

HOUSE _____ AMENDMENT NO. _____

Offered By _____

AMEND House Committee Substitute for Senate Bill No. 813, Page 2, 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 provided, however, that this sentence shall not apply to any land or improvements that are
used for any purpose other than the purpose of aircraft or aircraft component manufacturing, refurbishing,
servicing or testing and air freight forwarding. 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 tax commission by February first. If the county governing body fails to forward the plan

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

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

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

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

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

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

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

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

32 (2) Livestock, twelve percent;

33 (3) Farm machinery, twelve percent;

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

38 (5) Poultry, twelve percent; and

39 (6) Tools and equipment used for pollution control and tools and equipment used in retooling for
40 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 manufactured home is real estate as defined in subsection 7 of section 442.015, in which case the amount of tax due and owing on the assessment of the manufactured home as a realty improvement to the existing real estate parcel shall be included on the real property tax statement of the real estate owner.

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

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

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

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

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

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

21 15. Any county or city not within a county in this state may, by an affirmative vote of the
22 governing body of such county, opt out of the provisions of this section and sections 137.073, 138.060,
23 and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session
24 and section 137.073 as modified by house committee substitute for senate substitute for senate committee
25 substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year
26 of the general reassessment, prior to January first of any year. No county or city not within a county shall
27 exercise this opt-out provision after implementing the provisions of this section and sections 137.073,
28 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second
29 regular session and section 137.073 as modified by house committee substitute for senate substitute for
30 senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular
31 session, in a year of general reassessment. For the purposes of applying the provisions of this subsection,
32 a political subdivision contained within two or more counties where at least one of such counties has
33 opted out and at least one of such counties has not opted out shall calculate a single tax rate as in effect
34 prior to the enactment of house bill no. 1150 of the ninety-first general assembly, second regular session.
35 A governing body of a city not within a county or a county that has opted out under the provisions of this
36 subsection may choose to implement the provisions of this section and sections 137.073, 138.060, and
37 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, and
38 section 137.073 as modified by house committee substitute for senate substitute for senate committee
39 substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year
40 of general reassessment, by an affirmative vote of the governing body prior to December thirty-first of any

1 year.

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

8
9 Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.