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1489S03.01F

Mr. Speaker: I am instructed by the Senate to inform the House of

Representatives that the Senate has taken up and passed

SCS HCS HB 506

entitled:

AN ACT

To repeal section 137.073, RSMo, and to enact in lieu thereof one new section relating
to property tax levy revisions.

With S11, S12.

In which the concurrence of the House is respectfully requested.

Respectfully,

Terry L. Spieler
Secretary of the Senate

MAY 12 2011

SENATE AMENDMENT NO. 1

Offered by

Pearce

of

3/rdAmend SCS/HCS/House Bill No. 506, Page 12, Section 137.073, Line 380,

2 by inserting immediately after said line the following:

3 "238.202. 1. As used in sections 238.200 to 238.275, the
4 following terms mean:

5 (1) "Board", the board of directors of a district;

6 (2) "Commission", the Missouri highways and transportation
7 commission;

8 (3) "District", a transportation development district
9 organized under sections 238.200 to 238.275;

10 (4) "Local transportation authority", a county, city, town,
11 village, county highway commission, special road district,
12 interstate compact agency, or any local public authority or
13 political subdivision having jurisdiction over any bridge,
14 street, highway, dock, wharf, ferry, lake or river port, airport,
15 railroad, light rail or other transit improvement or service;

16 (5) "Project" includes any bridge, street, road, highway,
17 access road, interchange, intersection, signing, signalization,
18 parking lot, bus stop, station, garage, terminal, hangar,
19 shelter, rest area, dock, wharf, lake or river port, airport,
20 railroad, light rail, or other mass transit and any similar or
21 related improvement or infrastructure.

22 2. For the purposes of sections 11(c), 16 and 22 of article

offered 5-12-11
adopted 5-12-11

1 X of the Constitution of Missouri, section 137.073, and as used
2 in sections 238.200 to 238.275, the following terms shall have
3 the meanings given:

4 (1) "Approval of the required majority" or "direct voter
5 approval", a simple majority;

6 (2) "Qualified electors", "qualified voters" or "voters":

7 (a) Within a proposed or established district, except for a
8 district proposed under subsection 1 of section 238.207, any
9 persons residing therein who have registered to vote pursuant to
10 chapter 115; or

11 (b) Within a district proposed or established under
12 [subsection 1] subsections 1 or 5 of section 238.207 which has no
13 persons residing therein who have registered to vote pursuant to
14 chapter 115, the owners of record of all real property located in
15 the district, who shall receive one vote per acre, provided that
16 if a registered voter subsequent to the creation of the district
17 becomes a resident within the district and obtains ownership of
18 property within the district, such registered voter must elect
19 whether to vote as an owner of real property or as a registered
20 voter, which election once made cannot thereafter be changed;

21 (3) "Registered voters", persons qualified and registered
22 to vote pursuant to chapter 115."; and

23 Further amend the title and enacting clause accordingly.

SENATE AMENDMENT NO. 2Offered by Ridgeway of 17th ClayAmend SCS/HCS/House Bill No. 506, Page 12, Section 137.073, Line 380,

2 by inserting after all of said line the following:

3 "137.082. 1. Notwithstanding the provisions of sections
4 137.075 and 137.080 to the contrary, a building or other
5 structure classified as residential property pursuant to section
6 137.016 newly constructed and occupied on any parcel of real
7 property shall be assessed and taxed on such assessed valuation
8 as of the first day of the month following the date of occupancy
9 for the proportionate part of the remaining year at the tax rates
10 established for that year, in all taxing jurisdictions located in
11 the county adopting this section as provided in subsection 8 of
12 this section. Newly constructed residential property which has
13 never been occupied shall not be assessed as improved real
14 property until such occupancy or the first day of January of the
15 [second] fourth year following the year in which construction of
16 the improvements was completed. The provisions of this
17 subsection shall apply in those counties including any city not
18 within a county in which the governing body has previously
19 adopted or hereafter adopts the provisions of this subsection.

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

offered 5-12-11
adopted 5-12-11

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

11 3. In implementing the provisions of this section, the

12 assessor may use occupancy permits, building permits, warranty

13 deeds, utility connection documents, including telephone

14 connections, or other official documents as may be necessary to

15 discover the existence of newly constructed properties. No

16 utility company shall refuse to provide verification monthly to

17 the assessor of a utility connection to a newly occupied single

18 family building or structure.

19 4. In the event that the assessment under subsections 1 and

20 2 of this section is not completed until after the deadline for

21 filing appeals in a given tax year, the owner of the newly

22 constructed property who is aggrieved by the assessment of the

23 property may appeal this assessment the following year to the

24 county board of equalization in accordance with chapter 138 and

25 may pay any taxes under protest in accordance with section

26 139.031; provided however, that such payment under protest shall

27 not be required as a condition of appealing to the county board

28 of equalization. The collector shall impound such protested

29 taxes and shall not disburse such taxes until resolution of the

1 appeal.

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

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

22 7. For purposes of figuring the tax due on such newly
23 constructed residential property, the assessor or the board of
24 equalization shall place the full amount of the assessed
25 valuation on the tax book upon the first day of the month
26 following occupancy. Such assessed valuation shall be taxed for
27 each month of the year following such date at its new assessed
28 valuation, and for each month of the year preceding such date at
29 its previous valuation. The percentage derived from dividing the

1 number of months at which the property is taxed at its new
2 valuation by twelve shall be applied to the total assessed
3 valuation of the new construction and improvements, and such
4 product shall be included in the next year's base for the
5 purposes of figuring the next year's tax levy rollback. The
6 untaxed percentage shall be considered as new construction and
7 improvements in the following year and shall be exempt from the
8 rollback provisions.

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

15 9. In any county which adopts the provisions of subsections
16 1 to 7 of this section prior to the first day of June in any year
17 pursuant to subsection 8 of this section, the assessor of such
18 county shall, upon application of the property owner, remove on a
19 pro rata basis from the tax book for the current year any
20 residential real property improvements destroyed by a natural
21 disaster if such property is unoccupied and uninhabitable due to
22 such destruction. On or after the first day of July, the board
23 of equalization shall perform such duties. Any person claiming
24 such destroyed property shall provide a list of such destroyed
25 property to the county assessor. The assessor shall have
26 available a supply of appropriate forms on which the claim shall
27 be made. The assessor may verify all such destroyed property
28 listed to ensure that the person made a correct statement. Any
29 person who completes such a list and, with intent to defraud,

1 includes property on the list that was not destroyed by a natural
2 disaster shall, in addition to any other penalties provided by
3 law, be assessed double the value of any property fraudulently
4 listed. The list shall be filed by the assessor, after he has
5 provided a copy of the list to the county collector and the board
6 of equalization, in the office of the county clerk who, after
7 entering the filing thereof, shall preserve and safely keep them.
8 If the assessor, subsequent to such destruction, considers such
9 property occupied as provided in subsection 2 of this section,
10 the assessor shall consider such property new construction and
11 improvements and shall assess such property accordingly as
12 provided in subsection 1 of this section. For the purposes of
13 this section, the term "natural disaster" means any disaster due
14 to natural causes such as tornado, fire, flood, or earthquake.

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

21 Further amend the title and enacting clause accordingly.