

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for Senate Bill
2 No. 594, Pages 37-42, Section 137.115, Lines 1-204, by deleting all of said section and lines and inserting in
3 lieu thereof the following:
4

5 "137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's deputies in
6 all counties of this state including the City of St. Louis shall annually make a list of all real and tangible
7 personal property taxable in the assessor's city, county, town or district. Except as otherwise provided in
8 subsection 3 of this section and section 137.078, the assessor shall annually assess all personal property at
9 thirty-three and one-third percent of its true value in money as of January first of each calendar year. The
10 assessor shall annually assess all real property, including any new construction and improvements to real
11 property, and possessory interests in real property at the percent of its true value in money set in subsection 5
12 of this section. The true value in money of any possessory interest in real property in subclass (3), where
13 such real property is on or lies within the ultimate airport boundary as shown by a federal airport layout plan,
14 as defined by 14 CFR 151.5, of a commercial airport having a FAR Part 139 certification and owned by a
15 political subdivision, shall be the otherwise applicable true value in money of any such possessory interest in
16 real property, less the total dollar amount of costs paid by a party, other than the political subdivision, towards
17 any new construction or improvements on such real property completed after January 1, 2008, and which are
18 included in the above-mentioned possessory interest, regardless of the year in which such costs were incurred
19 or whether such costs were considered in any prior year. The assessor shall annually assess all real property
20 in the following manner: new assessed values shall be determined as of January first of each odd-numbered
21 year and shall be entered in the assessor's books; those same assessed values shall apply in the following
22 even-numbered year, except for new construction and property improvements which shall be valued as
23 though they had been completed as of January first of the preceding odd-numbered year. The assessor may
24 call at the office, place of doing business, or residence of each person required by this chapter to list property,
25 and require the person to make a correct statement of all taxable tangible personal property owned by the
26 person or under his or her care, charge or management, taxable in the county. On or before January first of
27 each even-numbered year, the assessor shall prepare and submit a two-year assessment maintenance plan to
28 the county governing body and the state tax commission for their respective approval or modification. The
29 county governing body shall approve and forward such plan or its alternative to the plan to the state tax
30 commission by February first. If the county governing body fails to forward the plan or its alternative to the
31 plan to the state tax commission by February first, the assessor's plan shall be considered approved by the
32 county governing body. If the state tax commission fails to approve a plan and if the state tax commission
33 and the assessor and the governing body of the county involved are unable to resolve the differences, in order
34 to receive state cost-share funds outlined in section 137.750, the county or the assessor shall petition the
35 administrative hearing commission, by May first, to decide all matters in dispute regarding the assessment
36 maintenance plan. Upon agreement of the parties, the matter may be stayed while the parties proceed with
37 mediation or arbitration upon terms agreed to by the parties. The final decision of the administrative hearing
38 commission shall be subject to judicial review in the circuit court of the county involved. In the event a
39 valuation of subclass (1) real property within any county with a charter form of government, or within a city
40 not within a county, is made by a computer, computer-assisted method or a computer program, the burden of

Action Taken _____ Date _____

proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall be on the assessor at any hearing or appeal. In any such county, unless the assessor proves otherwise, there shall be a presumption that the assessment was made by a computer, computer-assisted method or a computer program. Such evidence shall include, but shall not be limited to, the following:

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

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

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

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

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

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

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

(2) Livestock, twelve percent;

(3) Farm machinery, twelve percent;

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

(5) Poultry, twelve percent; and

(6) Tools and equipment used for pollution control and tools and equipment used in retooling for 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 (5) 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. (1) 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:

(a) For real property in subclass (1), nineteen percent;

(b) For real property in subclass (2), twelve percent; and

(c) For real property in subclass (3), thirty-two percent.

(2) A taxpayer may apply to the county assessor, or, if not located within a county, then the assessor of such city, for the reclassification of such taxpayer's real property if the use or purpose of such real property is changed after such property is assessed under the provisions of this chapter. If the assessor determines that such property shall be reclassified, he or she shall determine the assessment under this subsection based on the percentage of the tax year that such property was classified in each subclassification.

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

1 or on real estate not owned by the manufactured home owner shall be considered personal property. For
 2 purposes of this section, a manufactured home located on real estate owned by the manufactured home owner
 3 may be considered real property.

4 7. Each manufactured home assessed shall be considered a parcel for the purpose of reimbursement
 5 pursuant to section 137.750, unless the manufactured home is real estate as defined in subsection 7 of section
 6 442.015 and assessed as a realty improvement to the existing real estate parcel.

7 8. Any amount of tax due and owing based on the assessment of a manufactured home shall be
 8 included on the personal property tax statement of the manufactured home owner unless the manufactured
 9 home is real estate as defined in subsection 7 of section 442.015, in which case the amount of tax due and
 10 owing on the assessment of the manufactured home as a realty improvement to the existing real estate parcel
 11 shall be included on the real property tax statement of the real estate owner.

12 9. The assessor of each county and each city not within a county shall use the trade-in value
 13 published in the October issue of the National Automobile Dealers' Association Official Used Car Guide, or
 14 its successor publication, as the recommended guide of information for determining the true value of motor
 15 vehicles described in such publication. The assessor shall not use a value that is greater than the average
 16 trade-in value in determining the true value of the motor vehicle without performing a physical inspection of
 17 the motor vehicle. For vehicles two years old or newer from a vehicle's model year, the assessor may use a
 18 value other than average without performing a physical inspection of the motor vehicle. In the absence of a
 19 listing for a particular motor vehicle in such publication, the assessor shall use such information or
 20 publications which in the assessor's judgment will fairly estimate the true value in money of the motor
 21 vehicle.

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

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

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

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

39 ~~14.]~~ A county or city collector may accept credit cards as proper form of payment of outstanding
 40 property tax or license due. No county or city collector may charge surcharge for payment by credit card
 41 which exceeds the fee or surcharge charged by the credit card bank, processor, or issuer for its service. A
 42 county or city collector may accept payment by electronic transfers of funds in payment of any tax or license
 43 and charge the person making such payment a fee equal to the fee charged the county by the bank, processor,
 44 or issuer of such electronic payment.

45 ~~[15]~~ 14. Any county or city not within a county in this state may, by an affirmative vote of the
 46 governing body of such county, opt out of the provisions of this section and sections 137.073, 138.060, and
 47 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and
 48 section 137.073 as modified by house committee substitute for senate substitute for senate committee
 49 substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year of
 50 the general reassessment, prior to January first of any year. No county or city not within a county shall
 51 exercise this opt-out provision after implementing the provisions of this section and sections 137.073,
 52 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular
 53 session and section 137.073 as modified by house committee substitute for senate substitute for senate

committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, in a year of general reassessment. For the purposes of applying the provisions of this subsection, a political subdivision contained within two or more counties where at least one of such counties has opted out and at least one of such counties has not opted out shall calculate a single tax rate as in effect prior to the enactment of house bill no. 1150 of the ninety-first general assembly, second regular session. A governing body of a city not within a county or a county that has opted out under the provisions of this subsection may choose to implement the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year of general reassessment, by an affirmative vote of the governing body prior to December thirty-first of any year.

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

[47] 16. Any portion of real property that is available as reserve for strip, surface, or coal mining for minerals for purposes of excavation for future use or sale to others that has not been bonded and permitted under chapter 444 shall be assessed based upon how the real property is currently being used. Any information provided to a county assessor, state tax commission, state agency, or political subdivision responsible for the administration of tax policies shall, in the performance of its duties, make available all books, records, and information requested, except such books, records, and information as are by law declared confidential in nature, including individually identifiable information regarding a specific taxpayer or taxpayer's mine property. For purposes of this subsection, "mine property" shall mean all real property that is in use or readily available as a reserve for strip, surface, or coal mining for minerals for purposes of excavation for current or future use or sale to others that has been bonded and permitted under chapter 444."; and

Further amend said bill, Page 43, Section 138.060, Lines 1-25, by deleting all of said section and lines and inserting in lieu thereof the following:

"138.060. 1. The county board of equalization shall, in a summary way, determine all appeals from the valuation of property made by the assessor, and shall correct and adjust the assessment accordingly. There shall be no presumption that the assessor's valuation is correct. In any county with a charter form of government with a population greater than two hundred eighty thousand inhabitants but less than two hundred eighty-five thousand inhabitants, ~~and~~ in any county with a charter form of government with greater than one million inhabitants, ~~and~~ in any city not within a county, and in any other county for any property whose assessed valuation increased at least fifteen percent from the previous assessment unless the increase is due to new construction or improvement, the assessor shall have the burden to prove that the assessor's valuation does not exceed the true market value of the subject property. In such county or city, in the event a physical inspection of the subject property is required by subsection 10 of section 137.115, the assessor shall have the burden to establish the manner in which the physical inspection was performed and shall have the burden to prove that the physical inspection was performed in accordance with section 137.115. In such county or city, in the event the assessor fails to provide sufficient evidence to establish that the physical inspection was performed in accordance with section 137.115, the property owner shall prevail on the appeal as a matter of law. At any hearing before the state tax commission or a court of competent jurisdiction of an appeal of assessment from a first class charter county or a city not within a county, the assessor shall not advocate nor present evidence advocating a valuation higher than that value finally determined by the assessor or the value determined by the board of equalization, whichever is higher, for that assessment period.

2. The county clerk shall keep an accurate record of the proceedings and orders of the board, and the assessor shall correct all erroneous assessments, and the clerk shall adjust the tax book according to the orders of such board and the orders of the state tax commission, except that in adding or deducting such

1 percent to each tract or parcel of real estate as required by such board or state tax commission, he shall add or
2 deduct in each case any fractional sum of less than fifty cents, so that the value of any separate tract shall
3 contain no fractions of a dollar.

4 138.090. 1. Except as provided in subsection 2 of this section, the county board of equalization in
5 first class counties shall meet on the ~~[first]~~ third Monday in July of each year.

6 2. Upon a finding by the board that it is necessary in order to fairly hear all cases arising from a
7 general reassessment, the board may begin meeting after July first in any applicable year to timely consider
8 any appeal or complaint resulting from an evaluation made during a general reassessment of all taxable real
9 property and possessory interests in the county. There shall be no presumption that the assessor's valuation is
10 correct."; and

11
12 Further amend said bill, Page 93, Section C, Lines 1-4, by deleting all of said section and lines; and

13
14 Further amend said bill and page, by reordering subsequent sections accordingly; and

15
16 Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.