

HOUSE _____ **AMENDMENT NO.** _____

Offered By

AMEND House Committee Substitute for Senate Bill No. 207, Section 137.080, Page 11, Line 16, by inserting the following after all of said Line:

"137.082. 1. Notwithstanding the provisions of sections 137.075 and 137.080 to the contrary, a building or other structure classified as residential property pursuant to section 137.016 newly constructed and occupied on any parcel of real property shall be assessed and taxed on such assessed valuation as of the first day of the month following the date of occupancy for the proportionate part of the remaining year at the tax rates established for that year, in all taxing jurisdictions located in the county adopting this section as provided in subsection 8 of this section. Newly constructed residential property which has never been occupied shall not be assessed as improved real property until such occupancy or the first day of January of the [second] fourth year following the year in which construction of the improvements was completed. The provisions of this subsection shall apply in those counties including any city not within a county in which the governing body has previously adopted or hereafter adopts the provisions of this subsection.

2. The assessor may consider a property residentially occupied upon personal verification or when any two of the following conditions have been met:

- (1) An occupancy permit has been issued for the property;
- (2) A deed transferring ownership from one party to another has been filed with the recorder of deeds' office subsequent to the date of the first permanent utility service;
- (3) A utility company providing service in the county has verified a transfer of service for property from one party to another;
- (4) The person or persons occupying the newly constructed property has registered a change of address with any local, state or federal governmental office or agency.

3. In implementing the provisions of this section, the assessor may use occupancy permits, building permits, warranty deeds, utility connection documents, including telephone connections, or other official documents as may be necessary to discover the existence of newly constructed properties. No utility company shall refuse to provide verification monthly to the assessor of a utility connection to a newly occupied single family building or structure.

4. In the event that the assessment under subsections 1 and 2 of this section is not

1 completed until after the deadline for filing appeals in a given tax year, the owner of the newly
2 constructed property who is aggrieved by the assessment of the property may appeal this
3 assessment the following year to the county board of equalization in accordance with chapter 138
4 and may pay any taxes under protest in accordance with section 139.031; provided however, that
5 such payment under protest shall not be required as a condition of appealing to the county board
6 of equalization. The collector shall impound such protested taxes and shall not disburse such
7 taxes until resolution of the appeal.

8 5. The increase in assessed valuation resulting from the implementation of the provisions
9 of this section shall be considered new construction and improvements under the provisions of
10 this chapter.

11 6. In counties which adopt the provisions of subsections 1 to 7 of this section, an amount
12 not to exceed ten percent of all ad valorem property tax collections on newly constructed and
13 occupied residential property allocable to each taxing authority within counties of the first
14 classification having a population of nine hundred thousand or more, one-tenth of one percent of
15 all ad valorem property tax collections allocable to each taxing authority within all other counties
16 of the first classification and one-fifth of one percent of all ad valorem property tax collections
17 allocable to each taxing authority within counties of the second, third and fourth classifications
18 and any county of the first classification having a population of at least eighty- two thousand
19 inhabitants, but less than eighty-two thousand one hundred inhabitants, in addition to the amount
20 prescribed by section 137.720 shall be deposited into the assessment fund of the county for
21 collection costs.

22 7. For purposes of figuring the tax due on such newly constructed residential property, the
23 assessor or the board of equalization shall place the full amount of the assessed valuation on the
24 tax book upon the first day of the month following occupancy. Such assessed valuation shall be
25 taxed for each month of the year following such date at its new assessed valuation, and for each
26 month of the year preceding such date at its previous valuation. The percentage derived from
27 dividing the number of months at which the property is taxed at its new valuation by twelve shall
28 be applied to the total assessed valuation of the new construction and improvements, and such
29 product shall be included in the next year's base for the purposes of figuring the next year's tax
30 levy rollback. The untaxed percentage shall be considered as new construction and improvements
31 in the following year and shall be exempt from the rollback provisions.

32 8. Subsections 1 to 7 of this section shall be effective in those counties including any city
33 not within a county in which the governing body of such county elects to adopt a proposal to
34 implement the provisions of subsections 1 to 7 of this section. Such subsections shall become
35 effective in such county on the first day of January of the year following such election.

36 9. In any county which adopts the provisions of subsections 1 to 7 of this section prior to

1 the first day of June in any year pursuant to subsection 8 of this section, the assessor of such
2 county shall, upon application of the property owner, remove on a pro rata basis from the tax book
3 for the current year any residential real property improvements destroyed by a natural disaster if
4 such property is unoccupied and uninhabitable due to such destruction. On or after the first day of
5 July, the board of equalization shall perform such duties. Any person claiming such destroyed
6 property shall provide a list of such destroyed property to the county assessor. The assessor shall
7 have available a supply of appropriate forms on which the claim shall be made. The assessor may
8 verify all such destroyed property listed to ensure that the person made a correct statement. Any
9 person who completes such a list and, with intent to defraud, includes property on the list that was
10 not destroyed by a natural disaster shall, in addition to any other penalties provided by law, be
11 assessed double the value of any property fraudulently listed. The list shall be filed by the
12 assessor, after he has provided a copy of the list to the county collector and the board of
13 equalization, in the office of the county clerk who, after entering the filing thereof, shall preserve
14 and safely keep them. If the assessor, subsequent to such destruction, considers such property
15 occupied as provided in subsection 2 of this section, the assessor shall consider such property new
16 construction and improvements and shall assess such property accordingly as provided in
17 subsection 1 of this section. For the purposes of this section, the term "natural disaster" means
18 any disaster due to natural causes such as tornado, fire, flood, or earthquake.

19 10. Any political subdivision may recover the loss of revenue caused by subsection 9 of
20 this section by adjusting the rate of taxation, to the extent previously authorized by the voters of
21 such political subdivision, for the tax year immediately following the year of such destruction in
22 an amount not to exceed the loss of revenue caused by this section."; and
23

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