

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

Offered By

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for  
2 Senate Bill Nos. 153 & 97, Page 9, Section 135.445, Line 44, by inserting after all of said line and  
3 section the following:  
4

5 "137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's  
6 deputies in all counties of this state including the City of St. Louis shall annually make a list of all  
7 real and tangible personal property taxable in the assessor's city, county, town or district. Except as  
8 otherwise provided in subsection 3 of this section and section 137.078, the assessor shall annually  
9 assess all personal property at thirty-three and one-third percent of its true value in money as of  
10 January first of each calendar year. The assessor shall annually assess all real property, including  
11 any new construction and improvements to real property, and possessory interests in real property at  
12 the percent of its true value in money set in subsection 5 of this section. The true value in money of  
13 any possessory interest in real property in subclass (3), where such real property is on or lies within  
14 the ultimate airport boundary as shown by a federal airport layout plan, as defined by 14 CFR 151.5,  
15 of a commercial airport having a FAR Part 139 certification and owned by a political subdivision,  
16 shall be the otherwise applicable true value in money of any such possessory interest in real  
17 property, less the total dollar amount of costs paid by a party, other than the political subdivision,  
18 towards any new construction or improvements on such real property completed after January 1,  
19 2008, and which are included in the above-mentioned possessory interest, regardless of the year in  
20 which such costs were incurred or whether such costs were considered in any prior year. The  
21 assessor shall annually assess all real property in the following manner: new assessed values shall  
22 be determined as of January first of each odd-numbered year and shall be entered in the assessor's  
23 books; those same assessed values shall apply in the following even-numbered year, except for new  
24 construction and property improvements which shall be valued as though they had been completed  
25 as of January first of the preceding odd-numbered year. The assessor may call at the office, place of  
26 doing business, or residence of each person required by this chapter to list property, and require the  
27 person to make a correct statement of all taxable tangible personal property owned by the person or  
28 under his or her care, charge or management, taxable in the county. On or before January first of  
29 each even-numbered year, the assessor shall prepare and submit a two-year assessment maintenance  
30 plan to the county governing body and the state tax commission for their respective approval or  
31 modification. The county governing body shall approve and forward such plan or its alternative to  
32 the plan to the state tax commission by February first. If the county governing body fails to forward  
33 the plan or its alternative to the plan to the state tax commission by February first, the assessor's plan  
34 shall be considered approved by the county governing body. If the state tax commission fails to  
35 approve a plan and if the state tax commission and the assessor and the governing body of the  
36 county involved are unable to resolve the differences, in order to receive state cost-share funds

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

1 outlined in section 137.750, the county or the assessor shall petition the administrative hearing  
 2 commission, by May first, to decide all matters in dispute regarding the assessment maintenance  
 3 plan. Upon agreement of the parties, the matter may be stayed while the parties proceed with  
 4 mediation or arbitration upon terms agreed to by the parties. The final decision of the administrative  
 5 hearing commission shall be subject to judicial review in the circuit court of the county involved. In  
 6 the event a valuation of subclass (1) real property within any county with a charter form of  
 7 government, or within a city not within a county, is made by a computer, computer-assisted method  
 8 or a computer program, the burden of proof, supported by clear, convincing and cogent evidence to  
 9 sustain such valuation, shall be on the assessor at any hearing or appeal. In any such county, unless  
 10 the assessor proves otherwise, there shall be a presumption that the assessment was made by a  
 11 computer, computer-assisted method or a computer program. Such evidence shall include, but shall  
 12 not be limited to, the following:

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

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

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

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

23 2. Assessors in each county of this state and the City of St. Louis may send personal  
 24 property assessment forms through the mail.

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

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

30 (2) Livestock, twelve percent;

31 (3) Farm machinery, twelve percent;

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

36 (5) Poultry, twelve percent; and

37 (6) Tools and equipment used for pollution control and tools and equipment used in  
 38 retooling for the purpose of introducing new product lines or used for making improvements to  
 39 existing products by any company which is located in a state enterprise zone and which is identified  
 40 by any standard industrial classification number cited in subdivision (7) of section 135.200, twenty-  
 41 five percent.

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

46 5. (1) All subclasses of real property, as such subclasses are established in Section 4(b) of  
 47 Article X of the Missouri Constitution and defined in section 137.016, shall be assessed at the  
 48 following percentages of true value:

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

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

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

3 (2) A taxpayer may apply to the county assessor, or, if not located within a county, then the  
4 assessor of such city, for the reclassification of such taxpayer's real property if the use or purpose of  
5 such real property is changed after such property is assessed under the provisions of this chapter. If  
6 the assessor determines that such property shall be reclassified, he or she shall determine the  
7 assessment under this subsection based on the percentage of the tax year that such property was  
8 classified in each subclassification.

9 6. Manufactured homes, as defined in section 700.010, which are actually used as dwelling  
10 units shall be assessed at the same percentage of true value as residential real property for the  
11 purpose of taxation. The percentage of assessment of true value for such manufactured homes shall  
12 be the same as for residential real property. If the county collector cannot identify or find the  
13 manufactured home when attempting to attach the manufactured home for payment of taxes owed  
14 by the manufactured home owner, the county collector may request the county commission to have  
15 the manufactured home removed from the tax books, and such request shall be granted within thirty  
16 days after the request is made; however, the removal from the tax books does not remove the tax  
17 lien on the manufactured home if it is later identified or found. For purposes of this section, a  
18 manufactured home located in a manufactured home rental park, rental community or on real estate  
19 not owned by the manufactured home owner shall be considered personal property. For purposes of  
20 this section, a manufactured home located on real estate owned by the manufactured home owner  
21 may be considered real property.

22 7. Each manufactured home assessed shall be considered a parcel for the purpose of  
23 reimbursement ~~[pursuant to]~~ under section 137.750, unless the manufactured home is deemed to be  
24 real estate ~~[as defined in]~~ under subsection 7 of section 442.015 and assessed as a realty  
25 improvement to the existing real estate parcel.

26 8. Any amount of tax due and owing based on the assessment of a manufactured home shall  
27 be included on the personal property tax statement of the manufactured home owner unless the  
28 manufactured home is deemed to be real estate ~~[as defined in]~~ under subsection 7 of section  
29 442.015, in which case the amount of tax due and owing on the assessment of the manufactured  
30 home as a realty improvement to the existing real estate parcel shall be included on the real property  
31 tax statement of the real estate owner.

32 9. The assessor of each county and each city not within a county shall use the trade-in value  
33 published in the October issue of the National Automobile Dealers' Association Official Used Car  
34 Guide, or its successor publication, as the recommended guide of information for determining the  
35 true value of motor vehicles described in such publication. The assessor shall not use a value that is  
36 greater than the average trade-in value in determining the true value of the motor vehicle without  
37 performing a physical inspection of the motor vehicle. For vehicles two years old or newer from a  
38 vehicle's model year, the assessor may use a value other than average without performing a physical  
39 inspection of the motor vehicle. In the absence of a listing for a particular motor vehicle in such  
40 publication, the assessor shall use such information or publications which in the assessor's judgment  
41 will fairly estimate the true value in money of the motor vehicle.

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

45 11. If a physical inspection is required, ~~[pursuant to]~~ under subsection 10 of this section, the  
46 assessor shall notify the property owner of that fact in writing and shall provide the owner clear  
47 written notice of the owner's rights relating to the physical inspection. If a physical inspection is  
48 required, the property owner may request that an interior inspection be performed during the  
49 physical inspection. The owner shall have no less than thirty days to notify the assessor of a request

1 for an interior physical inspection.

2 12. A physical inspection, as required by subsection 10 of this section, shall include, but not  
3 be limited to, an on-site personal observation and review of all exterior portions of the land and any  
4 buildings and improvements to which the inspector has or may reasonably and lawfully gain  
5 external access, and shall include an observation and review of the interior of any buildings or  
6 improvements on the property upon the timely request of the owner ~~[pursuant to]~~ under subsection  
7 11 of this section. Mere observation of the property via a drive-by inspection or the like shall not be  
8 considered sufficient to constitute a physical inspection as required by this section.

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

15 14. Any county or city not within a county in this state may, by an affirmative vote of the  
16 governing body of such county, opt out of the provisions of this section and sections 137.073,  
17 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second  
18 regular session and section 137.073 as modified by house committee substitute for senate substitute  
19 for senate committee substitute for senate bill no. 960, ninety-second general assembly, second  
20 regular session, for the next year of the general reassessment, prior to January first of any year. No  
21 county or city not within a county shall exercise this opt-out provision after implementing the  
22 provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no.  
23 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by  
24 house committee substitute for senate substitute for senate committee substitute for senate bill no.  
25 960, ninety-second general assembly, second regular session, in a year of general reassessment. For  
26 the purposes of applying the provisions of this subsection, a political subdivision contained within  
27 two or more counties where at least one of such counties has opted out and at least one of such  
28 counties has not opted out shall calculate a single tax rate as in effect prior to the enactment of house  
29 bill no. 1150 of the ninety-first general assembly, second regular session. A governing body of a  
30 city not within a county or a county that has opted out under the provisions of this subsection may  
31 choose to implement the provisions of this section and sections 137.073, 138.060, and 138.100 as  
32 enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, and  
33 section 137.073 as modified by house committee substitute for senate substitute for senate  
34 committee substitute for senate bill no. 960, ninety-second general assembly, second regular session,  
35 for the next year of general reassessment, by an affirmative vote of the governing body prior to  
36 December thirty-first of any year.

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

43 16. Any portion of real property that is available as reserve for strip, surface, or coal mining  
44 for minerals for purposes of excavation for future use or sale to others that has not been bonded and  
45 permitted under chapter 444 shall be assessed based upon how the real property is currently being  
46 used. Any information provided to a county assessor, state tax commission, state agency, or  
47 political subdivision responsible for the administration of tax policies shall, in the performance of its  
48 duties, make available all books, records, and information requested, except such books, records,  
49 and information as are by law declared confidential in nature, including individually identifiable

1 information regarding a specific taxpayer or taxpayer's mine property. For purposes of this  
2 subsection, "mine property" shall mean all real property that is in use or readily available as a  
3 reserve for strip, surface, or coal mining for minerals for purposes of excavation for current or future  
4 use or sale to others that has been bonded and permitted under chapter 444."; and  
5  
6 Further amend said bill by amending the title, enacting clause, and intersectional references  
7 accordingly.