

**HOUSE****AMENDMENT NO. \_\_\_\_\_****Offered by \_\_\_\_\_****of \_\_\_\_\_**

1 AMEND House Committee Substitute for Senate Substitute for Senate  
 2 Committee Substitute for Senate Bill No. 605, Page 10, Section  
 3 137.016, Line 77, by inserting after all of said line the  
 4 following:

5 "137.243. 1. To determine the "projected tax liability"  
 6 required by subsections 2 and 3 of section 137.180, subsection 2  
 7 of section 137.355, and subsection 2 of section 137.490, the  
 8 assessor, on or before March first of each odd-numbered tax year,  
 9 shall provide the clerk with the assessment book which for this  
 10 purpose shall contain the real estate values for that year, the  
 11 prior year's state assessed values, and the prior year's personal  
 12 property values. On or before March fifteenth, the clerk shall  
 13 make out an abstract of the assessment book showing the aggregate  
 14 amounts of different kinds of real, personal, and other tangible  
 15 property and the valuations of each for each political  
 16 subdivision in the county, or in the city for any city not within  
 17 a county, entitled to levy ad valorem taxes on property except  
 18 for municipalities maintaining their own tax or assessment books.  
 19 The governing body of each political subdivision or a person  
 20 designated by the governing body shall use such information to  
 21 informally project a nonbinding tax levy for that year and return  
 22 such projected tax levy to the clerk no later than April eighth.  
 23 The clerk shall forward such information to the collector who  
 24 shall then calculate and, no later than April thirtieth, provide  
 25 to the assessor the projected tax liability for each real estate  
 26 parcel for which the assessor intends to mail a notice of  
 27 increase pursuant to sections 137.180, 137.355, and 137.490.

28 2. Political subdivisions located at least partially within  
 29 two or more counties, which are subject to divergent time

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

1 requirements, shall comply with all requirements applicable to  
2 each such county and may utilize the most recent available  
3 information to satisfy such requirements.

4 3. Failure by an assessor to timely provide the assessment  
5 book or notice of increased assessed value, as provided in this  
6 section, may result in the state tax commission withholding all  
7 or a part of the moneys provided under section 137.720 and all  
8 state per-parcel reimbursement funds which would otherwise be  
9 made available to such assessor.

10 4. Failure by a political subdivision to provide the clerk  
11 with a projected tax levy in the time prescribed under this  
12 section shall result in a twenty percent reduction in such  
13 political subdivision's tax rate for the tax year, unless such  
14 failure is a direct result of a delinquency in the provision of,  
15 or failure to provide, information required by this section by  
16 the assessor or the clerk. If a political subdivision fails to  
17 provide the projected tax rate as provided in this section, the  
18 clerk shall notify the state auditor who shall, within seven days  
19 of receiving such notice, estimate a nonbinding tax levy for such  
20 political subdivision and return such to the clerk. The clerk  
21 shall notify the state auditor of any applicable reduction to a  
22 political subdivision's tax rate.

23 5. Any taxing district wholly within a county with a  
24 township form of government may, through a request submitted by  
25 the county clerk, request that the state auditor's office  
26 estimate a nonbinding projected tax rate based on the information  
27 provided by the county clerk. The auditor's office shall return  
28 the projected tax rate to the county clerk no later than April  
29 eighth.

30 6. The clerk shall deliver the abstract of the assessment  
31 book to each taxing district with a notice stating that their  
32 projected tax rates be returned to the clerk by April eighth.";  
33 and

34 Further amend said title, enacting clause and intersectional  
35 references accordingly.