

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 309,
2 Page 1, Section A, Line 4, by inserting after all of said line the following:

3
4 "52.290. 1. In all counties except counties having a charter form of government before
5 January 1, 2008, and any city not within a county, the collector shall collect on behalf of the county
6 a fee for the collection of delinquent and back taxes of ~~[seven]~~ nine percent on all sums collected to
7 be added to the face of the tax bill and collected from the party paying the tax. ~~[Two-sevenths]~~ Of
8 the nine percent of the fees collected pursuant to the provisions of this section two-ninths shall be
9 paid into the county general fund, two-~~[sevenths]~~ ninths of the fees collected pursuant to the
10 provisions of this section shall be paid into the tax maintenance fund of the county as required by
11 section 52.312, and ~~[three-sevenths]~~ five-ninths of the fees collected pursuant to the provisions of
12 this section shall be paid into the county employees' retirement fund created by sections 50.1000 to
13 50.1200. Notwithstanding provisions of law to the contrary, an authorization for collection of a fee
14 for the collection of delinquent and back taxes in a county's charter, at a rate different than the rate
15 allowed by law, shall control.

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

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

31
32 Further amend said bill, Page 8, Section 56.840, Line 25, by inserting after all of said line the
33 following;

34
35 "137.280. 1. Taxpayers' personal property lists, except those of merchants and
36 manufacturers, and except those of railroads, public utilities, pipeline companies or any other person

Action Taken _____ Date _____

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	[\$10.00] <u>\$15.00</u>
\$1,001 - \$2,000	[\$20.00] <u>\$25.00</u>
\$2,001 - \$3,000	[\$30.00] <u>\$35.00</u>
\$3,001 - \$4,000	[\$40.00] <u>\$45.00</u>
\$4,001 - \$5,000	[\$50.00] <u>\$55.00</u>
\$5,001 - \$6,000	[\$60.00] <u>\$65.00</u>
\$6,001 - \$7,000	[\$70.00] <u>\$75.00</u>
\$7,001 - \$8,000	[\$80.00] <u>\$85.00</u>
\$8,001 - \$9,000	[\$90.00] <u>\$95.00</u>
\$9,001 and above	[\$100.00] <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;
 - ~~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. 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. If annual waivers exceed forty percent then by February first of each year, 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 prior calendar year.

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	[\$10.00] <u>\$15.00</u>
\$1,001 -	\$2,000	[\$20.00] <u>\$25.00</u>
\$2,001 -	\$3,000	[\$30.00] <u>\$35.00</u>
\$3,001 -	\$4,000	[\$40.00] <u>\$45.00</u>
\$4,001 -	\$5,000	[\$50.00] <u>\$55.00</u>
\$5,001 -	\$6,000	[\$60.00] <u>\$65.00</u>
\$6,001 -	\$7,000	[\$70.00] <u>\$75.00</u>
\$7,001 -	\$8,000	[\$80.00] <u>\$85.00</u>
\$8,001 -	\$9,000	[\$90.00] <u>\$95.00</u>
\$9,001 and above		[\$100.00] <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 notice that statutes require that 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.

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

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

1 appeal and any increases must be established from that basis.

2 140.100. 1. Each tract of land in the back tax book, in addition to the amount of tax
3 delinquent, shall be charged with a penalty of eighteen percent of each year's delinquency except
4 that the penalty on lands redeemed prior to sale shall not exceed two percent per month or fractional
5 part thereof.

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

9 3. In all counties except counties having a charter form of government before January 1,
10 2008, and any city not within a county, in addition to the amount collected in subsection 2 of this
11 section, for making and recording the delinquent land lists, the collector and the clerk shall each
12 receive five dollars per tract or lot. The ten dollars shall be paid into the county employees'
13 retirement fund established pursuant to section 50.1010."; and

14
15 Further amend said bill, Page 21, Section 488.2206, Line 26, by inserting after all of said line the
16 following:

17 "Section B. Sections 52.290, 137.280, 137.345, and 140.100 of section A of this act shall
18 become effective January 1, 2018."; and

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