

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for
2 Senate Bill No. 594, Page 37, Section 105.145, Line 148, by inserting after all of said section and
3 line the following:
4

5 "137.084. 1. Notwithstanding the provisions of sections 137.075 and 137.080 to the
6 contrary, a building or other structure that is used as commercial property, newly constructed and
7 occupied on any parcel of real property, shall be assessed and taxed on such assessed valuation as of
8 the first day of the month following the date of occupancy for the proportionate part of the
9 remaining year at the tax rates established for that year, in all taxing jurisdictions located in the
10 county adopting this section as provided in subsection 8 of this section. Newly constructed
11 commercial property that has never been occupied shall not be assessed as improved real property
12 until such occupancy or January first of the year following the year in which construction of the
13 improvements is completed. The provisions of this subsection shall apply in any county in which
14 the governing body has previously adopted or hereafter adopts the provisions of this subsection. For
15 purposes of this section, the term "county" shall include any county and any city not within a county.

16 2. The assessor may consider a property commercially occupied upon personal verification
17 or if any two of the following conditions have been met:

18 (1) An occupancy permit has been issued for the property;

19 (2) A deed transferring ownership from one party to another has been filed with the recorder
20 of deeds' office subsequent to the date of the first permanent utility service;

21 (3) A utility company providing service in the county has verified a transfer of service for
22 property from one party to another;

23 (4) The person or persons occupying the newly constructed property have registered a
24 change of address with any local, state, or federal governmental office or agency.

25 3. In implementing the provisions of this section, the assessor may use occupancy permits,
26 building permits, warranty deeds, utility connection documents including telephone connections, or
27 other official documents as may be necessary to discover the existence of newly constructed
28 properties. No utility company shall refuse to provide verification monthly to the assessor of a
29 utility connection to a newly occupied commercial property.

30 4. In the event that the assessment under subsections 1 and 2 of this section is not completed
31 until after the deadline for filing appeals in a given tax year, the owner of the newly constructed
32 property who is aggrieved by the assessment of the property may appeal this assessment the
33 following year to the county board of equalization in accordance with chapter 138 and may pay any
34 taxes under protest in accordance with section 139.031; provided, however, that such payment under
35 protest shall not be required as a condition of appealing to the county board of equalization. The
36 collector shall impound such protested taxes and shall not disburse such taxes until resolution of the

Action Taken _____ Date _____

1 appeal.

2 5. The increase in assessed valuation resulting from the implementation of the provisions of
3 this section shall be considered new construction and improvements under the provisions of this
4 chapter.

5 6. In counties that adopt the provisions of subsections 1 to 7 of this section, an amount not
6 to exceed ten percent of all ad valorem property tax collections on newly constructed and occupied
7 commercial property allocable to each taxing authority within counties of the first classification
8 having a population of nine hundred thousand or more, one-tenth of one percent of all ad valorem
9 property tax collections allocable to each taxing authority within all other counties of the first
10 classification and one-fifth of one percent of all ad valorem property tax collections allocable to
11 each taxing authority within counties of the second, third and fourth classifications and any county
12 of the first classification having a population of at least eighty-two thousand inhabitants, but less
13 than eighty-two thousand one hundred inhabitants, in addition to the amount prescribed by section
14 137.720 shall be deposited into the assessment fund of the county for collection costs.

15 7. For purposes of calculating the tax due on such newly constructed commercial property,
16 the assessor or the board of equalization shall place the full amount of the assessed valuation on the
17 tax book upon the first day of the month following occupancy. Such assessed valuation shall be
18 taxed for each month of the year following such date at its new assessed valuation, and for each
19 month of the year preceding such date at its previous valuation. The percentage derived from
20 dividing the number of months at which the property is taxed at its new valuation by twelve shall be
21 applied to the total assessed valuation of the new construction and improvements, and such
22 percentage shall be included in the next year's base for the purposes of calculating the next year's tax
23 levy rollback. The untaxed percentage shall be considered as new construction and improvements
24 in the following year and shall be exempt from the rollback provisions.

25 8. The provisions of subsections 1 to 7 of this section shall be effective in any county in
26 which the governing body of such county elects to adopt a proposal to implement such provisions.
27 Such subsections shall become effective in such county on January first of the year following the
28 election.

29 9. In any county that adopts the provisions of subsections 1 to 7 of this section prior to June
30 first in any year under subsection 8 of this section, the assessor of such county shall, upon
31 application of the property owner, remove on a pro rata basis from the tax book for the current year
32 any commercial real property improvements destroyed by a natural disaster if such property is
33 unoccupied and uninhabitable due to such destruction. On or after the first day of July, the board of
34 equalization shall perform such duties. Any person claiming such destroyed property shall provide
35 a list of such destroyed property to the county assessor. The assessor shall have available a supply
36 of appropriate forms on which the claim shall be made. The assessor may verify all such destroyed
37 property listed to ensure that the person made a correct statement. Any person who completes such
38 a list and, with intent to defraud, includes property on the list that was not destroyed by a natural
39 disaster shall, in addition to any other penalties provided by law, be assessed double the value of any
40 property fraudulently listed. The list shall be filed by the assessor, after he or she has provided a
41 copy of the list to the county collector and the board of equalization, in the office of the county clerk
42 who, after entering the filing thereof, shall preserve and safely keep them. If the assessor,
43 subsequent to such destruction, considers such property occupied as provided in subsection 2 of this
44 section, the assessor shall consider such property new construction and improvements and shall
45 assess such property accordingly as provided in subsection 1 of this section. For the purposes of this
46 section, the term "natural disaster" means any disaster due to natural causes such as tornado, fire,
47 flood, or earthquake.

48 10. Any political subdivision may recover the loss of revenue caused by subsection 9 of this
49 section by adjusting the rate of taxation, to the extent previously authorized by the voters of such

1 political subdivision, for the tax year immediately following the year of such destruction in an
2 amount not to exceed the loss of revenue caused by this section."; and
3

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