

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 908,
2 Pages 32-38, Section 137.115, Lines 1-210, by deleting all of said section and lines from the bill and
3 inserting in lieu thereof the following:
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5 "137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's
6 deputies in all counties of this state including the City of St. Louis shall annually make a list of all
7 real and tangible personal property taxable in the assessor's city, county, town or district. Except as
8 otherwise provided in subsection 3 of this section and section 137.078, the assessor shall annually
9 assess all personal property at thirty-three and one-third percent of its true value in money as of
10 January first of each calendar year. The assessor shall annually assess all real property, including
11 any new construction and improvements to real property, and possessory interests in real property at
12 the percent of its true value in money set in subsection 5 of this section. The true value in money of
13 any possessory interest in real property in subclass (3), where such real property is on or lies within
14 the ultimate airport boundary as shown by a federal airport layout plan, as defined by 14 CFR 151.5,
15 of a commercial airport having a FAR Part 139 certification and owned by a political subdivision,
16 shall be the otherwise applicable true value in money of any such possessory interest in real
17 property, less the total dollar amount of costs paid by a party, other than the political subdivision,
18 towards any new construction or improvements on such real property completed after January 1,
19 2008, and which are included in the above-mentioned possessory interest, regardless of the year in
20 which such costs were incurred or whether such costs were considered in any prior year. The
21 assessor shall annually assess all real property in the following manner: new assessed values shall be
22 determined as of January first of each odd-numbered year and shall be entered in the assessor's
23 books; those same assessed values shall apply in the following even-numbered year, except for new
24 construction and property improvements which shall be valued as though they had been completed
25 as of January first of the preceding odd-numbered year. The assessor may call at the office, place of
26 doing business, or residence of each person required by this chapter to list property, and require the
27 person to make a correct statement of all taxable tangible personal property owned by the person or
28 under his or her care, charge or management, taxable in the county. On or before January first of
29 each even-numbered year, the assessor shall prepare and submit a two-year assessment maintenance
30 plan to the county governing body and the state tax commission for their respective approval or

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1 modification. The county governing body shall approve and forward such plan or its alternative to
2 the plan to the state tax commission by February first. If the county governing body fails to forward
3 the plan or its alternative to the plan to the state tax commission by February first, the assessor's plan
4 shall be considered approved by the county governing body. If the state tax commission fails to
5 approve a plan and if the state tax commission and the assessor and the governing body of the
6 county involved are unable to resolve the differences, in order to receive state cost-share funds
7 outlined in section 137.750, the county or the assessor shall petition the administrative hearing
8 commission, by May first, to decide all matters in dispute regarding the assessment maintenance
9 plan. Upon agreement of the parties, the matter may be stayed while the parties proceed with
10 mediation or arbitration upon terms agreed to by the parties. The final decision of the administrative
11 hearing commission shall be subject to judicial review in the circuit court of the county involved. In
12 the event a valuation of subclass (1) real property within any county with a charter form of
13 government, or within a city not within a county, is made by a computer, computer-assisted method
14 or a computer program, the burden of proof, supported by clear, convincing and cogent evidence to
15 sustain such valuation, shall be on the assessor at any hearing or appeal. In any such county, unless
16 the assessor proves otherwise, there shall be a presumption that the assessment was made by a
17 computer, computer-assisted method or a computer program. Such evidence shall include, but shall
18 not be limited to, the following:

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

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

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

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

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

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

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

36 (2) Livestock, twelve percent;

37 (3) Farm machinery, twelve percent;

38 (4) Motor vehicles which are eligible for registration as and are registered as historic motor
39 vehicles pursuant to section 301.131 and aircraft which are at least twenty-five years old and which

1 are used solely for noncommercial purposes and are operated less than two hundred hours per year
2 or aircraft that are home built from a kit, five percent;

3 (5) Poultry, twelve percent; and

4 (6) Tools and equipment used for pollution control and tools and equipment used in
5 retooling for the purpose of introducing new product lines or used for making improvements to
6 existing products by any company which is located in a state enterprise zone and which is identified
7 by any standard industrial classification number cited in subdivision (7) of section 135.200, twenty-
8 five percent.

9 4. The person listing the property shall enter a true and correct statement of the property, in
10 a printed blank prepared for that purpose. The statement, after being filled out, shall be signed and
11 either affirmed or sworn to as provided in section 137.155. The list shall then be delivered to the
12 assessor.

13 5. (1) All subclasses of real property, as such subclasses are established in Section 4(b) of
14 Article X of the Missouri Constitution and defined in section 137.016, shall be assessed at the
15 following percentages of true value:

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

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

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

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

25 6. Manufactured homes, as defined in section 700.010, which are actually used as dwelling
26 units shall be assessed at the same percentage of true value as residential real property for the
27 purpose of taxation. The percentage of assessment of true value for such manufactured homes shall
28 be the same as for residential real property. If the county collector cannot identify or find the
29 manufactured home when attempting to attach the manufactured home for payment of taxes owed
30 by the manufactured home owner, the county collector may request the county commission to have
31 the manufactured home removed from the tax books, and such request shall be granted within thirty
32 days after the request is made; however, the removal from the tax books does not remove the tax
33 lien on the manufactured home if it is later identified or found. For purposes of this section, a
34 manufactured home located in a manufactured home rental park, rental community or on real estate
35 not owned by the manufactured home owner shall be considered personal property. For purposes of
36 this section, a manufactured home located on real estate owned by the manufactured home owner
37 may be considered real property.

38 7. Each manufactured home assessed shall be considered a parcel for the purpose of
39 reimbursement pursuant to section 137.750, unless the manufactured home is deemed to be real

1 estate as defined in subsection 7 of section 442.015 and assessed as a realty improvement to the
2 existing real estate parcel.

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

9 9. The assessor of each county and each city not within a county shall use the trade-in value
10 published in the current or two previous years October issue of the National Automobile Dealers'
11 Association Official Used Car Guide, or its successor publication, as the recommended guide of
12 information for determining the true value of motor vehicles described in such publication. The
13 assessor may assign any value that the assessor deems to be the true value, provided that such value
14 is not greater than the current October issue of the National Automobile Dealers' Association
15 Official Used Car Guide, or its successor publication, and such value is not less than the lowest
16 value in the current or two previous years of such publication. The assessor shall not use a value
17 that is greater than the average trade-in value in determining the true value of the motor vehicle
18 without performing a physical inspection of the motor vehicle. For vehicles two years old or newer
19 from a vehicle's model year, the assessor may use a value other than average without performing a
20 physical inspection of the motor vehicle. For the purposes of this section, in the absence of a listing
21 for a particular motor vehicle, recreational vehicle, or agricultural equipment in such publication,
22 excluding tangible personal property as described in section 137.122, section 137.123, chapter 151,
23 chapter 153, and chapter 155, the assessor [shall] may use such information or publications which in
24 the assessor's judgment will fairly estimate the true value in money of the motor vehicle,
25 recreational vehicle, or agricultural equipment in the current year or two previous years. If an
26 assessor used a publication other than the current October issue of the National Automobile Dealers'
27 Association Official Used Car Guide, or its successor publication, the assessor may assign any value
28 that the assessor deems to be the true value, provided that such value is not greater than the current
29 publication's value, and such value is not less than the lowest value in the current or two previous
30 years of such publication.

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

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

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

8 13. A county or city collector may accept credit cards as proper form of payment of
9 outstanding property tax or license due. No county or city collector may charge surcharge for
10 payment by credit card which exceeds the fee or surcharge charged by the credit card bank,
11 processor, or issuer for its service. A county or city collector may accept payment by electronic
12 transfers of funds in payment of any tax or license and charge the person making such payment a fee
13 equal to the fee charged the county by the bank, processor, or issuer of such electronic payment.

14 14. Any county or city not within a county in this state may, by an affirmative vote of the
15 governing body of such county, opt out of the provisions of this section and sections 137.073,
16 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second
17 regular session and section 137.073 as modified by house committee substitute for senate substitute
18 for senate committee substitute for senate bill no. 960, ninety-second general assembly, second
19 regular session, for the next year of the general reassessment, prior to January first of any year. No
20 county or city not within a county shall exercise this opt-out provision after implementing the
21 provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no.
22 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by
23 house committee substitute for senate substitute for senate committee substitute for senate bill no.
24 960, ninety-second general assembly, second regular session, in a year of general reassessment. For
25 the purposes of applying the provisions of this subsection, a political subdivision contained within
26 two or more counties where at least one of such counties has opted out and at least one of such
27 counties has not opted out shall calculate a single tax rate as in effect prior to the enactment of house
28 bill no. 1150 of the ninety-first general assembly, second regular session. A governing body of a
29 city not within a county or a county that has opted out under the provisions of this subsection may
30 choose to implement the provisions of this section and sections 137.073, 138.060, and 138.100 as
31 enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, and
32 section 137.073 as modified by house committee substitute for senate substitute for senate
33 committee substitute for senate bill no. 960, ninety-second general assembly, second regular session,
34 for the next year of general reassessment, by an affirmative vote of the governing body prior to
35 December thirty-first of any year.

36 15. The governing body of any city of the third classification with more than twenty-six
37 thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants located in any
38 county that has exercised its authority to opt out under subsection 14 of this section may levy
39 separate and differing tax rates for real and personal property only if such city bills and collects its

1 own property taxes or satisfies the entire cost of the billing and collection of such separate and
2 differing tax rates. Such separate and differing rates shall not exceed such city's tax rate ceiling.

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

14 17. The true value of a taxpayer's personal property assessed under subsection 9 of this
15 section shall not increase more than the consumer price index established in subsection 4 of section
16 137.073. The provisions of this subsection shall become effective January 1, 2023."; and

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