

House _____ Amendment NO. _____

Offered By

AMEND House Committee Substitute for House Bill No. 2178, Page 8, Section 138.010, Lines 25-29, by deleting all of the said lines and inserting in lieu thereof the following:

"eligible for the following options as follows:

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

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

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

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

Action Taken _____ Date _____