

SENATE AMENDMENT NO. _____

Offered by _____ Of _____

Amend SS/SCS/HCS/House Bill No. 1879, Page 20, Section 110.140, Line 12

2 of said page, by inserting after all of said line the following:

3 "137.225. 1. In all counties, except the city of St.
4 Louis, the assessor shall be provided with two books, one to be
5 called the "real estate book", and the other to be called the
6 "personal assessment book".

7 2. The real estate book shall contain all lands subject to
8 assessment. It shall be in tabular form, with suitable captions
9 and separate columns. The first column shall contain the name of
10 the owner, if known; if not, the name of the party who paid the
11 last tax; if no tax has ever been paid, then the name of the
12 original patentee, grantee or purchaser from the federal
13 government, the state or county, as the case may be, opposite
14 thereto; the second column shall contain the residence of the
15 owner or, upon written consent of the owner filed with the
16 assessor, an alternate address for the purpose of mailing ad
17 valorem property tax statements to someone other than an owner,
18 family trust, or mortgage holder receiving escrow payments; the
19 third column shall contain an accurate description of the land by
20 the smallest legal subdivisions, or by smaller parts, lots or
21 parcels, when sections and the subdivisions thereof are

1 subdivided into parts, lots or parcels; the fourth column shall
2 contain the actual cash valuation. When any person shall be the
3 owner or original purchaser of a section, quarter section or half
4 quarter section, block, half block or quarter block, the same
5 shall be assessed as one tract. The assessor shall arrange,
6 collect and list all lands owned by one person in the county,
7 under his name and on the same page, if there be room to contain
8 it, and if not on the next and following leaf, with proper
9 indications of such continuance, whether they be lots and blocks
10 in a city, or sections or parts of sections in the country, the
11 lowest numbered range, township and section, block, lot or survey
12 always being placed first in such list, and so on in numerical
13 order until said list for each property owner is completed. The
14 assessor shall consolidate all lands owned by one person in a
15 square or block into one tract, lot or call, and for any
16 violation of this section, in unnecessarily dividing the same
17 into more tracts than one or more lots than one, the county
18 commission shall deduct from his account for making the county
19 assessment, ten cents for each lot or tract not so consolidated.
20 At the close of each owner's list, the assessor shall place all
21 the lands that appear to belong to the owner, which cannot be
22 properly described by numerical order, as contemplated in this
23 section, which shall be otherwise properly described, indicating
24 the quantity and location thereof.

25 3. The personal assessment book shall contain a list of the
26 names of all persons liable to assessment, alphabetically
27 arranged with proper priority of vowels. The assessor shall set
28 opposite their names the tangible personal property respectively
29 owned by them. It shall be in tabular form, with suitable

1 captions and proper columns; the first column shall contain the
2 names of the persons assessed; the second column shall contain
3 the residence, if in the city, the ward, addition and block, or,
4 if outside an incorporated city or town, the township in the
5 county; the third column shall contain the occupation of the
6 party assessed; the fourth column shall contain each kind of
7 property assessed; the fifth column shall contain the assessed
8 value thereof; the sixth column shall contain the amount
9 chargeable to each person, and there may be such other columns as
10 are useful and convenient in practice.

11 4. Nothing in this section shall be construed to prohibit
12 separate real estate and personal assessment books in all
13 incorporated cities where they are necessary."; and

14 Further amend the title and enacting clause accordingly.