

HOUSE _____ **AMENDMENT NO.** _____

Offered By

AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 726, Page 7, Section 67.085, Line 22, by inserting after all of said section the following:

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

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

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

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

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

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

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

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

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

34 (2) Livestock, twelve percent;

35 (3) Farm machinery, twelve percent;

36 (4) Motor vehicles which are eligible for registration as and are registered as historic motor
37 vehicles pursuant to section 301.131 and aircraft which are at least twenty-five years old and which

are used solely for noncommercial purposes and are operated less than fifty hours per year or aircraft that are home built from a kit, five percent;

(5) Poultry, twelve percent; and

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

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

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

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

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

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

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

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

8. Any amount of tax due and owing based on the assessment of a manufactured home shall be included on the personal property tax statement of the manufactured home owner unless the

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

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

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

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

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

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

29 14. A county or city collector may accept credit cards as proper form of payment of
30 outstanding property tax or license due. No county or city collector may charge surcharge for
31 payment by credit card which exceeds the fee or surcharge charged by the credit card bank, processor,
32 or issuer for its service. A county or city collector may accept payment by electronic transfers of
33 funds in payment of any tax or license and charge the person making such payment a fee equal to the
34 fee charged the county by the bank, processor, or issuer of such electronic payment.

35 15. Any county or city not within a county in this state may, by an affirmative vote of the
36 governing body of such county, opt out of the provisions of this section and sections 137.073,
37 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second

1 regular session and section 137.073 as modified by house committee substitute for senate substitute
2 for senate committee substitute for senate bill no. 960, ninety-second general assembly, second
3 regular session, for the next year of the general reassessment, prior to January first of any year. No
4 county or city not within a county shall exercise this opt-out provision after implementing the
5 provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no.
6 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by
7 house committee substitute for senate substitute for senate committee substitute for senate bill no.
8 960, ninety-second general assembly, second regular session, in a year of general reassessment. For
9 the purposes of applying the provisions of this subsection, a political subdivision contained within
10 two or more counties where at least one of such counties has opted out and at least one of such
11 counties has not opted out shall calculate a single tax rate as in effect prior to the enactment of house
12 bill no. 1150 of the ninety-first general assembly, second regular session. A governing body of a city
13 not within a county or a county that has opted out under the provisions of this subsection may choose
14 to implement the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by
15 house bill no. 1150 of the ninety-first general assembly, second regular session, and section 137.073
16 as modified by house committee substitute for senate substitute for senate committee substitute for
17 senate bill no. 960, ninety-second general assembly, second regular session, for the next year of
18 general reassessment, by an affirmative vote of the governing body prior to December thirty-first of
19 any year.

20 16. The governing body of any city of the third classification with more than twenty-six
21 thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants located in any
22 county that has exercised its authority to opt out under subsection 15 of this section may levy separate
23 and differing tax rates for real and personal property only if such city bills and collects its own
24 property taxes or satisfies the entire cost of the billing and collection of such separate and differing
25 tax rates. Such separate and differing rates shall not exceed such city's tax rate ceiling.”; and
26

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