January of the  
10 [second] fourth year following the year in which construction of the improvements was  
11 completed. The provisions of this subsection shall apply in those counties including any city not  
12 within a county in which the governing body has previously adopted or hereafter adopts the  
13 provisions of this subsection.

14 2. The assessor may consider a property residentially occupied upon personal verification  
15 or when any two of the following conditions have been met:

- 16 (1) An occupancy permit has been issued for the property;  
17 (2) A deed transferring ownership from one party to another has been filed with the  
18 recorder of deeds' office subsequent to the date of the first permanent utility service;  
19 (3) A utility company providing service in the county has verified a transfer of service for  
20 property from one party to another;  
21 (4) The person or persons occupying the newly constructed property has registered a  
22 change of address with any local, state or federal governmental office or agency.

23 3. In implementing the provisions of this section, the assessor may use occupancy  
24 permits, building permits, warranty deeds, utility connection documents, including telephone  
25 connections, or other official documents as may be necessary to discover the existence of newly  
26 constructed properties. No utility company shall refuse to provide verification monthly to the  
27 assessor of a utility connection to a newly occupied single family building or structure.

28 4. In the event that the assessment under subsections 1 and 2 of this section is not

1 completed until after the deadline for filing appeals in a given tax year, the owner of the newly  
2 constructed property who is aggrieved by the assessment of the property may appeal this  
3 assessment the following year to the county board of equalization in accordance with chapter 138  
4 and may pay any taxes under protest in accordance with section 139.031; provided however, that  
5 such payment under protest shall not be required as a condition of appealing to the county board  
6 of equalization. The collector shall impound such protested taxes and shall not disburse such  
7 taxes until resolution of the appeal.

8 5. The increase in assessed valuation resulting from the implementation of the provisions  
9 of this section shall be considered new construction and improvements under the provisions of  
10 this chapter.

11 6. In counties which adopt the provisions of subsections 1 to 7 of this section, an amount  
12 not to exceed ten percent of all ad valorem property tax collections on newly constructed and  
13 occupied residential property allocable to each taxing authority within counties of the first  
14 classification having a population of nine hundred thousand or more, one-tenth of one percent of  
15 all ad valorem property tax collections allocable to each taxing authority within all other counties  
16 of the first classification and one-fifth of one percent of all ad valorem property tax collections  
17 allocable to each taxing authority within counties of the second, third and fourth classifications  
18 and any county of the first classification having a population of at least eighty-two thousand  
19 inhabitants, but less than eighty-two thousand one hundred inhabitants, in addition to the amount  
20 prescribed by section 137.720 shall be deposited into the assessment fund of the county for  
21 collection costs.

22 7. For purposes of figuring the tax due on such newly constructed residential property, the  
23 assessor or the board of equalization shall place the full amount of the assessed valuation on the  
24 tax book upon the first day of the month following occupancy. Such assessed valuation shall be  
25 taxed for each month of the year following such date at its new assessed valuation, and for each  
26 month of the year preceding such date at its previous valuation. The percentage derived from  
27 dividing the number of months at which the property is taxed at its new valuation by twelve shall  
28 be applied to the total assessed valuation of the new construction and improvements, and such  
29 product shall be included in the next year's base for the purposes of figuring the next year's tax  
30 levy rollback. The untaxed percentage shall be considered as new construction and improvements  
31 in the following year and shall be exempt from the rollback provisions.

32 8. Subsections 1 to 7 of this section shall be effective in those counties including any city  
33 not within a county in which the governing body of such county elects to adopt a proposal to  
34 implement the provisions of subsections 1 to 7 of this section. Such subsections shall become  
35 effective in such county on the first day of January of the year following such election.

36 9. In any county which adopts the provisions of subsections 1 to 7 of this section prior to

1 the first day of June in any year pursuant to subsection 8 of this section, the assessor of such  
2 county shall, upon application of the property owner, remove on a pro rata basis from the tax  
3 book for the current year any residential real property improvements destroyed by a natural  
4 disaster if such property is unoccupied and uninhabitable due to such destruction. On or after the  
5 first day of July, the board of equalization shall perform such duties. Any person claiming such  
6 destroyed property shall provide a list of such destroyed property to the county assessor. The  
7 assessor shall have available a supply of appropriate forms on which the claim shall be made.  
8 The assessor may verify all such destroyed property listed to ensure that the person made a  
9 correct statement. Any person who completes such a list and, with intent to defraud, includes  
10 property on the list that was not destroyed by a natural disaster shall, in addition to any other  
11 penalties provided by law, be assessed double the value of any property fraudulently listed. The  
12 list shall be filed by the assessor, after he has provided a copy of the list to the county collector  
13 and the board of equalization, in the office of the county clerk who, after entering the filing  
14 thereof, shall preserve and safely keep them. If the assessor, subsequent to such destruction,  
15 considers such property occupied as provided in subsection 2 of this section, the assessor shall  
16 consider such property new construction and improvements and shall assess such property  
17 accordingly as provided in subsection 1 of this section. For the purposes of this section, the term  
18 "natural disaster" means any disaster due to natural causes such as tornado, fire, flood, or  
19 earthquake.

20 10. Any political subdivision may recover the loss of revenue caused by subsection 9 of  
21 this section by adjusting the rate of taxation, to the extent previously authorized by the voters of  
22 such political subdivision, for the tax year immediately following the year of such destruction in  
23 an amount not to exceed the loss of revenue caused by this section.”; and

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25 Further amend said bill by amending the title, enacting clause, and intersectional references  
26 accordingly.  
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