

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 2923**  
**103RD GENERAL ASSEMBLY**

5818H.02C

JOSEPH ENGLER, Chief Clerk

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**AN ACT**

To repeal section 137.115, RSMo, and to enact in lieu thereof two new sections relating to real property tax exemptions for improvements to a homestead.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Section 137.115, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 137.115 and 137.1081, to read as follows:

137.115. 1. **(1)** All other laws to the contrary notwithstanding, the assessor or the assessor's deputies in all counties of this state including the City of St. Louis shall annually make a list of all real and tangible personal property taxable in the assessor's city, county, town or district.

**(2)** Except as otherwise provided in subsection 3 of this section and section 137.078, the assessor shall annually assess all personal property at thirty-three and one-third percent of its true value in money as of January first of each calendar year.

**(3)** The assessor shall annually assess all real property, including any new construction and improvements to real property **that are not exempt under section 137.1081**, and possessory interests in real property at the percent of its true value in money set in subsection 5 of this section. The true value in money of any possessory interest in real property in subclass (3), where such real property is on or lies within the ultimate airport boundary as shown by a federal airport layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR Part 139 certification and owned by a political subdivision, shall be the otherwise applicable true value in money of any such possessory interest in real property, less the total dollar amount of costs paid by a party, other than the political subdivision, towards any new construction or improvements on such real property completed after January 1, 2008, and which are included in the above-mentioned possessory interest,

EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

19 regardless of the year in which such costs were incurred or whether such costs were  
20 considered in any prior year. The assessor shall annually assess all real property in the  
21 following manner: new assessed values shall be determined as of January first of each odd-  
22 numbered year and shall be entered in the assessor's books; those same assessed values shall  
23 apply in the following even-numbered year, except for new construction and property  
24 improvements which shall be valued as though they had been completed as of January first of  
25 the preceding odd-numbered year. The assessor may call at the office, place of doing  
26 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  
28 person or under his or her care, charge or management, taxable in the county.

29 **(4)** On or before January first of each even-numbered year, the assessor shall prepare  
30 and submit a two-year assessment maintenance plan to the county governing body and the  
31 state tax commission for their respective approval or modification. The county governing  
32 body shall approve and forward such plan or its alternative to the plan to the state tax  
33 commission by February first. If the county governing body fails to forward the plan or its  
34 alternative to the plan to the state tax commission by February first, the assessor's plan shall  
35 be considered approved by the county governing body. If the state tax commission fails to  
36 approve a plan and if the state tax commission and the assessor and the governing body of the  
37 county involved are unable to resolve the differences, in order to receive state cost-share  
38 funds outlined in section 137.750, the county or the assessor shall petition the administrative  
39 hearing commission, by May first, to decide all matters in dispute regarding the assessment  
40 maintenance plan. Upon agreement of the parties, the matter may be stayed while the parties  
41 proceed with mediation or arbitration upon terms agreed to by the parties. The final decision  
42 of the administrative hearing commission shall be subject to judicial review in the circuit  
43 court of the county involved.

44 **(5)** In the event a valuation of subclass (1) real property within any county with a  
45 charter form of government, or within a city not within a county, is made by a computer,  
46 computer-assisted method or a computer program, the burden of proof, supported by clear,  
47 convincing and cogent evidence to sustain such valuation, shall be on the assessor at any  
48 hearing or appeal. In any such county, unless the assessor proves otherwise, there shall be a  
49 presumption that the assessment was made by a computer, computer-assisted method or a  
50 computer program. Such evidence shall include, but shall not be limited to, the following:

51 ~~(1)~~ **(a)** The findings of the assessor based on an appraisal of the property by  
52 generally accepted appraisal techniques; and

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

56           ~~[(a)]~~ a. Such sale was closed at a date relevant to the property valuation; and

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

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

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

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

69           (2) Livestock, twelve percent;

70           (3) Farm machinery, twelve percent;

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

75           (5) Poultry, twelve percent;

76           (6) Tools and equipment used for pollution control and tools and equipment used in  
77 retooling for the purpose of introducing new product lines or used for making improvements  
78 to existing products by any company which is located in a state enterprise zone and which is  
79 identified by any standard industrial classification number cited in subdivision (7) of section  
80 135.200, twenty-five percent; and

81           (7) Solar panels, racking systems, inverters, and related solar equipment, components,  
82 materials, and supplies installed in connection with solar photovoltaic energy systems, as  
83 described in subdivision (46) of subsection 2 of section 144.030, that were constructed and  
84 producing solar energy prior to August 9, 2022, five percent.

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

89           5. (1) All subclasses of real property, as such subclasses are established in Section 4  
90 (b) of Article X of the Missouri Constitution and defined in section 137.016, shall be assessed  
91 at the following percentages of true value:

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

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

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

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

101 6. Manufactured homes, as defined in section 700.010, which are actually used as  
102 dwelling units shall be assessed at the same percentage of true value as residential real  
103 property for the purpose of taxation. The percentage of assessment of true value for such  
104 manufactured homes shall be the same as for residential real property. If the county collector  
105 cannot identify or find the manufactured home when attempting to attach the manufactured  
106 home for payment of taxes owed by the manufactured home owner, the county collector may  
107 request the county commission to have the manufactured home removed from the tax books,  
108 and such request shall be granted within thirty days after the request is made; however, the  
109 removal from the tax books does not remove the tax lien on the manufactured home if it is  
110 later identified or found. For purposes of this section, a manufactured home located in a  
111 manufactured home rental park, rental community or on real estate not owned by the  
112 manufactured home owner shall be considered personal property. For purposes of this  
113 section, a manufactured home located on real estate owned by the manufactured home owner  
114 may be considered real property.

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

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

125 9. The assessor of each county and each city not within a county shall use a nationally  
126 recognized automotive trade publication such as the National Automobile Dealers'  
127 Association Official Used Car Guide, Kelley Blue Book, Edmunds, or other similar  
128 publication as the recommended guide of information for determining the true value of motor  
129 vehicles described in such publication. The state tax commission shall select and make

130 available to all assessors which publication shall be used. The assessor of each county and  
131 each city not within a county shall use the trade-in value published in the current October  
132 issue of the publication selected by the state tax commission. The assessor shall not use a  
133 value that is greater than the average trade-in value in determining the true value of the motor  
134 vehicle without performing a physical inspection of the motor vehicle. For vehicles two years  
135 old or newer from a vehicle's model year, the assessor may use a value other than average  
136 without performing a physical inspection of the motor vehicle. In the absence of a listing for  
137 a particular motor vehicle in such publication, the assessor shall use such information or  
138 publications that, in the assessor's judgment, will fairly estimate the true value in money of  
139 the motor vehicle. For motor vehicles with a true value of less than fifty thousand dollars as  
140 of January 1, 2025, the assessor shall not assess such motor vehicle for an amount greater  
141 than such motor vehicle was assessed in the previous year, provided that such motor vehicle  
142 was properly assessed in the previous year.

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

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

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

161 13. A county or city collector may accept credit cards as proper form of payment of  
162 outstanding property tax or license due. No county or city collector may charge surcharge for  
163 payment by credit card which exceeds the fee or surcharge charged by the credit card bank,  
164 processor, or issuer for its service. A county or city collector may accept payment by  
165 electronic transfers of funds in payment of any tax or license and charge the person making

166 such payment a fee equal to the fee charged the county by the bank, processor, or issuer of  
167 such electronic payment.

168         14. Any county or city not within a county in this state may, by an affirmative vote of  
169 the governing body of such county, opt out of the provisions of this section and sections  
170 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general  
171 assembly, second regular session and section 137.073 as modified by house committee  
172 substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-  
173 second general assembly, second regular session, for the next year of the general  
174 reassessment, prior to January first of any year. No county or city not within a county  
175 shall exercise this opt-out provision after implementing the provisions of this section and  
176 sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first  
177 general assembly, second regular session and section 137.073 as modified by house  
178 committee substitute for senate substitute for senate committee substitute for senate bill no.  
179 960, ninety-second general assembly, second regular session, in a year of general  
180 reassessment. For the purposes of applying the provisions of this subsection, a political  
181 subdivision contained within two or more counties where at least one of such counties has  
182 opted out and at least one of such counties has not opted out shall calculate a single tax rate as  
183 in effect prior to the enactment of house bill no. 1150 of the ninety-first general assembly,  
184 second regular session. A governing body of a city not within a county or a county that has  
185 opted out under the provisions of this subsection may choose to implement the provisions of  
186 this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of  
187 the ninety-first general assembly, second regular session, and section 137.073 as modified by  
188 house committee substitute for senate substitute for senate committee substitute for senate bill  
189 no. 960, ninety-second general assembly, second regular session, for the next year of general  
190 reassessment, by an affirmative vote of the governing body prior to December thirty-first of  
191 any year.

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

199         16. Any portion of real property that is available as reserve for strip, surface, or coal  
200 mining for minerals for purposes of excavation for future use or sale to others that has not  
201 been bonded and permitted under chapter 444 shall be assessed based upon how the real  
202 property is currently being used. Any information provided to a county assessor, state tax

203 commission, state agency, or political subdivision responsible for the administration of tax  
204 policies shall, in the performance of its duties, make available all books, records, and  
205 information requested, except such books, records, and information as are by law declared  
206 confidential in nature, including individually identifiable information regarding a specific  
207 taxpayer or taxpayer's mine property. For purposes of this subsection, "mine property" shall  
208 mean all real property that is in use or readily available as a reserve for strip, surface, or coal  
209 mining for minerals for purposes of excavation for current or future use or sale to others that  
210 has been bonded and permitted under chapter 444.

**137.1081. 1. This section shall be known and may be cited as the "Homestead  
2 Improvement Property Tax Relief Act".**

**3 2. As used in this section, the following terms mean:**

**4 (1) "Catastrophic event", a sudden and unexpected occurrence resulting in  
5 significant damage or destruction of a dwelling including, but not limited to, fire,  
6 explosion, tornado, flood, storm, earthquake, or other natural or manmade disaster;**

**7 (2) "Completion of the improvement", the earlier of:**

**8 (a) The date a certificate of occupancy or similar authorization for occupancy is  
9 issued by the appropriate local government; or**

**10 (b) In jurisdictions where no such certificate is issued, the date on which the  
11 dwelling, as improved, is first suitable for occupancy in the judgment of the assessor;**

**12 (3) "Homestead property", real property in this state that:**

**13 (a) Is improved with not more than four dwelling units;**

**14 (b) Is used as the principal residence of at least one of the owners of record; and**

**15 (c) Contains no more than five acres of land or such greater acreage as is  
16 reasonably necessary for residential use as determined by the assessor consistent with  
17 state tax commission rules;**

**18 (4) "Improvement" or "qualifying improvement":**

**19 (a) Any reconstruction, alteration, addition, or new construction to an existing  
20 homestead property or its attached structures that:**

**21 a. Is not ordinary maintenance or repair; and**

**22 b. Exceeds seven thousand five hundred dollars in a calendar year for all such  
23 projects combined;**

**24 (b) Includes, but is not limited to, reconstruction or replacement of a dwelling  
25 damaged or destroyed by a catastrophic event, provided the requirements of subsection  
26 7 of this section are satisfied;**

**27 (c) Shall not be construed to include:**

**28 a. The construction of a new dwelling on an existing site; or**

29           **b. The replacement of an entire dwelling with a new dwelling on the same site**  
30 **unless the replacement occurs after a catastrophic event as provided in subsection 7 of**  
31 **this section;**

32           **(5) "Improvement value", the portion of the true value in money of the**  
33 **improvements on the homestead property that is attributable solely to a qualifying**  
34 **improvement and that exceeds the preimprovement base value, as determined under**  
35 **state tax commission rules adopted under this section;**

36           **(6) "Ordinary maintenance or repair", work that does not exceed seven**  
37 **thousand five hundred dollars in a calendar year for all such projects combined;**

38           **(7) "Owner", a Missouri resident who:**

39           **(a) Is an owner of record of homestead property or has a legal or equitable**  
40 **interest in such property as evidenced by a written instrument; and**

41           **(b) Is liable for the payment of real property taxes on such homestead property;**

42           **(8) "Preimprovement base value", the true value in money of the buildings and**  
43 **structures on the homestead property as of January first of the tax year immediately**  
44 **preceding the commencement of a qualifying improvement, as finally equalized and**  
45 **certified, exclusive of land value.**

46           **3. (1) Subject to the conditions and limitations of this section, for each tax year**  
47 **of the exemption period established in this section, there shall be exempt from ad**  
48 **valorem taxation the improvement value of a qualifying improvement to homestead**  
49 **property. Such exemption shall not exceed seventy-five thousand dollars in true value in**  
50 **money for any one homestead property.**

51           **(2) The exemption shall apply only to the improvement value and shall not**  
52 **reduce:**

53           **(a) The preimprovement base value of the dwelling; or**

54           **(b) The true value in money of the land.**

55           **(3) The exemption shall be applied in determining assessed value by subtracting**  
56 **the exempt improvement value from the total true value in money of the improved**  
57 **homestead property, then applying the applicable assessment ratio to the remaining true**  
58 **value in money.**

59           **4. (1) The exemption provided in this section shall apply uniformly to all**  
60 **political subdivisions in this state. No political subdivision shall:**

61           **(a) Deny the exemption to property otherwise eligible under this section;**

62           **(b) Impose additional local restrictions or conditions on eligibility. This**  
63 **paragraph shall not be construed to:**

64           **a. Prohibit a political subdivision from adopting zoning ordinances or building**  
65 **codes under state law;**

66           **b. Prohibit a homeowners' association from adopting reasonable rules under**  
67 **state law; or**

68           **c. Nullify zoning ordinances, building codes, or reasonable rules of a**  
69 **homeowners' association adopted before the effective date of this section; or**

70           **(c) Reduce the amount or duration of the exemption.**

71           **(2) To be eligible for the exemption, all of the following shall be satisfied:**

72           **(a) The property is homestead property on:**

73           **a. The date the construction of the qualifying improvement commences; and**

74           **b. January first of each tax year for which the exemption is claimed;**

75           **(b) The owner of the homestead property has filed a timely notice of intent and**  
76 **application as provided in this section; and**

77           **(c) The improvement is a qualifying improvement and not ordinary maintenance**  
78 **or repair, as determined under this section and state tax commission rules.**

79           **(3) The exemption shall attach to the homestead property and, once granted,**  
80 **shall continue for the remainder of the exemption period notwithstanding any**  
81 **subsequent transfer of title so long as the property continues to be used as homestead**  
82 **property.**

83           **5. (1) Prior to issuance of a building permit for a qualifying improvement or,**  
84 **where no permit is required, within sixty days after commencement of construction, the**  
85 **owner of homestead property seeking the exemption shall file with the assessor a**  
86 **homestead improvement exemption intent form prescribed by the state tax commission.**  
87 **Such form shall include:**

88           **(a) A legal description and parcel identification number of the property;**

89           **(b) The name and mailing address of all owners of record;**

90           **(c) A brief description of the proposed improvement;**

91           **(d) The estimated cost of the improvement;**

92           **(e) An affirmation that the property is used, and will continue to be used, as**  
93 **homestead property; and**

94           **(f) Such other information as the state tax commission may reasonably require.**

95           **(2) (a) The assessor shall review the intent form, determine eligibility, and notify**  
96 **the owner in writing of approval or denial.**

97           **(b) No assessor shall deny preapproval for a project based on information on an**  
98 **intent form unless the form consists of inadequate documentation or the form shows the**  
99 **estimated cost of the improvement is seven thousand five hundred dollars or less.**

100           **(c) The burden of proof for a denial of preapproval shall be on the assessor.**

101           **(d) Denial shall state specific reasons and shall be subject to the same appeal**  
102 **procedures as other assessment determinations under chapter 138.**

103           **(3) (a) Within one hundred eighty days after completion of the improvement,**  
104 **the owner shall submit to the assessor a homestead improvement exemption form**  
105 **prescribed by the state tax commission. Such form shall:**

106           **a. Affirm that the improvement described in the preconstruction notice has been**  
107 **completed; and**

108           **b. Request application of the exemption to the homestead property.**

109           **(b) The owner shall attach to the form copies of the building permit, certificate**  
110 **of occupancy or equivalent documentation, the final cost of the improvement, and any**  
111 **other documents reasonably requested by the assessor or required by state tax**  
112 **commission rule.**

113           **(c) The assessor shall approve such exemption unless the exemption form**  
114 **consists of inadequate documentation or the form shows the final cost of the**  
115 **improvement is less than seven thousand five hundred dollars.**

116           **(4) (a) Failure to file the preconstruction notice within the time prescribed shall**  
117 **not automatically bar the exemption, but the assessor may reduce the exemption period**  
118 **by up to one tax year for late filing, as provided by state tax commission rule.**

119           **(b) In no event shall an application be accepted more than two years after**  
120 **completion of the improvement.**

121           **6. (1) For qualifying improvements, the exemption shall apply for four**  
122 **consecutive tax years, beginning with the first tax year for which the improvement is**  
123 **first reflected in the assessment of the homestead property, provided that the property**  
124 **remains homestead property on January first of each such year.**

125           **(2) The exemption shall terminate prior to the expiration of the four-year period**  
126 **upon the earliest of:**

127           **(a) The property ceasing to be used as homestead property;**

128           **(b) Removal or destruction of the improvement other than by a catastrophic**  
129 **event; or**

130           **(c) Voluntary written relinquishment of the exemption by the owner.**

131           **(3) (a) Upon termination, the improvement value shall be fully taxable in the**  
132 **next ensuing tax year, subject to general reassessment practices.**

133           **(b) No assessor shall reassess such homestead property in such a way to recover**  
134 **revenues lost during the exemption period. The reassessment of such homestead**  
135 **property shall be based on the true value in money of such property.**

136           **7. (1) If a dwelling used as homestead property is damaged or destroyed, in**  
137 **whole or in part, as the result of a catastrophic event:**

138           **(a) The preevent true value in money of the improvements shall continue to be**  
139 **used as the preimprovement base value during the tax year in which the catastrophic**

140 event occurs, subject to adjustment under general law for unusable or uninhabitable  
141 structures, and the assessor shall make such interim adjustments as may be required by  
142 state tax commission rules; and

143 (b) If the owner reconstructs, repairs, or replaces the damaged dwelling on the  
144 same parcel within three years of the catastrophic event, such reconstruction, repair, or  
145 replacement shall be treated as a qualifying improvement under this section and the  
146 resulting improvement value not exceeding seventy-five thousand dollars for an insured  
147 dwelling or two hundred thousand dollars for an uninsured dwelling shall be exempt for  
148 a four-year exemption period as provided in this section.

149 (2) The owner shall file a preconstruction notice and application in the same  
150 manner as other qualifying improvements, provided that the assessor may accept a  
151 consolidated filing covering both the catastrophic event and the subsequent  
152 reconstruction.

153 (3) Nothing in this section shall be construed to prevent the assessor from  
154 recognizing a temporary reduction in value for property rendered uninhabitable by a  
155 catastrophic event as otherwise authorized by law.

156 8. (1) For purposes of determining improvement value under this section, the  
157 assessor shall:

158 (a) Establish the preimprovement base value of the homestead property;

159 (b) Determine the total true value in money of the improvements on the  
160 homestead property as of January first of the first tax year for which the improvement  
161 is first fully reflected in the assessment; and

162 (c) Attribute to improvement value the portion of such total improvement value  
163 that is reasonably attributable to the qualifying improvement and that exceeds the  
164 preimprovement base value, consistent with uniform methodologies set by the state tax  
165 commission.

166 (2) (a) The state tax commission shall adopt rules, regulations, and standard  
167 forms necessary to implement and administer this section including, but not limited to:

168 a. An annual statement, submitted to the assessor in December of each year in  
169 which improvements occur, from a taxpayer improving such homestead property  
170 indicating the percentage of completion of the improvement;

171 b. Detailed criteria distinguishing qualifying improvements from ordinary  
172 maintenance and repair;

173 c. Standard methods and worksheets for determining improvement value;

174 d. Procedures for handling partial completion of improvements, phased  
175 construction, and combined maintenance and improvement projects;

176 e. **Guidance to ensure uniform statewide application of the exemption by all**  
177 **assessors; and**

178 f. **Procedures for late applications, corrections, and abatements consistent with**  
179 **existing appeal and correction mechanisms.**

180 (b) **All rules promulgated under this section shall be designed to promote:**

181 a. **Administrative simplicity and transparency for taxpayers;**

182 b. **Uniform application and equal treatment of similarly situated properties**  
183 **statewide; and**

184 c. **Accurate separation of normal market appreciation from value attributable to**  
185 **qualifying improvements.**

186 (c) **Any rule or portion of a rule, as that term is defined in section 536.010, that is**  
187 **created under the authority delegated in this section shall become effective only if it**  
188 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**  
189 **section 536.028. This section and chapter 536 are nonseverable and if any of the powers**  
190 **vested with the general assembly pursuant to chapter 536 to review, to delay the**  
191 **effective date, or to disapprove and annul a rule are subsequently held unconstitutional,**  
192 **then the grant of rulemaking authority and any rule proposed or adopted after the**  
193 **effective date of this section shall be invalid and void.**

194 9. (1) **The homestead improvement exemption created by this section shall be in**  
195 **addition to any other homestead, senior citizen, disability, or property tax relief**  
196 **program authorized by state law. In no event shall such exemption be construed to**  
197 **reduce or eliminate any exemption or credit otherwise available to a taxpayer. For**  
198 **purposes of calculating an owner's real property tax liability under sections 137.1050**  
199 **and 137.1055, improvements that qualify for an exemption under this section shall not**  
200 **be construed to be new construction and improvements that increase the real property**  
201 **tax liability attributable to new construction and improvements.**

202 (2) **To the extent of any conflict between this section and any local ordinance,**  
203 **resolution, or charter provision, this section shall control and such local provision shall**  
204 **be of no force or effect with respect to homestead improvement valuation and**  
205 **exemption.**

206 (3) **The exemption created in this section shall apply to qualifying improvements**  
207 **for which construction commences on or after January first following the effective date**  
208 **of this section.**

209 10. **As required in Article X, Section 6(a) of the Constitution of Missouri, the**  
210 **general assembly shall make an appropriation each year to provide for restitution to the**

211 **respective political subdivisions of revenues lost, if any, by reason of the exemption**  
212 **created in this section.**

✓