

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 2178, Page 8, Section 139.010, Lines
2 25-29, by deleting all of the said lines and inserting in lieu thereof the following:

3
4 "eligible for the following options as follows:

5 (1) The assessor shall offer to settle the appeal with a new assessed value that is equal to
6 the previous years assessed valuation plus fifteen percent; or

7 (2) Continue the appeal with an agreement with a taxpayer that requires the taxpayer to
8 make a minimum payment that is greater than or equal to the tax liability assessed on the
9 residential real property in the previous year plus any additional tax liability due to
10 improvements since the previous year's valuation and to pay the remainder due, if any, after all
11 appeals and final judgment has been entered, with interest on the remaining disputed amount
12 deferred but without penalty.

13 5. If a taxpayer fails to make the initial approved partial payment of the residential real
14 property taxes owed to the county on or before the due date as determined by the agreement,
15 such county shall charge the taxpayer interest on the amount of property taxes still owed for that
16 year, which shall include the late partial payment amount and the deferred payment amount. No
17 county shall charge a taxpayer interest on any amount of property taxes the taxpayer has already
18 paid. Delinquent residential real property taxes under this subdivision shall bear interest at the
19 rate provided by section 140.100 but shall not be subject to any fees or other penalty."; and

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

Action Taken _____ Date _____