

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Bill No. 783, Page 3, Section 137.073, Line 65, by deleting the word "taxable" and  
2 inserting in lieu thereof the words "[~~taxable~~] tax"; and

3  
4 Further amend said bill and section, Page 5, Line 147, by inserting after the word "property." the  
5 following:

6  
7 "Beginning January 1, 2027, any increase in the aggregate valuation of personal property for the  
8 current year over that of the previous year shall not be counted as new construction. "; and

9  
10 Further amend said bill and section, Page 10, Line 333, by inserting after all of said section and line  
11 the following:

12  
13 "137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's  
14 deputies in all counties of this state including the City of St. Louis shall annually make a list of all  
15 real and tangible personal property taxable in the assessor's city, county, town or district. Except as  
16 otherwise provided in subsection 3 of this section and section 137.078, for all calendar years ending  
17 on or before December 31, 2025, the assessor shall annually assess all personal property at thirty-  
18 three and one-third percent of its true value in money as of January first of each calendar year.  
19 Except as otherwise provided in subsection 3 of this section and section 137.078, for all calendar  
20 years beginning on or after January 1, 2026, the assessor shall annually assess all personal property  
21 at thirty percent of its true value in money as of January first of each calendar year. The assessor  
22 shall annually assess all real property, including any new construction and improvements to real  
23 property, and possessory interests in real property at the percent of its true value in money set in  
24 subsection 5 of this section. The true value in money of any possessory interest in real property in  
25 subclass (3), where such real property is on or lies within the ultimate airport boundary as shown by  
26 a federal airport layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR  
27 Part 139 certification and owned by a political subdivision, shall be the otherwise applicable true  
28 value in money of any such possessory interest in real property, less the total dollar amount of costs  
29 paid by a party, other than the political subdivision, towards any new construction or improvements  
30 on such real property completed after January 1, 2008, and which are included in the above-  
31 mentioned possessory interest, regardless of the year in which such costs were incurred or whether  
32 such costs were considered in any prior year. The assessor shall annually assess all real property in

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1 the following manner: new assessed values shall be determined as of January first of each odd-  
2 numbered year and shall be entered in the assessor's books; those same assessed values shall apply  
3 in the following even-numbered year, except for new construction and property improvements  
4 which shall be valued as though they had been completed as of January first of the preceding odd-  
5 numbered year. The assessor may call at the office, place of doing business, or residence of each  
6 person required by this chapter to list property, and require the person to make a correct statement of  
7 all taxable tangible personal property owned by the person or under his or her care, charge or  
8 management, taxable in the county. On or before January first of each even-numbered year, the  
9 assessor shall prepare and submit a two-year assessment maintenance plan to the county governing  
10 body and the state tax commission for their respective approval or modification. The county  
11 governing body shall approve and forward such plan or its alternative to the plan to the state tax  
12 commission by February first. If the county governing body fails to forward the plan or its  
13 alternative to the plan to the state tax commission by February first, the assessor's plan shall be  
14 considered approved by the county governing body. If the state tax commission fails to approve a  
15 plan and if the state tax commission and the assessor and the governing body of the county involved  
16 are unable to resolve the differences, in order to receive state cost-share funds outlined in section  
17 137.750, the county or the assessor shall petition the administrative hearing commission, by May  
18 first, to decide all matters in dispute regarding the assessment maintenance plan. Upon agreement  
19 of the parties, the matter may be stayed while the parties proceed with mediation or arbitration upon  
20 terms agreed to by the parties. The final decision of the administrative hearing commission shall be  
21 subject to judicial review in the circuit court of the county involved. In the event a valuation of  
22 subclass (1) real property within any county with a charter form of government, or within a city not  
23 within a county, is made by a computer, computer-assisted method or a computer program, the  
24 burden of proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall  
25 be on the assessor at any hearing or appeal. In any such county, unless the assessor proves  
26 otherwise, there shall be a presumption that the assessment was made by a computer, computer-  
27 assisted method or a computer program. Such evidence shall include, but shall not be limited to, the  
28 following:

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

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

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

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

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

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

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

8           (2) Livestock, twelve percent;

9           (3) Farm machinery, twelve percent;

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

14          (5) Poultry, twelve percent; and

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

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

24          5. (1) All subclasses of real property, as such subclasses are established in Section 4(b) of  
25 Article X of the Missouri Constitution and defined in section 137.016, shall be assessed at the  
26 following percentages of true value:

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

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

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

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

36          6. Manufactured homes, as defined in section 700.010, which are actually used as dwelling  
37 units shall be assessed at the same percentage of true value as residential real property for the  
38 purpose of taxation. The percentage of assessment of true value for such manufactured homes shall  
39 be the same as for residential real property. If the county collector cannot identify or find the

1 manufactured home when attempting to attach the manufactured home for payment of taxes owed  
 2 by the manufactured home owner, the county collector may request the county commission to have  
 3 the manufactured home removed from the tax books, and such request shall be granted within thirty  
 4 days after the request is made; however, the removal from the tax books does not remove the tax  
 5 lien on the manufactured home if it is later identified or found. For purposes of this section, a  
 6 manufactured home located in a manufactured home rental park, rental community or on real estate  
 7 not owned by the manufactured home owner shall be considered personal property. For purposes of  
 8 this section, a manufactured home located on real estate owned by the manufactured home owner  
 9 may be considered real property.

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

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

20 9. The assessor of each county and each city not within a county shall use ~~[the trade-in value~~  
 21 ~~published in the October issue of]~~ a nationally recognized automotive trade publication such as the  
 22 National Automobile Dealers' Association Official Used Car Guide, [or its successor publication]  
 23 Kelley Blue Book, Edmunds, or other similar publication as the recommended guide of information  
 24 for determining the true value of motor vehicles described in such publication. The state tax  
 25 commission shall determine which publication shall be used. The assessor of each county and each  
 26 city not within a county shall use the trade-in value published in the current or any of the three  
 27 immediately previous years' October issue of the publication selected by the state tax commission.  
 28 The assessor shall not use a value that is greater than the average trade-in value in determining the  
 29 true value of the motor vehicle without performing a physical inspection of the motor vehicle. For  
 30 vehicles two years old or newer from a vehicle's model year, the assessor may use a value other than  
 31 average without performing a physical inspection of the motor vehicle. In the absence of a listing  
 32 for a particular motor vehicle in such publication, the assessor shall use such information or  
 33 publications which in the assessor's judgment will fairly estimate the true value in money of the  
 34 motor vehicle.

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

38 11. If a physical inspection is required, pursuant to subsection 10 of this section, the assessor  
 39 shall notify the property owner of that fact in writing and shall provide the owner clear written

1 notice of the owner's rights relating to the physical inspection. If a physical inspection is required,  
2 the property owner may request that an interior inspection be performed during the physical  
3 inspection. The owner shall have no less than thirty days to notify the assessor of a request for an  
4 interior physical inspection.

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

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

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

1           15. The governing body of any city of the third classification with more than twenty-six  
2 thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants located in any  
3 county that has exercised its authority to opt out under subsection 14 of this section may levy  
4 separate and differing tax rates for real and personal property only if such city bills and collects its  
5 own property taxes or satisfies the entire cost of the billing and collection of such separate and  
6 differing tax rates. Such separate and differing rates shall not exceed such city's tax rate ceiling.

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

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