

HOUSE**AMENDMENT NO. _____****Offered by _____****of _____**

1 AMEND House Committee Substitute for Senate Committee Substitute
 2 for Senate Bill No. 808, Page 2, Section 48.020, Line 33, by
 3 inserting after all of said line the following:

4 "67.110. 1. Each political subdivision in the state,
 5 except counties and any political subdivision located at least
 6 partially within any county with a charter form of government or
 7 any political subdivision located at least partially within any
 8 city not within a county, shall fix its ad valorem property tax
 9 rates as provided in this section not later than September first
 10 for entry in the tax books. Each political subdivision located,
 11 at least partially, within a county with a charter form of
 12 government or within a city not within a county shall fix its ad
 13 valorem property tax rates as provided in this section not later
 14 than October first for entry in the tax books for each calendar
 15 year after December 31, 2008. Before the governing body of each
 16 political subdivision of the state, except counties, as defined
 17 in section 70.120, RSMo, fixes its rate of taxation, its budget
 18 officer shall present to its governing body the following
 19 information for each tax rate to be levied: the assessed
 20 valuation by category of real, personal and other tangible
 21 property in the political subdivision as entered in the tax book
 22 for the fiscal year for which the tax is to be levied, as
 23 provided by subsection 3 of section 137.245, RSMo, the assessed
 24 valuation by category of real, personal and other tangible
 25 property in the political subdivisions for the preceding taxable
 26 year, the amount of revenue required to be provided from the
 27 property tax as set forth in the annual budget adopted as
 28 provided by this chapter, and the tax rate proposed to be set.
 29 Should any political subdivision whose taxes are collected by the

Action Taken _____ Date _____

1 county collector of revenue fail to fix its ad valorem property
2 tax rate by [September first] the date provided under this
3 section for such political subdivision, then no tax rate other
4 than the rate, if any, necessary to pay the interest and
5 principal on any outstanding bonds shall be certified for that
6 year.

7 2. The governing body shall hold at least one public
8 hearing on the proposed rates of taxes at which citizens shall be
9 heard prior to their approval. The governing body shall
10 determine the time and place for such hearing. A notice stating
11 the hour, date and place of the hearing shall be published in at
12 least one newspaper qualified under the laws of the state of
13 Missouri of general circulation in the county within which all or
14 the largest portion of the political subdivision is situated, or
15 such notice shall be posted in at least three public places
16 within the political subdivision; except that, in any county of
17 the first class having a charter form of government, such notice
18 may be published in a newspaper of general circulation within the
19 political subdivision even though such newspaper is not qualified
20 under the laws of Missouri for other legal notices. Such notice
21 shall be published or posted at least seven days prior to the
22 date of the hearing. The notice shall include the assessed
23 valuation by category of real, personal and other tangible
24 property in the political subdivision for the fiscal year for
25 which the tax is to be levied as provided by subsection 3 of
26 section 137.245, RSMo, the assessed valuation by category of
27 real, personal and other tangible property in the political
28 subdivision for the preceding taxable year, for each rate to be
29 levied the amount of revenue required to be provided from the
30 property tax as set forth in the annual budget adopted as
31 provided by this chapter, and the tax rates proposed to be set
32 for the various purposes of taxation. The tax rates shall be
33 calculated to produce substantially the same revenues as required
34 in the annual budget adopted as provided in this chapter.
35 Following the hearing the governing body of each political
36 subdivision shall fix the rates of taxes, the same to be entered
37 in the tax book. Failure of any taxpayer to appear at such

1 hearing shall not prevent the taxpayer from pursuit of any other
2 legal remedy otherwise available to the taxpayer. Nothing in
3 this section absolves political subdivisions of responsibilities
4 under section 137.073, RSMo, nor to adjust tax rates in event
5 changes in assessed valuation occur that would alter the tax rate
6 calculations.

7 3. Each political subdivision of the state shall fix its
8 property tax rates in the manner provided in this section for
9 each fiscal year which begins after December 31, 1976. New or
10 increased tax rates for political subdivisions whose taxes are
11 collected by the county collector approved by voters after
12 September first of any year shall not be included in that year's
13 tax levy except for any new tax rate ceiling approved pursuant to
14 section 71.800, RSMo.

15 4. In addition to the information required under
16 subsections 1 and 2 of this section, each political subdivision
17 shall also include the increase in tax revenue due to an increase
18 in assessed value as a result of new construction and improvement
19 and the increase, both in dollar value and percentage, in tax
20 revenue as a result of reassessment if the proposed tax rate is
21 adopted."; and

22 Further amend said bill, Page 21, Section 94.832, Line 50,
23 by inserting after all of said line the following:

24 "137.243. 1. To determine the "projected tax liability"
25 required by subsections 2 and 3 of section 137.180, subsection 2
26 of section 137.355, and subsection 2 of section 137.490, the
27 assessor, on or before March first of each odd-numbered tax year,
28 shall provide the clerk with the assessment book which for this
29 purpose shall contain the real estate values for that year, the
30 prior year's state assessed values, and the prior year's personal
31 property values. On or before March fifteenth, the clerk shall
32 make out an abstract of the assessment book showing the aggregate
33 amounts of different kinds of real, personal, and other tangible
34 property and the valuations of each for each political
35 subdivision in the county, or in the city for any city not within
36 a county, entitled to levy ad valorem taxes on property except
37 for municipalities maintaining their own tax or assessment books.

1 The governing body of each political subdivision or a person
2 designated by the governing body shall use such information to
3 informally project a nonbinding tax levy for that year and return
4 such projected tax levy to the clerk no later than April eighth.
5 The clerk shall forward such information to the collector who
6 shall then calculate and, no later than April thirtieth, provide
7 to the assessor the projected tax liability for each real estate
8 parcel for which the assessor intends to mail a notice of
9 increase pursuant to sections 137.180, 137.355, and 137.490.

10 2. Political subdivisions located at least partially within
11 two or more counties, which are subject to divergent time
12 requirements, shall comply with all requirements applicable to
13 each such county and may utilize the most recent available
14 information to satisfy such requirements.

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

21 4. Failure by a political subdivision to provide the clerk
22 with a projected tax levy in the time prescribed under this
23 section shall result in a twenty percent reduction in such
24 political subdivision's tax rate for the tax year, unless such
25 failure is a direct result of a delinquency in the provision of,
26 or failure to provide, information required by this section by
27 the assessor or the clerk. If a political subdivision fails to
28 provide the projected tax rate as provided in this section, the
29 clerk shall notify the state auditor who shall, within seven days
30 of receiving such notice, estimate a nonbinding tax levy for such
31 political subdivision and return such to the clerk. The clerk
32 shall notify the state auditor of any applicable reduction to a
33 political subdivision's tax rate.

34 5. Any taxing district wholly within a county with a
35 township form of government may, through a request submitted by
36 the county clerk, request that the state auditor's office
37 estimate a nonbinding projected tax rate based on the information

1 provided by the county clerk. The auditor's office shall return
2 the projected tax rate to the county clerk no later than April
3 eighth.

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

8 Further amend said title, enacting clause and intersectional
9 references accordingly.