

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 174,
2 Page 8, Section 137.115, Line 194, by inserting after all of said section and line the following:

3
4 "137.181. If the assessment of real property for residential use increases more than ten
5 percent in value on an annual basis and the assessment is appealed by the owner to the county board
6 of equalization, the county commission, or a court of this state, the assessment shall be presumed
7 erroneous and subject to modification by the county board of equalization, the county commission,
8 or the court. However, the assessor, or other party to the adjudication or appeal on behalf of the
9 assessor, may overcome the presumption by providing clear and convincing evidence that the
10 assessed valuation was proper."; and

11
12 Further amend said bill by amending the title, enacting clause, and intersectional references
13 accordingly.

Action Taken _____ Date _____