

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

**Offered By**

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 174,  
2 Page 8, Section 137.115, Line 194, by inserting after all of said section and line the following:

3  
4 "137.181. If the assessment of real property for residential use increases more than ten  
5 percent in value on an annual basis and the assessment is appealed by the owner to the county board  
6 of equalization, the county commission, or a court of this state, the assessment shall be presumed  
7 erroneous and subject to modification by the county board of equalization, the county commission,  
8 or the court. However, the assessor, or other party to the adjudication or appeal on behalf of the  
9 assessor, may overcome the presumption by providing clear and convincing evidence that the  
10 assessed valuation was proper."; and

11  
12 Further amend said bill by amending the title, enacting clause, and intersectional references  
13 accordingly.

Action Taken \_\_\_\_\_ Date \_\_\_\_\_