

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SCS/Senate Bill No. 184, Page 1, Section Title, Lines 2-3,

2 by striking "tax relief for child-related expenses" and
3 inserting in lieu thereof the following: "taxation"; and
4 Further amend said bill, page 18, section 135.1350,
5 line 168, by inserting in lieu thereof the following:
6 "137.115. 1. All other laws to the contrary
7 notwithstanding, the assessor or the assessor's deputies in
8 all counties of this state including the City of St. Louis
9 shall annually make a list of all real and tangible personal
10 property taxable in the assessor's city, county, town or
11 district. Except as otherwise provided in subsection 3 of
12 this section and section 137.078, for all calendar years
13 ending on or before December 31, 2023, the assessor shall
14 annually assess all personal property at thirty-three and
15 one-third percent of its true value in money as of January
16 first of each calendar year. Except as otherwise provided
17 in subsection 3 of this section and section 137.078, for all
18 calendar years beginning on or after January 1, 2024, the
19 assessor shall annually assess all personal property at
20 thirty-one percent of its true value in money as of January
21 first of each calendar year. The assessor shall annually
22 assess all real property, including any new construction and
23 improvements to real property, and possessory interests in
24 real property at the percent of its true value in money set
25 in subsection 5 of this section. The true value in money of
26 any possessory interest in real property in subclass (3),

27 where such real property is on or lies within the ultimate
28 airport boundary as shown by a federal airport layout plan,
29 as defined by 14 CFR 151.5, of a commercial airport having a
30 FAR Part 139 certification and owned by a political
31 subdivision, shall be the otherwise applicable true value in
32 money of any such possessory interest in real property, less
33 the total dollar amount of costs paid by a party, other than
34 the political subdivision, towards any new construction or
35 improvements on such real property completed after January
36 1, 2008, and which are included in the above-mentioned
37 possessory interest, regardless of the year in which such
38 costs were incurred or whether such costs were considered in
39 any prior year. The assessor shall annually assess all real
40 property in the following manner: new assessed values shall
41 be determined as of January first of each odd-numbered year
42 and shall be entered in the assessor's books; those same
43 assessed values shall apply in the following even-numbered
44 year, except for new construction and property improvements
45 which shall be valued as though they had been completed as
46 of January first of the preceding odd-numbered year. The
47 assessor may call at the office, place of doing business, or
48 residence of each person required by this chapter to list
49 property, and require the person to make a correct statement
50 of all taxable tangible personal property owned by the
51 person or under his or her care, charge or management,
52 taxable in the county. On or before January first of each
53 even-numbered year, the assessor shall prepare and submit a
54 two-year assessment maintenance plan to the county governing
55 body and the state tax commission for their respective
56 approval or modification. The county governing body shall
57 approve and forward such plan or its alternative to the plan
58 to the state tax commission by February first. If the
59 county governing body fails to forward the plan or its

60 alternative to the plan to the state tax commission by
61 February first, the assessor's plan shall be considered
62 approved by the county governing body. If the state tax
63 commission fails to approve a plan and if the state tax
64 commission and the assessor and the governing body of the
65 county involved are unable to resolve the differences, in
66 order to receive state cost-share funds outlined in section
67 137.750, the county or the assessor shall petition the
68 administrative hearing commission, by May first, to decide
69 all matters in dispute regarding the assessment maintenance
70 plan. Upon agreement of the parties, the matter may be
71 stayed while the parties proceed with mediation or
72 arbitration upon terms agreed to by the parties. The final
73 decision of the administrative hearing commission shall be
74 subject to judicial review in the circuit court of the
75 county involved. In the event a valuation of subclass (1)
76 real property within any county with a charter form of
77 government, or within a city not within a county, is made by
78 a computer, computer-assisted method or a computer program,
79 the burden of proof, supported by clear, convincing and
80 cogent evidence to sustain such valuation, shall be on the
81 assessor at any hearing or appeal. In any such county,
82 unless the assessor proves otherwise, there shall be a
83 presumption that the assessment was made by a computer,
84 computer-assisted method or a computer program. Such
85 evidence shall include, but shall not be limited to, the
86 following:

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

90 (2) The purchase prices from sales of at least three
91 comparable properties and the address or location thereof.

92 As used in this subdivision, the word "comparable" means
93 that:

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

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

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

107 3. The following items of personal property shall each
108 constitute separate subclasses of tangible personal property
109 and shall be assessed and valued for the purposes of
110 taxation at the following percentages of their true value in
111 money, except as provided in subsection 9 of this section:

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

114 (2) Livestock, twelve percent;

115 (3) Farm machinery, twelve percent;

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

123 (5) Poultry, twelve percent; and

124 (6) Tools and equipment used for pollution control and
125 tools and equipment used in retooling for the purpose of
126 introducing new product lines or used for making
127 improvements to existing products by any company which is
128 located in a state enterprise zone and which is identified
129 by any standard industrial classification number cited in
130 subdivision (7) of section 135.200, twenty-five percent.

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

137 5. (1) All subclasses of real property, as such
138 subclasses are established in Section 4(b) of Article X of
139 the Missouri Constitution and defined in section 137.016,
140 shall be assessed at the following percentages of true value:

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

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

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

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

157 6. Manufactured homes, as defined in section 700.010,
158 which are actually used as dwelling units shall be assessed
159 at the same percentage of true value as residential real
160 property for the purpose of taxation. The percentage of
161 assessment of true value for such manufactured homes shall
162 be the same as for residential real property. If the county
163 collector cannot identify or find the manufactured home when
164 attempting to attach the manufactured home for payment of
165 taxes owed by the manufactured home owner, the county
166 collector may request the county commission to have the
167 manufactured home removed from the tax books, and such
168 request shall be granted within thirty days after the
169 request is made; however, the removal from the tax books
170 does not remove the tax lien on the manufactured home if it
171 is later identified or found. For purposes of this section,
172 a manufactured home located in a manufactured home rental
173 park, rental community or on real estate not owned by the
174 manufactured home owner shall be considered personal
175 property. For purposes of this section, a manufactured home
176 located on real estate owned by the manufactured home owner
177 may be considered real property.

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

184 8. Any amount of tax due and owing based on the
185 assessment of a manufactured home shall be included on the
186 personal property tax statement of the manufactured home
187 owner unless the manufactured home is deemed to be real
188 estate as defined in subsection 7 of section 442.015, in
189 which case the amount of tax due and owing on the assessment

190 of the manufactured home as a realty improvement to the
 191 existing real estate parcel shall be included on the real
 192 property tax statement of the real estate owner.

193 9. To determine the true value in money for motor
 194 vehicles and farm machinery, the assessor of each county and
 195 each city not within a county shall use the [trade-in value
 196 published in the October issue of the National Automobile
 197 Dealers' Association Official Used Car Guide, or its
 198 successor publication, as the recommended guide of
 199 information for determining the true value of motor vehicles
 200 described in such publication. The assessor shall not use a
 201 value that is greater than the average trade-in value in
 202 determining the true value of the motor vehicle without
 203 performing a physical inspection of the motor vehicle. For
 204 vehicles two years old or newer from a vehicle's model year,
 205 the assessor may use a value other than average without
 206 performing a physical inspection of the motor vehicle. In
 207 the absence of a listing for a particular motor vehicle in
 208 such publication, the assessor shall use such information or
 209 publications which in the assessor's judgment will fairly
 210 estimate the true value in money of the motor vehicle.]
 211 manufacturer's suggested retail price for the year of
 212 manufacture of a motor vehicle or farm machinery, and shall
 213 apply the following depreciation schedule to such value to
 214 determine the motor vehicle's or farm machinery's true value
 215 in money:

| 216 | <u>Years since manufacture</u> | <u>Percent Depreciation</u> |
|-----|--------------------------------|-----------------------------|
| 217 | <u>Current</u> | <u>15</u> |
| 218 | <u>1</u> | <u>25</u> |
| 219 | <u>2</u> | <u>35</u> |
| 220 | <u>3</u> | <u>45</u> |
| 221 | <u>4</u> | <u>55</u> |

| | | |
|-----|----------|---------------------------------|
| 222 | <u>5</u> | <u>65</u> |
| 223 | <u>6</u> | <u>75</u> |
| 224 | <u>7</u> | <u>85</u> |
| 225 | <u>8</u> | <u>95</u> |
| 226 | <u>9</u> | <u>Minimum value one dollar</u> |

227 The state tax commission shall, with the assistance of the
 228 Missouri state assessor's association, develop the bid
 229 specifications to secure the original manufacturer's
 230 suggested retail price from a nationally recognized service.
 231 The cost of the guide and programming necessary to allow
 232 valuation by vehicle identification number in all certified
 233 mass appraisal software systems used in the state shall be
 234 paid out of a county's assessment fund established pursuant
 235 to section 137.750 if the balance in such fund is in excess
 236 of one hundred thousand dollars. If the balance in such fund
 237 is less than or equal to one hundred thousand dollars, such
 238 costs shall be paid by an appropriation secured by the state
 239 tax commission from the general assembly. The state tax
 240 commission or the state of Missouri shall be the registered
 241 user of the value guide with rights to allow all assessors
 242 access to the guide and to an online site. Counties shall
 243 be responsible for renewals and annual software costs of
 244 preparing the data in a usable format for approved personal
 245 property software vendors in the state if the balance in
 246 such county's assessment fund is in excess of one hundred
 247 thousand dollars. If the balance in such fund is less than
 248 or equal to one hundred thousand dollars, the state of
 249 Missouri or the state tax commission shall be responsible
 250 for such renewals and annual software costs. If a county
 251 creates its own software, it shall meet the same standards
 252 as the approved vendors. The data shall be available to all

253 vendors by August fifteenth annually. All vendors shall
254 have the data available for use in their client counties by
255 October first prior to the January first assessment date.
256 When the manufacturer's suggested retail price data is not
257 available from the approved source or the assessor deems it
258 not appropriate for the vehicle value he or she is valuing,
259 the assessor may obtain a manufacturer's suggested retail
260 price from a source he or she deems reliable and apply the
261 depreciation schedule set out above.

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

268 11. If a physical inspection is required, pursuant to
269 subsection 10 of this section, the assessor shall notify the
270 property owner of that fact in writing and shall provide the
271 owner clear written notice of the owner's rights relating to
272 the physical inspection. If a physical inspection is
273 required, the property owner may request that an interior
274 inspection be performed during the physical inspection. The
275 owner shall have no less than thirty days to notify the
276 assessor of a request for an interior physical inspection.

277 12. A physical inspection, as required by subsection
278 10 of this section, shall include, but not be limited to, an
279 on-site personal observation and review of all exterior
280 portions of the land and any buildings and improvements to
281 which the inspector has or may reasonably and lawfully gain
282 external access, and shall include an observation and review
283 of the interior of any buildings or improvements on the
284 property upon the timely request of the owner pursuant to
285 subsection 11 of this section. Mere observation of the

286 property via a drive-by inspection or the like shall not be
287 considered sufficient to constitute a physical inspection as
288 required by this section.

289 13. A county or city collector may accept credit cards
290 as proper form of payment of outstanding property tax or
291 license due. No county or city collector may charge
292 surcharge for payment by credit card which exceeds the fee
293 or surcharge charged by the credit card bank, processor, or
294 issuer for its service. A county or city collector may
295 accept payment by electronic transfers of funds in payment
296 of any tax or license and charge the person making such
297 payment a fee equal to the fee charged the county by the
298 bank, processor, or issuer of such electronic payment.

299 14. Any county or city not within a county in this
300 state may, by an affirmative vote of the governing body of
301 such county, opt out of the provisions of this section and
302 sections 137.073, 138.060, and 138.100 as enacted by house
303 bill no. 1150 of the ninety-first general assembly, second
304 regular session and section 137.073 as modified by house
305 committee substitute for senate substitute for senate
306 committee substitute for senate bill no. 960, ninety-second
307 general assembly, second regular session, for the next year
308 of the general reassessment, prior to January first of any
309 year. No county or city not within a county shall exercise
310 this opt-out provision after implementing the provisions of
311 this section and sections 137.073, 138.060, and 138.100 as
312 enacted by house bill no. 1150 of the ninety-first general
313 assembly, second regular session and section 137.073 as
314 modified by house committee substitute for senate substitute
315 for senate committee substitute for senate bill no. 960,
316 ninety-second general assembly, second regular session, in a
317 year of general reassessment. For the purposes of applying
318 the provisions of this subsection, a political subdivision

319 contained within two or more counties where at least one of
320 such counties has opted out and at least one of such
321 counties has not opted out shall calculate a single tax rate
322 as in effect prior to the enactment of house bill no. 1150
323 of the ninety-first general assembly, second regular
324 session. A governing body of a city not within a county or
325 a county that has opted out under the provisions of this
326 subsection may choose to implement the provisions of this
327 section and sections 137.073, 138.060, and 138.100 as
328 enacted by house bill no. 1150 of the ninety-first general
329 assembly, second regular session, and section 137.073 as
330 modified by house committee substitute for senate substitute
331 for senate committee substitute for senate bill no. 960,
332 ninety-second general assembly, second regular session, for
333 the next year of general reassessment, by an affirmative
334 vote of the governing body prior to December thirty-first of
335 any year.

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

347 16. Any portion of real property that is available as
348 reserve for strip, surface, or coal mining for minerals for
349 purposes of excavation for future use or sale to others that
350 has not been bonded and permitted under chapter 444 shall be
351 assessed based upon how the real property is currently being

352 used. Any information provided to a county assessor, state
353 tax commission, state agency, or political subdivision
354 responsible for the administration of tax policies shall, in
355 the performance of its duties, make available all books,
356 records, and information requested, except such books,
357 records, and information as are by law declared confidential
358 in nature, including individually identifiable information
359 regarding a specific taxpayer or taxpayer's mine property.
360 For purposes of this subsection, "mine property" shall mean
361 all real property that is in use or readily available as a
362 reserve for strip, surface, or coal mining for minerals for
363 purposes of excavation for current or future use or sale to
364 others that has been bonded and permitted under chapter
365 444."; and
366 Further amend the title and enacting clause accordingly.