

HOUSE _____ AMENDMENT NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 510,
2 Page 9, Section 137.076, Line 5, by inserting after all of said section the following:

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

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

18 (1) The findings of the assessor based on an appraisal of the property by generally
19 accepted appraisal techniques; and

20 (2) The purchase prices from sales of at least three comparable properties and the address
21 or location thereof. As used in this subdivision, the word "comparable" means that:

22 (a) Such sale was closed at a date relevant to the property valuation; and

23 (b) Such properties are not more than one mile from the site of the disputed property,
24 except where no similar properties exist within one mile of the disputed property, the nearest
25 comparable property shall be used. Such property shall be within five hundred square feet in size
26 of the disputed property, and resemble the disputed property in age, floor plan, number of rooms,
27 and other relevant characteristics.

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

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

33 (1) Grain and other agricultural crops in an unmanufactured condition, one-half of one
34 percent;

35 (2) Livestock, twelve percent;

36 (3) Farm machinery, twelve percent;

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

5 (5) Poultry, twelve percent; and

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

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

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

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

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

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

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

34 7. Each manufactured home assessed shall be considered a parcel for the purpose of
35 reimbursement pursuant to section 137.750, unless the manufactured home is real estate as
36 defined in subsection 7 of section 442.015 and assessed as a realty improvement to the existing

1 real estate parcel.

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

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

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

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

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

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

34 14. A county or city collector may accept credit cards as proper form of payment of
35 outstanding property tax or license due. No county or city collector may charge surcharge for
36 payment by credit card which exceeds the fee or surcharge charged by the credit card bank,

processor, or issuer for its service. A county or city collector may accept payment by electronic transfers of funds in payment of any tax or license and charge the person making such payment a fee equal to the fee charged the county by the bank, processor, or issuer of such electronic payment.

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

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

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