

HOUSE _____ **AMENDMENT NO.** _____

Offered By

1 AMEND Senate Substitute for Senate Bill No. 0055, Page 4, Section 137.016, Line 91 by
2 inserting after all of said Section and Line the following:

3
4 “137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's
5 deputies in all counties of this state including the city of St. Louis shall annually make a list of all
6 real and tangible personal property taxable in the assessor's city, county, town or district. Except
7 as otherwise provided in subsection 3 of this section and section 137.078, the assessor shall
8 annually assess all personal property at thirty-three and one-third percent of its true value in
9 money as of January first of each calendar year. The assessor shall annually assess all real
10 property, including any new construction and improvements to real property, and possessory
11 interests in real property at the [percent] percentage of its true value in money set in subsection 5
12 of this section. The true value in money of any possessory interest in real property in subclass (3),
13 where such real property is on or lies within the ultimate airport boundary as shown by a federal
14 airport layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR Part 139
15 certification and owned by a political subdivision, shall be the otherwise applicable true value in
16 money of any such possessory interest in real property, less the total dollar amount of costs paid
17 by a party, other than the political subdivision, towards any new construction or improvements on
18 such real property completed after January 1, 2008, and which are included in the
19 above-mentioned possessory interest, regardless of the year in which such costs were incurred or
20 whether such costs were considered in any prior year. The assessor shall annually assess all real
21 property in the following manner: new assessed values shall be determined as of January first of
22 each odd-numbered year and shall be entered in the assessor's books; those same assessed values
23 shall apply in the following even-numbered year, except for new construction and property
24 improvements which shall be valued as though they had been completed as of January first of the
25 preceding odd-numbered year. The assessor may call at the office, place of doing business, or
26 residence of each person required by this chapter to list property, and require the person to make a
27 correct statement of all taxable tangible personal property owned by the person or under his or her
28 care, charge or management, taxable in the county. On or before January first of each

1 even-numbered year, the assessor shall prepare and submit a two-year assessment maintenance
2 plan to the county governing body and the state tax commission for their respective approval or
3 modification. The county governing body shall approve and forward such plan or its alternative to
4 the plan to the state tax commission by February first. If the county governing body fails to
5 forward the plan or its alternative to the plan to the state tax commission by February first, the
6 assessor's plan shall be considered approved by the county governing body. If the state tax
7 commission fails to approve a plan and if the state tax commission and the assessor and the
8 governing body of the county involved are unable to resolve the differences, in order to receive
9 state cost-share funds outlined in section 137.750, the county or the assessor shall petition the
10 administrative hearing commission, by May first, to decide all matters in dispute regarding the
11 assessment maintenance plan. Upon agreement of the parties, the matter may be stayed while the
12 parties proceed with mediation or arbitration upon terms agreed to by the parties. The final
13 decision of the administrative hearing commission shall be subject to judicial review in the circuit
14 court of the county involved. In the event a valuation of subclass (1) real property within any
15 county with a charter form of government, or within a city not within a county, is made by a
16 computer, computer-assisted method or a computer program, the burden of proof, supported by
17 clear, convincing and cogent evidence to sustain such valuation, shall be on the assessor at any
18 hearing or appeal. In any such county, unless the assessor proves otherwise, there shall be a
19 presumption that the assessment was made by a computer, computer-assisted method or a
20 computer program. Such evidence shall include, but shall not be limited to, the following:

- 21 (1) The findings of the assessor based on an appraisal of the property by generally
22 accepted appraisal techniques; and
- 23 (2) The purchase prices from sales of at least three comparable properties and the address
24 or location thereof. As used in this subdivision, the word "comparable" means that:
 - 25 (a) Such sale was closed at a date relevant to the property valuation; and
 - 26 (b) Such properties are not more than one mile from the site of the disputed property,
27 except where no similar properties exist within one mile of the disputed property, the nearest
28 comparable property shall be used. Such property shall be within five hundred square feet in size
29 of the disputed property, and resemble the disputed property in age, floor plan, number of rooms,
30 and other relevant characteristics.

31 2. Assessors in each county of this state and the city of St. Louis may send personal
32 property assessment forms through the mail.

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

- 36 (1) Grain and other agricultural crops in an unmanufactured condition, one-half of one

1 percent;

2 (2) Livestock, twelve percent;

3 (3) Farm machinery, twelve percent;

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

8 (5) Poultry, twelve percent; and

9 (6) Tools and equipment used for pollution control and tools and equipment used in
10 retooling for the purpose of introducing new product lines or used for making improvements to
11 existing products by any company which is located in a state enterprise zone and which is
12 identified by any standard industrial classification number cited in subdivision (6) of section
13 135.200, twenty-five percent.

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

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

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

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

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

24 6. Manufactured homes, as defined in section 700.010, which are actually used as
25 dwelling units shall be assessed at the same percentage of true value as residential real property
26 for the purpose of taxation. The percentage of assessment of true value for such manufactured
27 homes shall be the same as for residential real property. If the county collector cannot identify or
28 find the manufactured home when attempting to attach the manufactured home for payment of
29 taxes owed by the manufactured home owner, the county collector may request the county
30 commission to have the manufactured home removed from the tax books, and such request shall
31 be granted within thirty days after the request is made; however, the removal from the tax books
32 does not remove the tax lien on the manufactured home if it is later identified or found. For
33 purposes of this section, a manufactured home located in a manufactured home rental park, rental
34 community or on real estate not owned by the manufactured home owner shall be considered
35 personal property. For purposes of this section, a manufactured home located on real estate
36 owned by the manufactured home owner may be considered real property.

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

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

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

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

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

28 12. A physical inspection, as required by subsection 10 of this section, shall include, but
29 not be limited to, an on-site personal observation and review of all exterior portions of the land
30 and any buildings and improvements to which the inspector has or may reasonably and lawfully
31 gain external access, and shall include an observation and review of the interior of any buildings
32 or improvements on the property upon the timely request of the owner pursuant to subsection 11
33 of this section. Mere observation of the property via a drive-by inspection or the like shall not be
34 considered sufficient to constitute a physical inspection as required by this section.

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

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

8 15. Any county or city not within a county in this state may, by an affirmative vote of the
9 governing body of such county, opt out of the provisions of this section and sections 137.073,
10 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly,
11 second regular session and section 137.073 as modified by house committee substitute for senate
12 substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly,
13 second regular session, for the next year of the general reassessment, prior to January first of any
14 year. No county or city not within a county shall exercise this opt-out provision after
15 implementing the provisions of this section and sections 137.073, 138.060, and 138.100 as
16 enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and
17 section 137.073 as modified by house committee substitute for senate substitute for senate
18 committee substitute for senate bill no. 960, ninety-second general assembly, second regular
19 session, in a year of general reassessment. For the purposes of applying the provisions of this
20 subsection, a political subdivision contained within two or more counties where at least one of
21 such counties has opted out and at least one of such counties has not opted out shall calculate a
22 single tax rate as in effect prior to the enactment of house bill no. 1150 of the ninety-first general
23 assembly, second regular session. A governing body of a city not within a county or a county that
24 has opted out under the provisions of this subsection may choose to implement the provisions of
25 this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the
26 ninety-first general assembly, second regular session, and section 137.073 as modified by house
27 committee substitute for senate substitute for senate committee substitute for senate bill no. 960,
28 ninety-second general assembly, second regular session, for the next year of general reassessment,
29 by an affirmative vote of the governing body prior to December thirty-first of any year.

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

36 17. (1) As used in this subsection, the following terms mean:

1 (a) "Disabled", totally and permanently disabled or blind and receiving federal Social
2 Security disability benefits, federal supplemental security income benefits, veterans administration
3 benefits, state blind pension under sections 209.010 to 209.160, state aid to blind persons under
4 section 209.240, or state supplemental payments under section 208.030;

5 (b) "Maximum upper limit", in the calendar year 2012, the federal adjusted gross income
6 sum of seventy-two thousand three hundred eighty dollars. In each successive calendar year this
7 amount shall be raised by the incremental increase in the general price level, as defined under
8 section 17, article X, of the Missouri Constitution;

9 (c) "Principal residence", real property owned and occupied by or held in trust for a
10 qualified taxpayer, or owned and occupied jointly by or held in trust for any individuals, any of
11 whom is a qualified taxpayer;

12 (d) "Qualified taxpayer", any individual who:

13 a. Owns and occupies a principal residence;

14 b. Is sixty-five years of age or older, or is disabled;

15 c. Had a federal adjusted gross income not exceeding the maximum upper limit in the
16 year before becoming qualified under this subsection.

17 (2) Notwithstanding any other provision of law to the contrary, for all property
18 assessments conducted after December 31, 2011, the assessed valuation of a principal residence
19 shall not increase by a percentage greater than the cost-of-living increase in Social Security
20 benefits in the previous year, except as otherwise provided in this subsection, in any assessment
21 conducted after the qualified taxpayer has reached sixty-five years of age or has become disabled.

22 (3) This subsection shall not apply to any increase in the assessed valuation of a principal
23 residence due to an improvement made on the principal residence, unless the improvement was
24 made solely for increased accessibility for individuals with physical disabilities.

25 (4) This subsection shall not apply to any increase in the assessed valuation of a principal
26 residence after the conveyance of the principal residence to another individual who is not a
27 qualified taxpayer. The assessed valuation of such principal residence shall be the assessed
28 valuation as provided in subsections 1 to 16 of this section in the next annual assessment.

29 (5) Upon reaching sixty-five years of age, information regarding the age and income of
30 qualified taxpayers that own and occupy a principal residence in this state shall be provided to the
31 county assessor by affidavit by the owner of the real property before the next assessment is
32 conducted to be eligible for assessment under this subsection. Any qualified taxpayer who is
33 disabled or becomes disabled before the next assessment is conducted shall provide by affidavit
34 proof of disability to the county assessor to claim assessment under this subsection. All qualified
35 taxpayers claiming assessment under this subsection shall annually file such affidavit before the
36 next assessment is conducted to be eligible for assessment under this subsection. Such affidavit

1 shall clearly contain an acceptable standard of proof to reasonably determine whether the person
2 submitting the affidavit is a qualified taxpayer. The state tax commission shall develop and make
3 available to assessors a form for such affidavit and a method for assessors to determine the proper
4 percentage of increase for such property owned by a qualified taxpayer that files such affidavit.

5 (6) The state tax commission may promulgate rules to implement the provisions of this
6 subsection. Any rule or portion of a rule, as that term is defined in section 536.010, that is created
7 under the authority delegated in this section shall become effective only if it complies with and is
8 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and
9 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant
10 to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are
11 subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed
12 or adopted after August 28, 2011, shall be invalid and void.

13 (7) Under section 23.253 of the Missouri sunset act:

14 (a) The provisions of the new program authorized under this subsection shall
15 automatically sunset on December thirty-first six years after the effective date of this subsection
16 unless reauthorized by an act of the general assembly; and

17 (b) If such program is reauthorized, the program authorized under this subsection shall
18 automatically sunset on December thirty-first twelve years after the effective date of the
19 reauthorization of this subsection; and

20 (c) This subsection shall terminate on September first of the calendar year immediately
21 following the calendar year in which the program authorized under this subsection is sunset.

22
23
24 [137.115. 1. All other laws to the contrary notwithstanding, the assessor or the
25 assessor's deputies in all counties of this state including the city of St. Louis shall
26 annually make a list of all real and tangible personal property taxable in the
27 assessor's city, county, town or district. Except as otherwise provided in
28 subsection 3 of this section and section 137.078, the assessor shall annually assess
29 all personal property at thirty-three and one-third percent of its true value in money
30 as of January first of each calendar year. The assessor shall annually assess all real
31 property, including any new construction and improvements to real property, and
32 possessory interests in real property at the percent of its true value in money set in
33 subsection 5 of this section. The true value in money of any possessory interest in
34 real property in subclass (3), where such real property is on or lies within the
35 ultimate airport boundary as shown by a federal airport layout plan, as defined by
36 14 CFR 151.5, of a commercial airport having a FAR Part 139 certification and
37 owned by a political subdivision, shall be the otherwise applicable true value in
38 money of any such possessory interest in real property, less the total dollar amount
39 of costs paid by a party, other than the political subdivision, towards any new

1 construction or improvements on such real property completed after January 1,
2 2008, and which are included in the above-mentioned possessory interest,
3 regardless of the year in which such costs were incurred or whether such costs were
4 considered in any prior year. The assessor shall annually assess all real property in
5 the following manner: new assessed values shall be determined as of January first
6 of each odd-numbered year and shall be entered in the assessor's books; those same
7 assessed values shall apply in the following even-numbered year, except for new
8 construction and property improvements which shall be valued as though they had
9 been completed as of January first of the preceding odd-numbered year. The
10 assessor may call at the office, place of doing business, or residence of each person
11 required by this chapter to list property, and require the person to make a correct
12 statement of all taxable tangible personal property owned by the person or under
13 his or her care, charge or management, taxable in the county. On or before January
14 first of each even-numbered year, the assessor shall prepare and submit a two-year
15 assessment maintenance plan to the county governing body and the state tax
16 commission for their respective approval or modification. The county governing
17 body shall approve and forward such plan or its alternative to the plan to the state
18 tax commission by February first. If the county governing body fails to forward
19 the plan or its alternative to the plan to the state tax commission by February first,
20 the assessor's plan shall be considered approved by the county governing body. If
21 the state tax commission fails to approve a plan and if the state tax commission and
22 the assessor and the governing body of the county involved are unable to resolve
23 the differences, in order to receive state cost-share funds outlined in section
24 137.750, the county or the assessor shall petition the administrative hearing
25 commission, by May first, to decide all matters in dispute regarding the assessment
26 maintenance plan. Upon agreement of the parties, the matter may be stayed while
27 the parties proceed with mediation or arbitration upon terms agreed to by the
28 parties. The final decision of the administrative hearing commission shall be
29 subject to judicial review in the circuit court of the county involved. In the event a
30 valuation of subclass (1) real property within any county with a charter form of
31 government, or within a city not within a county, is made by a computer,
32 computer-assisted method or a computer program, the burden of proof, supported
33 by clear, convincing and cogent evidence to sustain such valuation, shall be on the
34 assessor at any hearing or appeal. In any such county, unless the assessor proves
35 otherwise, there shall be a presumption that the assessment was made by a
36 computer, computer-assisted method or a computer program. Such evidence shall
37 include, but shall not be limited to, the following:

- 38 (1) The findings of the
39 assessor based on an appraisal of the property by generally accepted appraisal
40 techniques; and
41 (2) The purchase prices from
42 sales of at least three comparable properties and the address or location thereof. As
43 used in this subdivision, the word "comparable" means that:
44 (a) Such sale was closed at a
45 date relevant to the property valuation; and
46 (b) Such properties are not

1 more than one mile from the site of the disputed property, except where no similar
2 properties exist within one mile of the disputed property, the nearest comparable
3 property shall be used. Such property shall be within five hundred square feet in
4 size of the disputed property, and resemble the disputed property in age, floor plan,
5 number of rooms, and other relevant characteristics.

6 2. Assessors in each county of
7 this state and the city of St. Louis may send personal property assessment forms
8 through the mail.

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

13 (1) Grain and other
14 agricultural crops in an unmanufactured condition, one-half of one percent;
15 (2) Livestock, twelve percent;
16 (3) Farm machinery, twelve
17 percent;

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

23 (5) Poultry, twelve percent;
24 and

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

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

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

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

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

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

46 6. Manufactured homes, as

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

16 7. Each manufactured home
17 assessed shall be considered a parcel for the purpose of reimbursement pursuant to
18 section 137.750, unless the manufactured home has been converted to real property
19 in compliance with section 700.111 and assessed as a realty improvement to the
20 existing real estate parcel.

21 8. Any amount of tax due and
22 owing based on the assessment of a manufactured home shall be included on the
23 personal property tax statement of the manufactured home owner unless the
24 manufactured home has been converted to real property in compliance with section
25 700.111, in which case the amount of tax due and owing on the assessment of the
26 manufactured home as a realty improvement to the existing real estate parcel shall
27 be included on the real property tax statement of the real estate owner.

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

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

41 11. If a physical inspection is
42 required, pursuant to subsection 10 of this section, the assessor shall notify the
43 property owner of that fact in writing and shall provide the owner clear written
44 notice of the owner's rights relating to the physical inspection. If a physical
45 inspection is required, the property owner may request that an interior inspection
46 be performed during the physical inspection. The owner shall have no less than

1 thirty days to notify the assessor of a request for an interior physical inspection.

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

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

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

22 15. Any county or city not
23 within a county in this state may, by an affirmative vote of the governing body of
24 such county, opt out of the provisions of this section and sections 137.073,
25 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general
26 assembly, second regular session and section 137.073 as modified by house
27 committee substitute for senate substitute for senate committee substitute for
28 senate bill no. 960, ninety-second general assembly, second regular session, for the
29 next year of the general reassessment, prior to January first of any year. No county
30 or city not within a county shall exercise this opt-out provision after implementing
31 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
33 session and section 137.073 as modified by house committee substitute for senate
34 substitute for senate committee substitute for senate bill no. 960, ninety-second
35 general assembly, second regular session, in a year of general reassessment. For
36 the purposes of applying the provisions of this subsection, a political subdivision
37 contained within two or more counties where at least one of such counties has
38 opted out and at least one of such counties has not opted out shall calculate a single
39 tax rate as in effect prior to the enactment of house bill no. 1150 of the ninety-first
40 general assembly, second regular session. A governing body of a city not within a
41 county or a county that has opted out under the provisions of this subsection may
42 choose to implement the provisions of this section and sections 137.073, 138.060,
43 and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly,
44 second regular session, and section 137.073 as modified by house committee
45 substitute for senate substitute for senate committee substitute for senate bill no.
46 960, ninety-second general assembly, second regular session, for the next year of

1 general reassessment, by an affirmative vote of the governing body prior to
2 December thirty-first of any year.

3
4 16. The governing body of
5 any city of the third classification with more than twenty-six thousand three
6 hundred but fewer than twenty-six thousand seven hundred inhabitants located in
7 any county that has exercised its authority to opt out under subsection 15 of this
8 section may levy separate and differing tax rates for real and personal property only
9 if such city bills and collects its own property taxes or satisfies the entire cost of
10 the billing and collection of such separate and differing tax rates. Such separate
11 and differing rates shall not exceed such city's tax rate ceiling.]; and

12
13 Further amend said bill by amending the title, enacting clause, and intersectional references
14 accordingly.
15