

SENATE AMENDMENT NO. _____

Offered by _____ Of _____

Amend SS/SCS/HCS/House Bill No. 271, Page 7, Section 59.100, Line 15,

2 by inserting after all of said line the following:
 3 "137.280. 1. Taxpayers' personal property lists,
 4 except those of merchants and manufacturers, and except
 5 those of railroads, public utilities, pipeline companies or
 6 any other person or corporation subject to special statutory
 7 requirements, such as chapter 151, who shall return and file
 8 their assessments on locally assessed property no later than
 9 April first, shall be delivered to the office of the
 10 assessor of the county between the first day of January and
 11 the first day of March each year and shall be signed and
 12 certified by the taxpayer as being a true and complete list
 13 or statement of all the taxable tangible personal property.
 14 If any person shall fail to deliver the required list to the
 15 assessor by the first day of March, the owner of the
 16 property which ought to have been listed shall be assessed a
 17 penalty added to the tax bill, based on the assessed value
 18 of the property that was not reported, as follows:

Assessed Valuation	Penalty
0 - \$1,000	\$15.00
\$1,001 - \$2,000	\$25.00
\$2,001 - \$3,000	\$35.00
\$3,001 - \$4,000	\$45.00

24	\$4,001 - \$5,000	\$55.00
25	\$5,001 - \$6,000	\$65.00
26	\$6,001 - \$7,000	\$75.00
27	\$7,001 - \$8,000	\$85.00
28	\$8,001 - \$9,000	\$95.00
29	\$9,001 and above	\$105.00

30 The assessor in any county of the first classification
 31 without a charter form of government with a population of
 32 one hundred thousand or more inhabitants which contains all
 33 or part of a city with a population of three hundred fifty
 34 thousand or more inhabitants shall omit assessing the
 35 penalty in any case where he or she is satisfied the neglect
 36 is unavoidable and not willful or falls into one of the
 37 following categories. The assessor in all other political
 38 subdivisions shall omit assessing the penalty in any case
 39 where he or she is satisfied the neglect falls into at least
 40 one of the following categories:

- 41 (1) The taxpayer is in military service and is outside
 42 the state;
- 43 (2) The taxpayer filed timely, but in the wrong county;
- 44 (3) There was a loss of records due to fire or flood;
- 45 (4) The taxpayer can show the list was mailed timely
 46 as evidenced by the date of postmark;
- 47 (5) The assessor determines that no form for listing
 48 personal property was mailed to the taxpayer for that tax
 49 year; or
- 50 (6) The neglect occurred as a direct result of the
 51 actions or inactions of the county or its employees or
 52 contractors.

53 2. Between March first and April first, the assessor
54 shall send to each taxpayer who was sent an assessment list
55 for the current tax year, and said list was not returned to
56 the assessor, a second notice that statutes require the
57 assessment list be returned immediately. In the event the
58 taxpayer returns the assessment list to the assessor before
59 May first, the penalty described in subsection 1 of this
60 section shall not apply. If said assessment list is not
61 returned before May first by the taxpayer, the penalty shall
62 apply.

63 3. It shall be the duty of the county commission and
64 assessor to place on the assessment rolls for the year all
65 personal property discovered in the calendar year which was
66 taxable on January first of that year.

67 4. If annual waivers exceed forty percent, then by
68 February first of each year, the assessor shall transmit to
69 the county employees' retirement fund an electronic or paper
70 copy of the log maintained under subsection 3 of section
71 50.1020 for the prior calendar year.

72 5. An assessor may, upon request of a taxpayer, send
73 any assessment list or notice required by this section to
74 such taxpayer in electronic form."; and

75 Further amend the title and enacting clause accordingly.