

FIRST REGULAR SESSION

# HOUSE BILL NO. 448

## 91ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE LUETKENHAUS.

Read 1<sup>st</sup> time January 18, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

1375L.011

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### AN ACT

To repeal section 137.115, RSMo 2000, relating to the assessment of real property, and to enact in lieu thereof one new section relating to the same subject, with an effective date.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Section 137.115, RSMo 2000, is repealed and one new section enacted in lieu thereof, to be known as section 137.115, to read as follows:

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's deputies in all counties of this state including the city of St. Louis shall annually make a list of all real and tangible personal property taxable in the assessor's city, county, town or district. Except as otherwise provided in subsection 3 of this section, the assessor shall annually assess all personal property at thirty-three and one-third percent of its true value in money as of January first of each calendar year. The assessor shall annually assess all real property, including any new construction and improvements to real property, and possessory interests in real property at the percent of its true value in money set in subsection 5 of this section. The assessor shall annually assess all real property in the following manner: new assessed values shall be determined as of January first of [each odd-numbered] **every fourth** year and shall be entered in the assessor's books; those same assessed values shall apply in the following [even-numbered year] **three years**, except for new construction and property improvements which shall be valued as though they had been completed as of January first of the [preceding odd-numbered] year **in which the assessor has made the most recent determination of newly assessed values**. The assessor may call at the office, place of doing business, or residence of each person required by this chapter to list property, and require the person to make a correct statement of all taxable real

**EXPLANATION — Matter enclosed in bold faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

17 property in the county owned by the person, or under his or her care, charge or management, and  
18 all taxable tangible personal property owned by the person or under his or her care, charge or  
19 management, taxable in the county. On or before January first of [each even-numbered year] **the**  
20 **first year of the four-year period in which the newly assessed values apply**, the assessor shall  
21 prepare and submit a [two-year] **four-year** assessment maintenance plan to the county governing  
22 body and the state tax commission for their respective approval or modification. The county  
23 governing body shall approve and forward such plan or its alternative to the plan to the state tax  
24 commission by February first. If the county governing body fails to forward the plan or its  
25 alternative to the plan to the state tax commission by February first, the assessor's plan shall be  
26 considered approved by the county governing body. If the state tax commission fails to approve  
27 a plan and if the state tax commission and the assessor and the governing body of the county  
28 involved are unable to resolve the differences, in order to receive state cost-share funds outlined  
29 in section 137.750, the county or the assessor shall petition the administrative hearing  
30 commission, by May first, to decide all matters in dispute regarding the assessment maintenance  
31 plan. Upon agreement of the parties, the matter may be stayed while the parties proceed with  
32 mediation or arbitration upon terms agreed to by the parties. The final decision of the  
33 administrative hearing commission shall be subject to judicial review in the circuit court of the  
34 county involved. In the event a valuation of subclass (1) real property within any county of the  
35 first classification with a charter form of government, or within a city not within a county, is  
36 made by a computer, computer-assisted method or a computer program, the burden of proof,  
37 supported by clear, convincing and cogent evidence to sustain such valuation, shall be on the  
38 assessor at any hearing or appeal. In any such county, unless the assessor proves otherwise, there  
39 shall be a presumption that the assessment was made by a computer, computer-assisted method  
40 or a computer program. Such evidence shall include, but shall not be limited to, the following:  
41       (1) The findings of the assessor based on an appraisal of the property by generally  
42 accepted appraisal techniques; and  
43       (2) The purchase prices from sales of at least three comparable properties and the address  
44 or location thereof. As used in this paragraph, the word "comparable" means that:  
45       (a) Such sale was closed at a date relevant to the property valuation; and  
46       (b) Such properties are not more than one mile from the site of the disputed property,  
47 except where no similar properties exist within one mile of the disputed property, the nearest  
48 comparable property shall be used. Such property shall be within five hundred square feet in size  
49 of the disputed property, and resemble the disputed property in age, floor plan, number of rooms,  
50 and other relevant characteristics.  
51       2. Assessors in each county of this state and the city of St. Louis may send personal  
52 property assessment forms through the mail.

53           3. The following items of personal property shall each constitute separate subclasses of  
54 tangible personal property and shall be assessed and valued for the purposes of taxation at the  
55 following percents of their true value in money:

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

58           (2) Livestock, twelve percent;

59           (3) Farm machinery, twelve percent;

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

64           (5) Poultry, twelve percent; and

65           (6) Tools and equipment used for pollution control and tools and equipment used in  
66 retooling for the purpose of introducing new product lines or used for making improvements to  
67 existing products by any company which is located in a state enterprise zone and which is  
68 identified by any standard industrial classification number cited in subdivision (6) of section  
69 135.200, RSMo, twenty-five percent.

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

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

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

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

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

80           6. Manufactured homes, as defined in section 700.010, RSMo, which are actually used  
81 as dwelling units shall be assessed at the same percentage of true value as residential real  
82 property for the purpose of taxation. The percentage of assessment of true value for such  
83 manufactured homes shall be the same as for residential real property. If the county collector  
84 cannot identify or find the manufactured home when attempting to attach the manufactured home  
85 for payment of taxes owed by the manufactured home owner, the county collector may request  
86 the county commission to have the manufactured home removed from the tax books, and such  
87 request shall be granted within thirty days after the request is made; however, the removal from  
88 the tax books does not remove the tax lien on the manufactured home if it is later identified or

89 found. A manufactured home located in a manufactured home rental park, rental community or  
90 on real estate not owned by the manufactured home owner shall be considered personal property.  
91 A manufactured home located on real estate owned by the manufactured home owner may be  
92 considered real property.

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

97 8. Any amount of tax due and owing based on the assessment of a manufactured home  
98 shall be included on the personal property tax statement of the manufactured home owner unless  
99 the manufactured home has been converted to real property in compliance with section 700.111,  
100 RSMo, in which case the amount of tax due and owing on the assessment of the manufactured  
101 home as a realty improvement to the existing real estate parcel shall be included on the real  
102 property tax statement of the real estate owner.

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

110 10. If the assessor increases the assessed valuation of any parcel of subclass (1) real  
111 property by more than seventeen percent since the last assessment, excluding increases due to  
112 new construction or improvements, then the assessor shall conduct a physical inspection of such  
113 property.

Section B. Section A of this act shall become effective on January 1, 2002.