

HOUSE _____ **AMENDMENT NO.** _____**Offered By**

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

3 "137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's
 4 deputies in all counties of this state including the city of St. Louis shall annually make a list of all real and
 5 tangible personal property taxable in the assessor's city, county, town or district. Except as otherwise
 6 provided in subsection 3 of this section and section 137.078, the assessor shall annually assess all personal
 7 property at thirty-three and one-third percent of its true value in money as of January first of each calendar
 8 year. The assessor shall annually assess all real property, including any new construction and
 9 improvements to real property, and possessory interests in real property at the [percent] percentage of its
 10 true value in money set in subsection 5 of this section. The true value in money of any possessory interest
 11 in real property in subclass (3), where such real property is on or lies within the ultimate airport boundary
 12 as shown by a federal airport layout plan, as defined by 14 CFR 151.5, of a commercial airport having a
 13 FAR Part 139 certification and owned by a political subdivision, shall be the otherwise applicable true
 14 value in money of any such possessory interest in real property, less the total dollar amount of costs paid
 15 by a party, other than the political subdivision, towards any new construction or improvements on such
 16 real property completed after January 1, 2008, and which are included in the above-mentioned possessory
 17 interest, regardless of the year in which such costs were incurred or whether such costs were considered in
 18 any prior year. The assessor shall annually assess all real property in the following manner: new assessed
 19 values shall be determined as of January first of each odd-numbered year and shall be entered in the
 20 assessor's books; those same assessed values shall apply in the following even-numbered year, except for
 21 new construction and property improvements which shall be valued as though they had been completed as
 22 of January first of the preceding odd-numbered year. The assessor may call at the office, place of doing
 23 business, or residence of each person required by this chapter to list property, and require the person to
 24 make a correct statement of all taxable tangible personal property owned by the person or under his or her
 25 care, charge or management, taxable in the county. On or before January first of each even-numbered
 26 year, the assessor shall prepare and submit a two-year assessment maintenance plan to the county
 27 governing body and the state tax commission for their respective approval or modification. The county
 28 governing body shall approve and forward such plan or its alternative to the plan to the state tax
 29 commission by February first. If the county governing body fails to forward the plan or its alternative to
 30 the plan to the state tax commission by February first, the assessor's plan shall be considered approved by
 31 the county governing body. If the state tax commission fails to approve a plan and if the state tax
 32 commission and the assessor and the governing body of the county involved are unable to resolve the
 33 differences, in order to receive state cost-share funds outlined in section 137.750, the county or the
 34 assessor shall petition the administrative hearing commission, by May first, to decide all matters in dispute
 35 regarding the assessment maintenance plan. Upon agreement of the parties, the matter may be stayed
 36 while the parties proceed with mediation or arbitration upon terms agreed to by the parties. The final
 37 decision of the administrative hearing commission shall be subject to judicial review in the circuit court of
 38 the county involved. In the event a valuation of subclass (1) real property within any county with a
 39 charter form of government, or within a city not within a county, is made by a computer,
 40 computer-assisted method or a computer program, the burden of proof, supported by clear, convincing and
 41 cogent evidence to sustain such valuation, shall be on the assessor at any hearing or appeal. In any such
 42 county, unless the assessor proves otherwise, there shall be a presumption that the assessment was made
 43 by a computer, computer-assisted method or a computer program. Such evidence shall include, but shall

1 not be limited to, the following:

2 (1) The findings of the assessor based on an appraisal of the property by generally accepted
3 appraisal techniques; and

4 (2) The purchase prices from sales of at least three comparable properties and the address or
5 location thereof. As used in this subdivision, the word "comparable" means that:

6 (a) Such sale was closed at a date relevant to the property valuation; and

7 (b) Such properties are not more than one mile from the site of the disputed property, except
8 where no similar properties exist within one mile of the disputed property, the nearest comparable
9 property shall be used. Such property shall be within five hundred square feet in size of the disputed
10 property, and resemble the disputed property in age, floor plan, number of rooms, and other relevant
11 characteristics.

12 2. Assessors in each county of this state and the city of St. Louis may send personal property
13 assessment forms through the mail.

14 3. The following items of personal property shall each constitute separate subclasses of tangible
15 personal property and shall be assessed and valued for the purposes of taxation at the following
16 percentages of their true value in money:

17 (1) Grain and other agricultural crops in an unmanufactured condition, one-half of one percent;

18 (2) Livestock, twelve percent;

19 (3) Farm machinery, twelve percent;

20 (4) Motor vehicles which are eligible for registration as and are registered as historic motor
21 vehicles pursuant to section 301.131 and aircraft which are at least twenty-five years old and which are
22 used solely for noncommercial purposes and are operated less than fifty hours per year or aircraft that are
23 home built from a kit, five percent;

24 (5) Poultry, twelve percent; and

25 (6) Tools and equipment used for pollution control and tools and equipment used in retooling for
26 the purpose of introducing new product lines or used for making improvements to existing products by
27 any company which is located in a state enterprise zone and which is identified by any standard industrial
28 classification number cited in subdivision (6) of section 135.200, twenty-five percent.

29 4. The person listing the property shall enter a true and correct statement of the property, in a
30 printed blank prepared for that purpose. The statement, after being filled out, shall be signed and either
31 affirmed or sworn to as provided in section 137.155. The list shall then be delivered to the assessor.

32 5. All subclasses of real property, as such subclasses are established in section 4(b) of article X of
33 the Missouri Constitution and defined in section 137.016, shall be assessed at the following percentages of
34 true value:

35 (1) For real property in subclass (1), nineteen percent;

36 (2) For real property in subclass (2), twelve percent; and

37 (3) For real property in subclass (3), thirty-two percent.

38 6. Manufactured homes, as defined in section 700.010, which are actually used as dwelling units
39 shall be assessed at the same percentage of true value as residential real property for the purpose of
40 taxation. The percentage of assessment of true value for such manufactured homes shall be the same as
41 for residential real property. If the county collector cannot identify or find the manufactured home when
42 attempting to attach the manufactured home for payment of taxes owed by the manufactured home owner,
43 the county collector may request the county commission to have the manufactured home removed from
44 the tax books, and such request shall be granted within thirty days after the request is made; however, the
45 removal from the tax books does not remove the tax lien on the manufactured home if it is later identified
46 or found. For purposes of this section, a manufactured home located in a manufactured home rental park,
47 rental community or on real estate not owned by the manufactured home owner shall be considered
48 personal property. For purposes of this section, a manufactured home located on real estate owned by the
49 manufactured home owner may be considered real property.

50 7. Each manufactured home assessed shall be considered a parcel for the purpose of

1 reimbursement pursuant to section 137.750, unless the manufactured home is deemed to be real estate [as
2 defined in] under subsection 7 of section 442.015 and assessed as a realty improvement to the existing real
3 estate parcel.

4 8. Any amount of tax due and owing based on the assessment of a manufactured home shall be
5 included on the personal property tax statement of the manufactured home owner unless the manufactured
6 home is deemed to be real estate [as defined in] under subsection 7 of section 442.015, in which case the
7 amount of tax due and owing on the assessment of the manufactured home as a realty improvement to the
8 existing real estate parcel shall be included on the real property tax statement of the real estate owner.

9 9. The assessor of each county and each city not within a county shall use the trade-in value
10 published in the October issue of the National Automobile Dealers' Association Official Used Car Guide,
11 or its successor publication, as the recommended guide of information for determining the true value of
12 motor vehicles described in such publication. In the absence of a listing for a particular motor vehicle in
13 such publication, the assessor shall use such information or publications which in the assessor's judgment
14 will fairly estimate the true value in money of the motor vehicle.

15 10. Before the assessor may increase the assessed valuation of any parcel of subclass (1) real
16 property by more than fifteen percent since the last assessment, excluding increases due to new
17 construction or improvements, the assessor shall conduct a physical inspection of such property.

18 11. If a physical inspection is required, pursuant to subsection 10 of this section, the assessor
19 shall notify the property owner of that fact in writing and shall provide the owner clear written notice of
20 the owner's rights relating to the physical inspection. If a physical inspection is required, the property
21 owner may request that an interior inspection be performed during the physical inspection. The owner
22 shall have no less than thirty days to notify the assessor of a request for an interior physical inspection.

23 12. A physical inspection, as required by subsection 10 of this section, shall include, but not be
24 limited to, an on-site personal observation and review of all exterior portions of the land and any buildings
25 and improvements to which the inspector has or may reasonably and lawfully gain external access, and
26 shall include an observation and review of the interior of any buildings or improvements on the property
27 upon the timely request of the owner pursuant to subsection 11 of this section. Mere observation of the
28 property via a drive-by inspection or the like shall not be considered sufficient to constitute a physical
29 inspection as required by this section.

30 13. The provisions of subsections 11 and 12 of this section shall only apply in any county with a
31 charter form of government with more than one million inhabitants.

32 14. A county or city collector may accept credit cards as proper form of payment of outstanding
33 property tax or license due. No county or city collector may charge surcharge for payment by credit card
34 which exceeds the fee or surcharge charged by the credit card bank, processor, or issuer for its service. A
35 county or city collector may accept payment by electronic transfers of funds in payment of any tax or
36 license and charge the person making such payment a fee equal to the fee charged the county by the bank,
37 processor, or issuer of such electronic payment.

38 15. Any county or city not within a county in this state may, by an affirmative vote of the
39 governing body of such county, opt out of the provisions of this section and sections 137.073, 138.060,
40 and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session
41 and section 137.073 as modified by house committee substitute for senate substitute for senate committee
42 substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year
43 of the general reassessment, prior to January first of any year. No county or city not within a county shall
44 exercise this opt-out provision after implementing the provisions of this section and sections 137.073,
45 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second
46 regular session and section 137.073 as modified by house committee substitute for senate substitute for
47 senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular
48 session, in a year of general reassessment. For the purposes of applying the provisions of this subsection,
49 a political subdivision contained within two or more counties where at least one of such counties has
50 opted out and at least one of such counties has not opted out shall calculate a single tax rate as in effect

1 prior to the enactment of house bill no. 1150 of the ninety-first general assembly, second regular session.
2 A governing body of a city not within a county or a county that has opted out under the provisions of this
3 subsection may choose to implement the provisions of this section and sections 137.073, 138.060, and
4 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, and
5 section 137.073 as modified by house committee substitute for senate substitute for senate committee
6 substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year
7 of general reassessment, by an affirmative vote of the governing body prior to December thirty-first of any
8 year.

9 16. The governing body of any city of the third classification with more than twenty-six thousand
10 three hundred but fewer than twenty-six thousand seven hundred inhabitants located in any county that
11 has exercised its authority to opt out under subsection 15 of this section may levy separate and differing
12 tax rates for real and personal property only if such city bills and collects its own property taxes or
13 satisfies the entire cost of the billing and collection of such separate and differing tax rates. Such separate
14 and differing rates shall not exceed such city's tax rate ceiling.

15 17. (1) As used in this subsection, the following terms mean:

16 (a) "Disabled", totally and permanently disabled or blind and receiving federal Social Security
17 disability benefits, federal supplemental security income benefits, veterans administration benefits, state
18 blind pension under sections 209.010 to 209.160, state aid to blind persons under section 209.240, or state
19 supplemental payments under section 208.030;

20 (b) "Maximum upper limit", in the calendar year 2012, the federal adjusted gross income sum of
21 seventy-two thousand three hundred eighty dollars. In each successive calendar year this amount shall be
22 raised by the incremental increase in the general price level, as defined under section 17, article X, of the
23 Missouri Constitution;

24 (c) "Principal residence", real property owned and occupied by or held in trust for a qualified
25 taxpayer, or owned and occupied jointly by or held in trust for any individuals, any of whom is a qualified
26 taxpayer;

27 (d) "Qualified taxpayer", any individual who:

28 a. Owns and occupies a principal residence;

29 b. Is sixty-five years of age or older, or is disabled;

30 c. Had a federal adjusted gross income not exceeding the maximum upper limit in the year before
31 becoming qualified under this subsection.

32 (2) Notwithstanding any other provision of law to the contrary, for all property assessments
33 conducted after December 31, 2011, the assessed valuation of a principal residence shall not increase by a
34 percentage greater than the cost-of-living increase in Social Security benefits in the previous year, except
35 as otherwise provided in this subsection, in any assessment conducted after the qualified taxpayer has
36 reached sixty-five years of age or has become disabled.

37 (3) This subsection shall not apply to any increase in the assessed valuation of a principal
38 residence due to an improvement made on the principal residence, unless the improvement was made
39 solely for increased accessibility for individuals with physical disabilities.

40 (4) This subsection shall not apply to any increase in the assessed valuation of a principal
41 residence after the conveyance of the principal residence to another individual who is not a qualified
42 taxpayer. The assessed valuation of such principal residence shall be the assessed valuation as provided
43 in subsections 1 to 16 of this section in the next annual assessment.

44 (5) Upon reaching sixty-five years of age, information regarding the age and income of qualified
45 taxpayers that own and occupy a principal residence in this state shall be provided to the county assessor
46 by affidavit by the owner of the real property before the next assessment is conducted to be eligible for
47 assessment under this subsection. Any qualified taxpayer who is disabled or becomes disabled before the
48 next assessment is conducted shall provide by affidavit proof of disability to the county assessor to claim
49 assessment under this subsection. All qualified taxpayers claiming assessment under this subsection shall
50 annually file such affidavit before the next assessment is conducted to be eligible for assessment under

1 this subsection. Such affidavit shall clearly contain an acceptable standard of proof to reasonably
2 determine whether the person submitting the affidavit is a qualified taxpayer. The state tax commission
3 shall develop and make available to assessors a form for such affidavit and a method for assessors to
4 determine the proper percentage of increase for such property owned by a qualified taxpayer that files
5 such affidavit.

6 (6) The state tax commission may promulgate rules to implement the provisions of this
7 subsection. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under
8 the authority delegated in this section shall become effective only if it complies with and is subject to all
9 of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are
10 nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review,
11 to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then
12 the grant of rulemaking authority and any rule proposed or adopted after August 28, 2011, shall be invalid
13 and void.

14 (7) Under section 23.253 of the Missouri sunset act:

15 (a) The provisions of the new program authorized under this subsection shall automatically sunset
16 on December thirty-first six years after the effective date of this subsection unless reauthorized by an act
17 of the general assembly; and

18 (b) If such program is reauthorized, the program authorized under this subsection shall
19 automatically sunset on December thirty-first twelve years after the effective date of the reauthorization of
20 this subsection; and

21 (c) This subsection shall terminate on September first of the calendar year immediately following
22 the calendar year in which the program authorized under this subsection is sunset.

23
24 [137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's
25 deputies in all counties of this state including the city of St. Louis shall annually make a list of all real and
26 tangible personal property taxable in the assessor's city, county, town or district. Except as otherwise
27 provided in subsection 3 of this section and section 137.078, the assessor shall annually assess all personal
28 property at thirty-three and one-third percent of its true value in money as of January first of each calendar
29 year. The assessor shall annually assess all real property, including any new construction and
30 improvements to real property, and possessory interests in real property at the percent of its true value in
31 money set in subsection 5 of this section. The true value in money of any possessory interest in real
32 property in subclass (3), where such real property is on or lies within the ultimate airport boundary as
33 shown by a federal airport layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR
34 Part 139 certification and owned by a political subdivision, shall be the otherwise applicable true value in
35 money of any such possessory interest in real property, less the total dollar amount of costs paid by a
36 party, other than the political subdivision, towards any new construction or improvements on such real
37 property completed after January 1, 2008, and which are included in the above-mentioned possessory
38 interest, regardless of the year in which such costs were incurred or whether such costs were considered in
39 any prior year. The assessor shall annually assess all real property in the following manner: new assessed
40 values shall be determined as of January first of each odd-numbered year and shall be entered in the
41 assessor's books; those same assessed values shall apply in the following even-numbered year, except for
42 new construction and property improvements which shall be valued as though they had been completed as
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44 business, or residence of each person required by this chapter to list property, and require the person to
45 make a correct statement of all taxable tangible personal property owned by the person or under his or her
46 care, charge or management, taxable in the county. On or before January first of each even-numbered
47 year, the assessor shall prepare and submit a two-year assessment maintenance plan to the county
48 governing body and the state tax commission for their respective approval or modification. The county
49 governing body shall approve and forward such plan or its alternative to the plan to the state tax
50 commission by February first. If the county governing body fails to forward the plan or its alternative to
51 the plan to the state tax commission by February first, the assessor's plan shall be considered approved by

1 the county governing body. If the state tax commission fails to approve a plan and if the state tax
2 commission and the assessor and the governing body of the county involved are unable to resolve the
3 differences, in order to receive state cost-share funds outlined in section 137.750, the county or the
4 assessor shall petition the administrative hearing commission, by May first, to decide all matters in dispute
5 regarding the assessment maintenance plan. Upon agreement of the parties, the matter may be stayed
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7 decision of the administrative hearing commission shall be subject to judicial review in the circuit court of
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11 cogent evidence to sustain such valuation, shall be on the assessor at any hearing or appeal. In any such
12 county, unless the assessor proves otherwise, there shall be a presumption that the assessment was made
13 by a computer, computer-assisted method or a computer program. Such evidence shall include, but shall
14 not be limited to, the following:

15 (1) The findings of the assessor based on an appraisal of the property by generally accepted
16 appraisal techniques; and

17 (2) The purchase prices from sales of at least three comparable properties and the address or
18 location thereof. As used in this subdivision, the word "comparable" means that:

19 (a) Such sale was closed at a date relevant to the property valuation; and

20 (b) Such properties are not more than one mile from the site of the disputed property, except
21 where no similar properties exist within one mile of the disputed property, the nearest comparable
22 property shall be used. Such property shall be within five hundred square feet in size of the disputed
23 property, and resemble the disputed property in age, floor plan, number of rooms, and other relevant
24 characteristics.

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26 assessment forms through the mail.

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28 personal property and shall be assessed and valued for the purposes of taxation at the following
29 percentages of their true value in money:

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31 (2) Livestock, twelve percent;

32 (3) Farm machinery, twelve percent;

33 (4) Motor vehicles which are eligible for registration as and are registered as historic motor
34 vehicles pursuant to section 301.131 and aircraft which are at least twenty-five years old and which are
35 used solely for noncommercial purposes and are operated less than fifty hours per year or aircraft that are
36 home built from a kit, five percent;

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38 (6) Tools and equipment used for pollution control and tools and equipment used in retooling for
39 the purpose of introducing new product lines or used for making improvements to existing products by
40 any company which is located in a state enterprise zone and which is identified by any standard industrial
41 classification number cited in subdivision (6) of section 135.200, twenty-five percent.

42 4. The person listing the property shall enter a true and correct statement of the property, in a
43 printed blank prepared for that purpose. The statement, after being filled out, shall be signed and either
44 affirmed or sworn to as provided in section 137.155. The list shall then be delivered to the assessor.

45 5. All subclasses of real property, as such subclasses are established in section 4(b) of article X of
46 the Missouri Constitution and defined in section 137.016, shall be assessed at the following percentages of
47 true value:

48 (1) For real property in subclass (1), nineteen percent;

49 (2) For real property in subclass (2), twelve percent; and

50 (3) For real property in subclass (3), thirty-two percent.

51 6. Manufactured homes, as defined in section 700.010, which are actually used as dwelling units

1 shall be assessed at the same percentage of true value as residential real property for the purpose of
2 taxation. The percentage of assessment of true value for such manufactured homes shall be the same as
3 for residential real property. If the county collector cannot identify or find the manufactured home when
4 attempting to attach the manufactured home for payment of taxes owed by the manufactured home owner,
5 the county collector may request the county commission to have the manufactured home removed from
6 the tax books, and such request shall be granted within thirty days after the request is made; however, the
7 removal from the tax books does not remove the tax lien on the manufactured home if it is later identified
8 or found. A manufactured home located in a manufactured home rental park, rental community or on real
9 estate not owned by the manufactured home owner shall be considered personal property. A
10 manufactured home located on real estate owned by the manufactured home owner may be considered real
11 property.

12 7. Each manufactured home assessed shall be considered a parcel for the purpose of
13 reimbursement pursuant to section 137.750, unless the manufactured home has been converted to real
14 property in compliance with section 700.111 and assessed as a realty improvement to the existing real
15 estate parcel.

16 8. Any amount of tax due and owing based on the assessment of a manufactured home shall be
17 included on the personal property tax statement of the manufactured home owner unless the manufactured
18 home has been converted to real property in compliance with section 700.111, in which case the amount
19 of tax due and owing on the assessment of the manufactured home as a realty improvement to the existing
20 real estate parcel shall be included on the real property tax statement of the real estate owner.

21 9. The assessor of each county and each city not within a county shall use the trade-in value
22 published in the October issue of the National Automobile Dealers' Association Official Used Car Guide,
23 or its successor publication, as the recommended guide of information for determining the true value of
24 motor vehicles described in such publication. In the absence of a listing for a particular motor vehicle in
25 such publication, the assessor shall use such information or publications which in the assessor's judgment
26 will fairly estimate the true value in money of the motor vehicle.

27 10. Before the assessor may increase the assessed valuation of any parcel of subclass (1) real
28 property by more than fifteen percent since the last assessment, excluding increases due to new
29 construction or improvements, the assessor shall conduct a physical inspection of such property.

30 11. If a physical inspection is required, pursuant to subsection 10 of this section, the assessor
31 shall notify the property owner of that fact in writing and shall provide the owner clear written notice of
32 the owner's rights relating to the physical inspection. If a physical inspection is required, the property
33 owner may request that an interior inspection be performed during the physical inspection. The owner
34 shall have no less than thirty days to notify the assessor of a request for an interior physical inspection.

35 12. A physical inspection, as required by subsection 10 of this section, shall include, but not be
36 limited to, an on-site personal observation and review of all exterior portions of the land and any buildings
37 and improvements to which the inspector has or may reasonably and lawfully gain external access, and
38 shall include an observation and review of the interior of any buildings or improvements on the property
39 upon the timely request of the owner pursuant to subsection 11 of this section. Mere observation of the
40 property via a drive-by inspection or the like shall not be considered sufficient to constitute a physical
41 inspection as required by this section.

42 13. The provisions of subsections 11 and 12 of this section shall only apply in any county with a
43 charter form of government with more than one million inhabitants.

44 14. A county or city collector may accept credit cards as proper form of payment of outstanding
45 property tax or license due. No county or city collector may charge surcharge for payment by credit card
46 which exceeds the fee or surcharge charged by the credit card bank, processor, or issuer for its service. A
47 county or city collector may accept payment by electronic transfers of funds in payment of any tax or
48 license and charge the person making such payment a fee equal to the fee charged the county by the bank,
49 processor, or issuer of such electronic payment.

50 15. Any county or city not within a county in this state may, by an affirmative vote of the
51 governing body of such county, opt out of the provisions of this section and sections 137.073, 138.060,

1 and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session
2 and section 137.073 as modified by house committee substitute for senate substitute for senate committee
3 substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year
4 of the general reassessment, prior to January first of any year. No county or city not within a county shall
5 exercise this opt-out provision after implementing the provisions of this section and sections 137.073,
6 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second
7 regular session and section 137.073 as modified by house committee substitute for senate substitute for
8 senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular
9 session, in a year of general reassessment. For the purposes of applying the provisions of this subsection,
10 a political subdivision contained within two or more counties where at least one of such counties has
11 opted out and at least one of such counties has not opted out shall calculate a single tax rate as in effect
12 prior to the enactment of house bill no. 1150 of the ninety-first general assembly, second regular session.
13 A governing body of a city not within a county or a county that has opted out under the provisions of this
14 subsection may choose to implement the provisions of this section and sections 137.073, 138.060, and
15 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session,
16 and section 137.073 as modified by house committee substitute for senate substitute for senate committee
17 substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year
18 of general reassessment, by an affirmative vote of the governing body prior to December thirty-first of any
19 year.

20 16. The governing body of any city of the third classification with more than twenty-six thousand
21 three hundred but fewer than twenty-six thousand seven hundred inhabitants located in any county that
22 has exercised its authority to opt out under subsection 15 of this section may levy separate and differing
23 tax rates for real and personal property only if such city bills and collects its own property taxes or
24 satisfies the entire cost of the billing and collection of such separate and differing tax rates. Such separate
25 and differing rates shall not exceed such city's tax rate ceiling.]"; and
26

27
28 Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.