

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By \_\_\_\_\_

1 AMEND House Committee Substitute for Senate Bill No. 111, Page 1, Section A, Line 3, by  
2 inserting after all of said line the following:

3  
4 "50.1190. In addition to the fees collected under chapter 59, the county recorder of deeds  
5 shall collect one additional dollar on the recording of any instrument specified in subdivisions (1)  
6 and (2) of subsection 1 of section 59.330, which shall be deposited to the statutory county recorders  
7 fund established in subsection 2 of section 59.800. Additionally, the county recorder of deeds in all  
8 counties, except in counties of the first classification having a charter form of government and any  
9 city not within a county, shall collect a [six-dollar] nine-dollar fee on all documents recorded or  
10 filed. The recorder shall transfer monthly all such fees and interest to the county treasurer. The  
11 treasurer shall forthwith transmit such fees and interest to the board for deposit in the county  
12 employees' retirement fund.

13 52.290. 1. In all counties except counties having a charter form of government before  
14 January 1, 2008, and any city not within a county, the collector shall collect on behalf of the county  
15 a fee for the collection of delinquent and back taxes of ~~[seven]~~ nine percent on all sums collected to  
16 be added to the face of the tax bill and collected from the party paying the tax. Two-~~[sevenths]~~  
17 ninths of the fees collected pursuant to the provisions of this section shall be paid into the county  
18 general fund, two-~~[sevenths]~~ ninths of the fees collected pursuant to the provisions of this section  
19 shall be paid into the tax maintenance fund of the county as required by section 52.312, and ~~[three-~~  
20 ~~sevenths]~~ five-ninths of the fees collected pursuant to the provisions of this section shall be paid into  
21 the county employees' retirement fund created by sections 50.1000 to 50.1200. Notwithstanding  
22 provisions of law to the contrary, an authorization for collection of a fee for the collection of  
23 delinquent and back taxes in a county's charter, at a rate different than the rate allowed by law, shall  
24 control.

25 2. In all counties having a charter form of government, other than any county adopting a  
26 charter form of government after January 1, 2008, and any city not within a county, the collector  
27 shall collect on behalf of the county and pay into the county general fund a fee for the collection of  
28 delinquent and back taxes of two percent on all sums collected to be added to the face of the tax bill  
29 and collected from the party paying the tax except that in a county with a charter form of  
30 government and with more than two hundred fifty thousand but less than seven hundred thousand  
31 inhabitants, the collector shall collect on behalf of the county a fee for the collection of delinquent  
32 and back taxes of three percent on all sums collected to be added to the face of the tax bill and  
33 collected from the party paying the tax. If a county is required by section 52.312 to establish a tax  
34 maintenance fund, one-third of the fees collected under this subsection shall be paid into that fund;  
35 otherwise, all fees collected under the provisions of this subsection shall be paid into the county  
36 general fund.

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

3. Such county collector may accept credit cards as proper form of payment of outstanding delinquent and back taxes due. No county collector may charge a surcharge for payment by credit card.

137.280. 1. Taxpayers' personal property lists, except those of merchants and manufacturers, and except those of railroads, public utilities, pipeline companies or any other person or corporation subject to special statutory requirements, such as chapter 151, who shall return and file their assessments on locally assessed property no later than April first, shall be delivered to the office of the assessor of the county between the first day of January and the first day of March each year and shall be signed and certified by the taxpayer as being a true and complete list or statement of all the taxable tangible personal property. If any person shall fail to deliver the required list to the assessor by the first day of March, the owner of the property which ought to have been listed shall be assessed a penalty added to the tax bill, based on the assessed value of the property that was not reported, as follows:

Assessed Valuation	Penalty
0 - \$1,000	<del>[\$10.00]</del> <u>\$15.00</u>
\$1,001 - \$2,000	<del>[\$20.00]</del> <u>\$25.00</u>
\$2,001 - \$3,000	<del>[\$30.00]</del> <u>\$35.00</u>
\$3,001 - \$4,000	<del>[\$40.00]</del> <u>\$45.00</u>
\$4,001 - \$5,000	<del>[\$50.00]</del> <u>\$55.00</u>
\$5,001 - \$6,000	<del>[\$60.00]</del> <u>\$65.00</u>
\$6,001 - \$7,000	<del>[\$70.00]</del> <u>\$75.00</u>
\$7,001 - \$8,000	<del>[\$80.00]</del> <u>\$85.00</u>
\$8,001 - \$9,000	<del>[\$90.00]</del> <u>\$95.00</u>
\$9,001 and above	<del>[\$100.00]</del> <u>\$105.00</u>

The assessor in any county of the first classification without a charter form of government with a population of one hundred thousand or more inhabitants which contains all or part of a city with a population of three hundred fifty thousand or more inhabitants shall omit assessing the penalty in any case where he or she is satisfied the neglect is unavoidable and not willful or falls into one of the following categories. The assessor in all other political subdivisions shall omit assessing the penalty in any case where he or she is satisfied the neglect falls into at least one of the following categories:

- (1) The taxpayer is in military service and is outside the state;
- (2) The taxpayer filed timely, but in the wrong county;
- (3) There was a loss of records due to fire or flood;
- (4) The taxpayer can show the list was mailed timely as evidenced by the date of postmark;
- (5) The assessor determines that no form for listing personal property was mailed to the taxpayer for that tax year; or
- (6) The neglect occurred as a direct result of the actions or inactions of the county or its employees or contractors.

2. Between March first and April first, the assessor shall send to each taxpayer who was sent an assessment list for the current tax year, and said list was not returned to the assessor, a second notice that statutes require the assessment list be returned immediately. In the event the taxpayer returns the assessment list to the assessor before May first, the penalty described in subsection 1 of this section shall not apply. If said assessment list is not returned before May first by the taxpayer, the penalty shall apply.

3. It shall be the duty of the county commission and assessor to place on the assessment

rolls for the year all personal property discovered in the calendar year which was taxable on January first of that year.

4. By December thirty-first of any year in which the assessor waives the penalty in more than forty percent of the instances when the penalty could have been assessed, the assessor shall transmit to the county employees' retirement fund an electronic or paper copy of the log maintained under subsection 3 of section 50.1020 for the current calendar year and the previous calendar year. The assessor shall also report to the county employees' retirement fund the dollar amount associated with any penalty waiver granted by the assessor. The county employees' retirement fund shall provide an analysis of the expected revenue from assessed penalties compared to the actual revenue from assessed penalties to the joint committee on public employee retirement.

137.345. 1. If any person, corporation, partnership or association neglects or refuses to deliver an itemized statement or list of all the taxable tangible personal property signed and certified by the taxpayer, as required by section 137.340, by the first day of March, ~~[they]~~ the taxpayer shall be assessed a penalty added to the tax bill, based on the assessed value of the property that was not reported, as follows:

Assessed Valuation	Penalty
0 - \$1,000	<del>[\$10.00]</del> <u>\$15.00</u>
\$1,001 - \$2,000	<del>[\$20.00]</del> <u>\$25.00</u>
\$2,001 - \$3,000	<del>[\$30.00]</del> <u>\$35.00</u>
\$3,001 - \$4,000	<del>[\$40.00]</del> <u>\$45.00</u>
\$4,001 - \$5,000	<del>[\$50.00]</del> <u>\$55.00</u>
\$5,001 - \$6,000	<del>[\$60.00]</del> <u>\$65.00</u>
\$6,001 - \$7,000	<del>[\$70.00]</del> <u>\$75.00</u>
\$7,001 - \$8,000	<del>[\$80.00]</del> <u>\$85.00</u>
\$8,001 - \$9,000	<del>[\$90.00]</del> <u>\$95.00</u>
\$9,001 and above	<del>[\$100.00]</del> <u>\$105.00</u>

The assessor in any county of the first classification without a charter form of government with a population of one hundred thousand or more inhabitants which contains all or part of a city with a population of three hundred fifty thousand or more inhabitants shall omit assessing the penalty in any case where he or she is satisfied the neglect is unavoidable and not willful or falls into one of the following categories. The assessor in all other political subdivisions shall omit assessing the penalty in any case where he or she is satisfied the neglect falls into at least one of the following categories:

- (1) The taxpayer is in military service and is outside the state;
- (2) The taxpayer filed timely, but in the wrong county;
- (3) There was a loss of records due to fire, theft, fraud or flood;
- (4) The taxpayer can show the list was mailed timely as evidenced by the date of postmark;
- ~~[or]~~
- (5) The assessor determines that no form for listing personal property was mailed to the taxpayer for that tax year; or
- (6) The neglect occurred as a direct result of the actions or inactions of the county or its employees or contractors.

2. It shall be the duty of the county commission and assessor to place on the assessment rolls for the year all property discovered in the calendar year which was taxable on January first of that year.

3. Between March first and April first, the assessor shall send to each taxpayer who was sent an assessment list for the current tax year, and said list was not returned to the assessor, a second

1 notice that statutes require that the assessment list be returned immediately. In the event the  
 2 taxpayer returns the assessment list to the assessor before May first, the penalty described in  
 3 subsection 1 of this section shall not apply. If said assessment list is not returned before May first  
 4 by the taxpayer, the penalty shall apply.

5 4. The assessor, in the absence of the owner failing to deliver a required list of property is  
 6 not required to furnish to the owner a duplicate of the assessment as made.

7 5. In every instance where a taxpayer has appealed to the board of equalization or the state  
 8 tax commission the assessment of the taxpayer's property, real or personal, and that appeal has been  
 9 successful, then in the next following and all subsequent years the basis upon which the assessor  
 10 must base future assessments of the subject property shall be the basis established by the successful  
 11 appeal and any increases must be established from that basis.

12 140.100. 1. Each tract of land in the back tax book, in addition to the amount of tax  
 13 delinquent, shall be charged with a penalty of eighteen percent of each year's delinquency except  
 14 that the penalty on lands redeemed prior to sale shall not exceed two percent per month or fractional  
 15 part thereof.

16 2. For making and recording the delinquent land lists, the collector and the clerk shall  
 17 receive ten cents per tract or lot and the clerk shall receive five cents per tract or lot for comparing  
 18 and authenticating such list.

19 3. In all counties except counties having a charter form of government before January 1,  
 20 2008, and any city not within a county, in addition to the amount collected in subsection 2 of this  
 21 section, for making and recording the delinquent land lists, the collector and the clerk shall each  
 22 receive five dollars per tract or lot. The ten dollars shall be paid into the county employees'  
 23 retirement fund established pursuant to section 50.1010."; and  
 24

25 Further amend said bill, Page 4, Section 473.747, Line 4, by inserting after all of said line the  
 26 following:

27 "Section B. Sections 50.1190, 52.290, 137.280, 137.345, and 140.100 of section A of this  
 28 act shall become effective January 1, 2018."; and  
 29

30 Further amend said bill by amending the title, enacting clause, and intersectional references  
 31 accordingly.  
 32