

FIRST REGULAR SESSION

SENATE BILL NO. 365

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR WIELAND.

1725S.01H

ADRIANE D. CROUSE, Secretary

AN ACT

To repeal section 137.280, RSMo, and to enact in lieu thereof one new section relating to property tax assessment lists.

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

Section A. Section 137.280, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 137.280,
3 to read as follows:

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

17	Assessed Valuation	Penalty
18	0 - \$1,000	\$15.00
19	\$1,001 - \$2,000	\$25.00
20	\$2,001 - \$3,000	\$35.00
21	\$3,001 - \$4,000	\$45.00
22	\$4,001 - \$5,000	\$55.00
23	\$5,001 - \$6,000	\$65.00
24	\$6,001 - \$7,000	\$75.00
25	\$7,001 - \$8,000	\$85.00
26	\$8,001 - \$9,000	\$95.00
27	\$9,001 and above	\$105.00

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

- 39 (1) The taxpayer is in military service and is outside
- 40 the state;
- 41 (2) The taxpayer filed timely, but in the wrong county;
- 42 (3) There was a loss of records due to fire or flood;

43 (4) The taxpayer can show the list was mailed timely
44 as evidenced by the date of postmark;

45 (5) The assessor determines that no form for listing
46 personal property was mailed to the taxpayer for that tax
47 year; or

48 (6) The neglect occurred as a direct result of the
49 actions or inactions of the county or its employees or
50 contractors.

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

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

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

70 **5. An assessor may, upon request of a taxpayer, send**
71 **any assessment list or notice required by this section to**
72 **such taxpayer in electronic form.**

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