

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend SCS/HCS/House Bill No. 1035, Page 14, Section 137.073, Line 384,

2 by inserting after all of said line the following:

3 "137.115. 1. All other laws to the contrary  
4 notwithstanding, the assessor or the assessor's deputies in all  
5 counties of this state including the city of St. Louis shall  
6 annually make a list of all real and tangible personal property  
7 taxable in the assessor's city, county, town or district. Except  
8 as otherwise provided in subsection 3 of this section and section  
9 137.078, the assessor shall annually assess all personal property  
10 at thirty-three and one-third percent of its true value in money  
11 as of January first of each calendar year. The assessor shall  
12 annually assess all real property, including any new construction  
13 and improvements to real property, and possessory interests in  
14 real property at the percent of its true value in money set in  
15 subsection 5 of this section. The true value in money of any  
16 possessory interest in real property in subclass (3), where such  
17 real property is on or lies within the ultimate airport boundary  
18 as shown by a federal airport layout plan, as defined by 14 CFR  
19 151.5, of a commercial airport having a FAR Part 139  
20 certification and owned by a political subdivision, shall be the  
21 otherwise applicable true value in money of any such possessory  
22 interest in real property, less the total dollar amount of costs

1 paid by a party, other than the political subdivision, towards  
2 any new construction or improvements on such real property  
3 completed after January 1, 2008, and which are included in the  
4 above-mentioned possessory interest, regardless of the year in  
5 which such costs were incurred or whether such costs were  
6 considered in any prior year. The assessor shall annually assess  
7 all real property in the following manner: new assessed values  
8 shall be determined as of January first of each odd-numbered year  
9 and shall be entered in the assessor's books; those same assessed  
10 values shall apply in the following even-numbered year, except  
11 for new construction and property improvements which shall be  
12 valued as though they had been completed as of January first of  
13 the preceding odd-numbered year. The assessor may call at the  
14 office, place of doing business, or residence of each person  
15 required by this chapter to list property, and require the person  
16 to make a correct statement of all taxable tangible personal  
17 property owned by the person or under his or her care, charge or  
18 management, taxable in the county. On or before January first of  
19 each even-numbered year, the assessor shall prepare and submit a  
20 two-year assessment maintenance plan to the county governing body  
21 and the state tax commission for their respective approval or  
22 modification. The county governing body shall approve and  
23 forward such plan or its alternative to the plan to the state tax  
24 commission by February first. If the county governing body fails  
25 to forward the plan or its alternative to the plan to the state  
26 tax commission by February first, the assessor's plan shall be  
27 considered approved by the county governing body. If the state  
28 tax commission fails to approve a plan and if the state tax  
29 commission and the assessor and the governing body of the county

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

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

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

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

28 (b) Such properties are not more than one mile from the  
29 site of the disputed property, except where no similar properties

1 exist within one mile of the disputed property, the nearest  
2 comparable property shall be used. Such property shall be within  
3 five hundred square feet in size of the disputed property, and  
4 resemble the disputed property in age, floor plan, number of  
5 rooms, and other relevant characteristics.

6 2. Assessors in each county of this state and the city of  
7 St. Louis may send personal property assessment forms through the  
8 mail.

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

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

15 (2) Livestock, twelve percent;

16 (3) Farm machinery, twelve percent;

17 (4) Motor vehicles which are eligible for registration as  
18 and are registered as historic motor vehicles pursuant to section  
19 301.131 and aircraft which are at least twenty-five years old and  
20 which are used solely for noncommercial purposes and are operated  
21 less than fifty hours per year or aircraft that are home built  
22 from a kit, five percent;

23 (5) Poultry, twelve percent; and

24 (6) Tools and equipment used for pollution control and  
25 tools and equipment used in retooling for the purpose of  
26 introducing new product lines or used for making improvements to  
27 existing products by any company which is located in a state  
28 enterprise zone and which is identified by any standard  
29 industrial classification number cited in subdivision (6) of

1 section 135.200, twenty-five percent.

2 4. The person listing the property shall enter a true and  
3 correct statement of the property, in a printed blank prepared  
4 for that purpose. The statement, after being filled out, shall  
5 be signed and either affirmed or sworn to as provided in section  
6 137.155. The list shall then be delivered to the assessor.

7 5. All subclasses of real property, as such subclasses are  
8 established in section 4(b) of article X of the Missouri  
9 Constitution and defined in section 137.016, shall be assessed at  
10 the following percentages of true value:

- 11 (1) For real property in subclass (1), nineteen percent;
- 12 (2) For real property in subclass (2), twelve percent; and
- 13 (3) For real property in subclass (3), thirty-two percent.

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

1 considered personal property. For purposes of this section, a  
2 manufactured home located on real estate owned by the  
3 manufactured home owner may be considered real property.

4 7. Each manufactured home assessed shall be considered a  
5 parcel for the purpose of reimbursement pursuant to section  
6 137.750, unless the manufactured home is real estate as defined  
7 in subsection 7 of section 442.015 and assessed as a realty  
8 improvement to the existing real estate parcel.

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

17 9. The assessor of each county and each city not within a  
18 county shall use the lowest trade-in value published in the  
19 October issue of [the National Automobile Dealers' Association  
20 Official Used Car Guide, or its successor publication, as the  
21 recommended] a single nationally recognized guide of information  
22 for determining the true value of motor vehicles described in  
23 such publication. Such publication shall be approved by the  
24 state tax commission in conjunction with the association  
25 representing the majority of assessors of this state. The state  
26 tax commission shall also approve four additional guides for  
27 determining the true value of motor vehicles. If the owner of  
28 the motor vehicle presents evidence that any of the four other  
29 approved publications has a lower published trade-in value that

1 is applicable to the motor vehicle, the assessor shall use such  
2 value in determining the true value of the motor vehicle. In the  
3 absence of a listing for a particular motor vehicle in such  
4 [publication] publications, the assessor shall use such  
5 information or publications which in the assessor's judgment will  
6 fairly estimate the true value in money of the motor vehicle.

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

12 11. If a physical inspection is required, pursuant to  
13 subsection 10 of this section, the assessor shall notify the  
14 property owner of that fact in writing and shall provide the  
15 owner clear written notice of the owner's rights relating to the  
16 physical inspection. If a physical inspection is required, the  
17 property owner may request that an interior inspection be  
18 performed during the physical inspection. The owner shall have  
19 no less than thirty days to notify the assessor of a request for  
20 an interior physical inspection.

21 12. A physical inspection, as required by subsection 10 of  
22 this section, shall include, but not be limited to, an on-site  
23 personal observation and review of all exterior portions of the  
24 land and any buildings and improvements to which the inspector  
25 has or may reasonably and lawfully gain external access, and  
26 shall include an observation and review of the interior of any  
27 buildings or improvements on the property upon the timely request  
28 of the owner pursuant to subsection 11 of this section. Mere  
29 observation of the property via a drive-by inspection or the like

1 shall not be considered sufficient to constitute a physical  
2 inspection as required by this section.

3 13. The provisions of subsections 11 and 12 of this section  
4 shall only apply in any county with a charter form of government  
5 with more than one million inhabitants.

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

16 15. Any county or city not within a county in this state  
17 may, by an affirmative vote of the governing body of such county,  
18 opt out of the provisions of this section and sections 137.073,  
19 138.060, and 138.100 as enacted by house bill no. 1150 of the  
20 ninety-first general assembly, second regular session and section  
21 137.073 as modified by house committee substitute for senate  
22 substitute for senate committee substitute for senate bill no.  
23 960, ninety-second general assembly, second regular session, for  
24 the next year of the general reassessment, prior to January first  
25 of any year. No county or city not within a county shall  
26 exercise this opt-out provision after implementing the provisions  
27 of this section and sections 137.073, 138.060, and 138.100 as  
28 enacted by house bill no. 1150 of the ninety-first general  
29 assembly, second regular session and section 137.073 as modified



1 by house committee substitute for senate substitute for senate  
2 committee substitute for senate bill no. 960, ninety-second  
3 general assembly, second regular session, in a year of general  
4 reassessment. For the purposes of applying the provisions of  
5 this subsection, a political subdivision contained within two or  
6 more counties where at least one of such counties has opted out  
7 and at least one of such counties has not opted out shall  
8 calculate a single tax rate as in effect prior to the enactment  
9 of house bill no. 1150 of the ninety-first general assembly,  
10 second regular session. A governing body of a city not within a  
11 county or a county that has opted out under the provisions of  
12 this subsection may choose to implement the provisions of this  
13 section and sections 137.073, 138.060, and 138.100 as enacted by  
14 house bill no. 1150 of the ninety-first general assembly, second  
15 regular session, and section 137.073 as modified by house  
16 committee substitute for senate substitute for senate committee  
17 substitute for senate bill no. 960, ninety-second general  
18 assembly, second regular session, for the next year of general  
19 reassessment, by an affirmative vote of the governing body prior  
20 to December thirty-first of any year.

21 16. The governing body of any city of the third  
22 classification with more than twenty-six thousand three hundred  
23 but fewer than twenty-six thousand seven hundred inhabitants  
24 located in any county that has exercised its authority to opt out  
25 under subsection 15 of this section may levy separate and  
26 differing tax rates for real and personal property only if such  
27 city bills and collects its own property taxes or satisfies the  
28 entire cost of the billing and collection of such separate and  
29 differing tax rates. Such separate and differing rates shall not

1 exceed such city's tax rate ceiling."; and

2 Further amend the title and enacting clause accordingly.