

HOUSE _____ **AMENDMENT NO.** _____

Offered By

1 AMEND House Committee Substitute No. 2 for Senate Committee Substitute for Senate Bill No.
2 117, Page 22, Section 105.716, Line 40 by inserting after all of said section and line the following:

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4 "137.016. 1. As used in section 4(b) of article X of the Missouri Constitution, the
5 following terms mean:

6 (1) "Agricultural and horticultural property", all real property used for agricultural
7 purposes and devoted primarily to the raising and harvesting of crops; to the feeding, breeding and
8 management of livestock which shall include breeding, showing, and boarding of horses; to
9 dairying, or to any other combination thereof; and buildings and structures customarily associated
10 with farming, agricultural, and horticultural uses. Agricultural and horticultural property shall
11 also include land devoted to and qualifying for payments or other compensation under a soil
12 conservation or agricultural assistance program under an agreement with an agency of the federal
13 government. Agricultural and horticultural property shall further include land and improvements,
14 exclusive of structures, on privately owned airports that qualify as reliever airports under the
15 Nation Plan of Integrated Airports System, to receive federal airport improvement project funds
16 through the Federal Aviation Administration. Agricultural property shall further include land used
17 as a golf course and associated buildings. Real property classified as forest croplands shall not be
18 agricultural or horticultural property so long as it is classified as forest croplands and shall be
19 taxed in accordance with the laws enacted to implement section 7 of article X of the Missouri
20 Constitution;

21 (2) "Residential property", all real property improved by a structure which is used or
22 intended to be used for residential living by human occupants, vacant land in connection with an
23 airport, [land used as a golf course,] and manufactured home parks, but residential property shall
24 not include other similar facilities used primarily for transient housing. For the purposes of this
25 section, "transient housing" means all rooms available for rent or lease for which the receipts from
26 the rent or lease of such rooms are subject to state sales tax pursuant to subdivision (6) of
27 subsection 1 of section 144.020;

28 (3) "Utility, industrial, commercial, railroad and other real property", all real property

1 used directly or indirectly, for any commercial, mining, industrial, manufacturing, trade,
2 professional, business, or similar purpose, including all property centrally assessed by the state tax
3 commission but shall not include floating docks, portions of which are separately owned and the
4 remainder of which is designated for common ownership and in which no one person or business
5 entity owns more than five individual units. All other real property not included in the property
6 listed in subclasses (1) and (2) of section 4(b) of article X of the Missouri Constitution, as such
7 property is defined in this section, shall be deemed to be included in the term "utility, industrial,
8 commercial, railroad and other real property".

9 2. Pursuant to article X of the state constitution, any taxing district may adjust its
10 operating levy to recoup any loss of property tax revenue, except revenues from the surtax
11 imposed pursuant to article X, subsection 2 of section 6 of the constitution, as the result of
12 changing the classification of structures intended to be used for residential living by human
13 occupants which contain five or more dwelling units if such adjustment of the levy does not
14 exceed the highest tax rate in effect subsequent to the 1980 tax year. For purposes of this section,
15 loss in revenue shall include the difference between the revenue that would have been collected on
16 such property under its classification prior to enactment of this section and the amount to be
17 collected under its classification under this section. The county assessor of each county or city not
18 within a county shall provide information to each taxing district within its boundaries regarding
19 the difference in assessed valuation of such property as the result of such change in classification.

20 3. All reclassification of property as the result of changing the classification of structures
21 intended to be used for residential living by human occupants which contain five or more dwelling
22 units shall apply to assessments made after December 31, 1994.

23 4. Where real property is used or held for use for more than one purpose and such uses
24 result in different classifications, the county assessor shall allocate to each classification the
25 percentage of the true value in money of the property devoted to each use; except that, where
26 agricultural and horticultural property, as defined in this section, also contains a dwelling unit or
27 units, the farm dwelling, appurtenant residential-related structures and up to five acres
28 immediately surrounding such farm dwelling shall be residential property, as defined in this
29 section.

30 5. All real property which is vacant, unused, or held for future use; which is used for a
31 private club, a not-for-profit or other nonexempt lodge, club, business, trade, service organization,
32 or similar entity; or for which a determination as to its classification cannot be made under the
33 definitions set out in subsection 1 of this section, shall be classified according to its immediate
34 most suitable economic use, which use shall be determined after consideration of:

- 35 (1) Immediate prior use, if any, of such property;
36 (2) Location of such property;

1 (3) Zoning classification of such property; except that, such zoning classification shall not
2 be considered conclusive if, upon consideration of all factors, it is determined that such zoning
3 classification does not reflect the immediate most suitable economic use of the property;

4 (4) Other legal restrictions on the use of such property;

5 (5) Availability of water, electricity, gas, sewers, street lighting, and other public services
6 for such property;

7 (6) Size of such property;

8 (7) Access of such property to public thoroughfares; and

9 (8) Any other factors relevant to a determination of the immediate most suitable economic
10 use of such property.

11 6. All lands classified as forest croplands shall not, for taxation purposes, be classified as
12 subclass (1), subclass (2), or subclass (3) real property, as such classes are prescribed in section
13 4(b) of article X of the Missouri Constitution and defined in this section, but shall be taxed in
14 accordance with the laws enacted to implement section 7 of article X of the Missouri
15 Constitution.”; and

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18 Further amend said bill by amending the title, enacting clause, and intersectional references
19 accordingly.