

FIRST REGULAR SESSION  
[TRULY AGREED TO AND FINALLY PASSED]  
SENATE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 57**  
**92ND GENERAL ASSEMBLY**

0375S.02T

2003

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**AN ACT**

To repeal sections 137.115, 137.155, and 137.360, RSMo, and to enact in lieu thereof three new sections relating to personal property lists.

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

Section A. Sections 137.115, 137.155, and 137.360, RSMo, are repealed and three new sections enacted in lieu thereof, to be known as sections 137.115, 137.155, and 137.360, to read as follows: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 year and shall be entered in the assessor's books; those same assessed values shall apply in the following even-numbered year, 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. 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 property in the

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

16 county owned by the person, or under his or her care, charge or management, and] all taxable  
17 tangible personal property owned by the person or under his or her care, charge or management,  
18 taxable in the county. On or before January first of each even-numbered year, the assessor shall  
19 prepare and submit a two-year assessment maintenance plan to the county governing body and  
20 the state tax commission for their respective approval or modification. The county governing  
21 body shall approve and forward such plan or its alternative to the plan to the state tax  
22 commission by February first. If the county governing body fails to forward the plan or its  
23 alternative to the plan to the state tax commission by February first, the assessor's plan shall be  
24 considered approved by the county governing body. If the state tax commission fails to approve  
25 a plan and if the state tax commission and the assessor and the governing body of the county  
26 involved are unable to resolve the differences, in order to receive state cost-share funds outlined  
27 in section 137.750, the county or the assessor shall petition the administrative hearing  
28 commission, by May first, to decide all matters in dispute regarding the assessment maintenance  
29 plan. Upon agreement of the parties, the matter may be stayed while the parties proceed with  
30 mediation or arbitration upon terms agreed to by the parties. The final decision of the  
31 administrative hearing commission shall be subject to judicial review in the circuit court of the  
32 county involved. In the event a valuation of subclass (1) real property within any county [of the  
33 first classification] with a charter form of government, or within a city not within a county, is  
34 made by a computer, computer-assisted method or a computer program, the burden of proof,  
35 supported by clear, convincing and cogent evidence to sustain such valuation, shall be on the  
36 assessor at any hearing or appeal. In any such county, unless the assessor proves otherwise, there  
37 shall be a presumption that the assessment was made by a computer, computer-assisted method  
38 or a computer program. Such evidence shall include, but shall not be limited to, the following:

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

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

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

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

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

51 3. The following items of personal property shall each constitute separate subclasses of

52 tangible personal property and shall be assessed and valued for the purposes of taxation at the  
53 following percents of their true value in money:

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

56 (2) Livestock, twelve percent;

57 (3) Farm machinery, twelve percent;

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

62 (5) Poultry, twelve percent; and

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

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

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

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

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

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

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

88 on real estate not owned by the manufactured home owner shall be considered personal property.  
89 A manufactured home located on real estate owned by the manufactured home owner may be  
90 considered real property.

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

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

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

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

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

118 12. A physical inspection, as required by subsection 10 of this section, shall include, but  
119 not be limited to, an on-site personal observation and review of all exterior portions of the land  
120 and any buildings and improvements to which the inspector has or may reasonably and lawfully  
121 gain external access, and shall include an observation and review of the interior of any buildings  
122 or improvements on the property upon the timely request of the owner pursuant to subsection 11  
123 of this section. Mere observation of the property via a "drive-by inspection" or the like shall not

124 be considered sufficient to constitute a physical inspection as required by this section.

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

127           14. A county or city collector may accept credit cards as proper form of payment of  
128 outstanding property tax due. No county or city collector may charge surcharge for payment by  
129 credit card which exceeds the fee or surcharge charged by the credit card bank for its service.

130           15. The provisions of this section and sections 137.073, 138.060 and 138.100, RSMo,  
131 shall become effective January 1, 2003, for any taxing jurisdiction which [is partly or entirely]  
132 **has at least seventy-five percent of the land area of such jurisdiction** within a county with  
133 a charter form of government with greater than one million inhabitants, and the provisions of this  
134 section and sections 137.073, 138.060 and 138.100, RSMo, shall become effective January 1,  
135 2005, for all taxing jurisdictions in this state. Any county in this state may, by an affirmative  
136 vote of the governing body of such county, opt into the provisions of this act prior to January 1,  
137 2005.

          137.155. 1. The oath to be signed and affirmed or sworn to by each person making a list  
2 of property required by this chapter is as follows:

3           I, ....., do solemnly swear, or affirm, that the foregoing list contains a true and correct  
4 statement of all the [real property and] tangible personal property, made taxable by the laws of  
5 the state of Missouri, which I owned or which I had under my charge or management on the first  
6 day of January, 20.... I further solemnly swear, or affirm, that I have not sent or taken, or caused  
7 to be sent or taken, any property out of this state to avoid taxation. So help me God.

8           2. Any person who refuses to make oath or affirmation to his list, when required so to  
9 do by the assessor or his deputy, shall, upon conviction, be deemed guilty of a misdemeanor and  
10 no property shall be exempt from executions issued on judgments in prosecutions under this  
11 section.

12           3. The list and oath shall be filed by the assessor, after [he] **the assessor** has completed  
13 [his] **the assessor's** books, in the office of the county clerk, who, after entering the filing thereon,  
14 shall preserve and safely keep them.

          137.360. 1. The certificate to be signed by each person making a list of property required  
2 by sections 137.325 to 137.420 shall be as follows:

3           I, ....., do hereby certify that the foregoing list contains a true and correct statement of  
4 all the [real property and] tangible personal property made taxable by the laws of the state of  
5 Missouri, which I owned or which I had under my charge or management on the first day of  
6 January, 20.... I further certify that I have not sent or taken or caused to be sent or taken any  
7 property out of this state to avoid taxation. Any person who refuses to make the certification to  
8 [his] **the** list, when required so to do by the assessor or [his] **the assessor's** deputy, shall upon

9 conviction be deemed guilty of a misdemeanor and no property shall be exempt from executions  
10 issued on judgments in prosecutions [under] **pursuant to** this section.

11 2. The list and certificate shall be filed by the assessor after [he] **the assessor** has  
12 completed [his] **the** assessor's books in the office of the county clerk who, after entering the  
13 filing thereon, shall preserve and safely keep them.