

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

27 1, 2008, and which are included in the above-mentioned
28 possessory interest, regardless of the year in which such
29 costs were incurred or whether such costs were considered in
30 any prior year. The assessor shall annually assess all real
31 property in the following manner: new assessed values shall
32 be determined as of January first of each odd-numbered year
33 and shall be entered in the assessor's books; those same
34 assessed values shall apply in the following even-numbered
35 year, except for new construction and property improvements
36 which shall be valued as though they had been completed as
37 of January first of the preceding odd-numbered year,
38 provided that no real residential property shall be assessed
39 at a value that exceeds the previous assessed value for such
40 property, exclusive of new construction and improvements, by
41 more than the percentage increase in the consumer price
42 index or five percent, whichever is greater. The assessor
43 may call at the office, place of doing business, or
44 residence of each person required by this chapter to list
45 property, and require the person to make a correct statement
46 of all taxable tangible personal property owned by the
47 person or under his or her care, charge or management,
48 taxable in the county. On or before January first of each
49 even-numbered year, the assessor shall prepare and submit a
50 two-year assessment maintenance plan to the county governing
51 body and the state tax commission for their respective
52 approval or modification. The county governing body shall
53 approve and forward such plan or its alternative to the plan
54 to the state tax commission by February first. If the
55 county governing body fails to forward the plan or its
56 alternative to the plan to the state tax commission by
57 February first, the assessor's plan shall be considered
58 approved by the county governing body. If the state tax
59 commission fails to approve a plan and if the state tax

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

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

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

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

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

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

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

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

(2) Livestock, twelve percent;

(3) Farm machinery, twelve percent;

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

(5) Poultry, twelve percent; and

(6) Tools and equipment used for pollution control and tools and equipment used in retooling for the purpose of introducing new product lines or used for making improvements to existing products by any company which is located in a state enterprise zone and which is identified

by any standard industrial classification number cited in subdivision (7) of section 135.200, twenty-five percent.

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

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

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

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

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

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

6. Manufactured homes, as defined in section 700.010, which are actually used as dwelling units shall be assessed at the same percentage of true value as residential real property for the purpose of taxation. The percentage of assessment of true value for such manufactured homes shall

be the same as for residential real property. If the county collector cannot identify or find the manufactured home when attempting to attach the manufactured home for payment of taxes owed by the manufactured home owner, the county collector may request the county commission to have the manufactured home removed from the tax books, and such request shall be granted within thirty days after the request is made; however, the removal from the tax books does not remove the tax lien on the manufactured home if it is later identified or found. For purposes of this section, a manufactured home located in a manufactured home rental park, rental community or on real estate not owned by the manufactured home owner shall be considered personal property. For purposes of this section, a manufactured home located on real estate owned by the manufactured home owner may be considered real property.

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

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

9. The assessor of each county and each city not within a county shall use the trade-in value published in the October issue of the National Automobile Dealers'

190 Association Official Used Car Guide, or its successor
191 publication, as the recommended guide of information for
192 determining the true value of motor vehicles described in
193 such publication. The assessor shall not use a value that
194 is greater than the average trade-in value in determining
195 the true value of the motor vehicle without performing a
196 physical inspection of the motor vehicle. For vehicles two
197 years old or newer from a vehicle's model year, the assessor
198 may use a value other than average without performing a
199 physical inspection of the motor vehicle. In the absence of
200 a listing for a particular motor vehicle in such
201 publication, the assessor shall use such information or
202 publications which in the assessor's judgment will fairly
203 estimate the true value in money of the motor vehicle.

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

210 11. If a physical inspection is required, pursuant to
211 subsection 10 of this section, the assessor shall notify the
212 property owner of that fact in writing and shall provide the
213 owner clear written notice of the owner's rights relating to
214 the physical inspection. If a physical inspection is
215 required, the property owner may request that an interior
216 inspection be performed during the physical inspection. The
217 owner shall have no less than thirty days to notify the
218 assessor of a request for an interior physical inspection.

219 12. A physical inspection, as required by subsection
220 10 of this section, shall include, but not be limited to, an
221 on-site personal observation and review of all exterior
222 portions of the land and any buildings and improvements to

223 which the inspector has or may reasonably and lawfully gain
224 external access, and shall include an observation and review
225 of the interior of any buildings or improvements on the
226 property upon the timely request of the owner pursuant to
227 subsection 11 of this section. Mere observation of the
228 property via a drive-by inspection or the like shall not be
229 considered sufficient to constitute a physical inspection as
230 required by this section.

231 13. A county or city collector may accept credit cards
232 as proper form of payment of outstanding property tax or
233 license due. No county or city collector may charge
234 surcharge for payment by credit card which exceeds the fee
235 or surcharge charged by the credit card bank, processor, or
236 issuer for its service. A county or city collector may
237 accept payment by electronic transfers of funds in payment
238 of any tax or license and charge the person making such
239 payment a fee equal to the fee charged the county by the
240 bank, processor, or issuer of such electronic payment.

241 14. Any county or city not within a county in this
242 state may, by an affirmative vote of the governing body of
243 such county, opt out of the provisions of this section and
244 sections 137.073, 138.060, and 138.100 as enacted by house
245 bill no. 1150 of the ninety-first general assembly, second
246 regular session and section 137.073 as modified by house
247 committee substitute for senate substitute for senate
248 committee substitute for senate bill no. 960, ninety-second
249 general assembly, second regular session, for the next year
250 of the general reassessment, prior to January first of any
251 year. No county or city not within a county shall exercise
252 this opt-out provision after implementing the provisions of
253 this section and sections 137.073, 138.060, and 138.100 as
254 enacted by house bill no. 1150 of the ninety-first general
255 assembly, second regular session and section 137.073 as

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

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

289 16. Any portion of real property that is available as
290 reserve for strip, surface, or coal mining for minerals for
291 purposes of excavation for future use or sale to others that
292 has not been bonded and permitted under chapter 444 shall be
293 assessed based upon how the real property is currently being
294 used. Any information provided to a county assessor, state
295 tax commission, state agency, or political subdivision
296 responsible for the administration of tax policies shall, in
297 the performance of its duties, make available all books,
298 records, and information requested, except such books,
299 records, and information as are by law declared confidential
300 in nature, including individually identifiable information
301 regarding a specific taxpayer or taxpayer's mine property.
302 For purposes of this subsection, "mine property" shall mean
303 all real property that is in use or readily available as a
304 reserve for strip, surface, or coal mining for minerals for
305 purposes of excavation for current or future use or sale to
306 others that has been bonded and permitted under chapter
307 444."; and

308 Further amend the title and enacting clause accordingly.