

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend SS/HCS/House Bill Nos. 594 & 508, Page 28, Section 135.030, Line 102,

2 by inserting after all of said line the following:

3 "137.016. 1. As used in Section 4(b) of Article X of  
4 the Missouri Constitution, the following terms mean:

5 (1) "Residential property", all real property improved  
6 by a structure which is used or intended to be used for  
7 residential living by human occupants, vacant land in  
8 connection with an airport, land used as a golf course,  
9 manufactured home parks, bed and breakfast inns in which the  
10 owner resides and uses as a primary residence with six or  
11 fewer rooms for rent, and time-share units as defined in  
12 section 407.600, except to the extent such units are  
13 actually rented and subject to sales tax under subdivision  
14 (6) of subsection 1 of section 144.020, but residential  
15 property shall not include other similar facilities used  
16 primarily for transient housing. A single family home  
17 leased for a term of less than thirty consecutive days, in  
18 whole or in part, subject to sales tax under subdivision (6)  
19 of subsection 1 of section 144.020 shall be classified only  
20 as residential property. For the purposes of this section,  
21 "transient housing" means all rooms available for rent or  
22 lease for which the receipts from the rent or lease of such  
23 rooms are subject to state sales tax pursuant to subdivision  
24 (6) of subsection 1 of section 144.020; the leasing of a  
25 single family home, in whole or in part, for a term of less

26 than thirty consecutive days does not, in itself, constitute  
27 "transient housing";

28       (2) "Agricultural and horticultural property", all  
29 real property used for agricultural purposes and devoted  
30 primarily to the raising and harvesting of crops; to the  
31 feeding, breeding and management of livestock which shall  
32 include breeding, showing, and boarding of horses; to  
33 dairying, or to any other combination thereof; and buildings  
34 and structures customarily associated with farming,  
35 agricultural, and horticultural uses. Agricultural and  
36 horticultural property shall also include land devoted to  
37 and qualifying for payments or other compensation under a  
38 soil conservation or agricultural assistance program under  
39 an agreement with an agency of the federal government.  
40 Agricultural and horticultural property shall further  
41 include any reliever airport. Real property classified as  
42 forest croplands shall not be agricultural or horticultural  
43 property so long as it is classified as forest croplands and  
44 shall be taxed in accordance with the laws enacted to  
45 implement Section 7 of Article X of the Missouri  
46 Constitution. Agricultural and horticultural property shall  
47 also include any sawmill or planing mill defined in the U.S.  
48 Department of Labor's Standard Industrial Classification  
49 (SIC) Manual under Industry Group 242 with the SIC number  
50 2421. Agricultural and horticultural property shall also  
51 include urban and community gardens. For the purposes of  
52 this section, "urban and community gardens" shall include  
53 real property cultivated by residents of a neighborhood or  
54 community for the purposes of providing agricultural  
55 products, as defined in section 262.900, for the use of  
56 residents of the neighborhood or community, and shall not  
57 include a garden intended for individual or personal use;

(3) "Utility, industrial, commercial, railroad and other real property", all real property used directly or indirectly for any commercial, mining, industrial, manufacturing, trade, professional, business, or similar purpose, including all property centrally assessed by the state tax commission but shall not include floating docks, portions of which are separately owned and the remainder of which is designated for common ownership and in which no one person or business entity owns more than five individual units. All other real property not included in the property listed in subclasses (1) and (2) of Section 4(b) of Article X of the Missouri Constitution, as such property is defined in this section, shall be deemed to be included in the term "utility, industrial, commercial, railroad and other real property".

2. Pursuant to Article X of the state Constitution, any taxing district may adjust its operating levy to recoup any loss of property tax revenue, except revenues from the surtax imposed pursuant to Article X, Subsection 2 of Section 6 of the Constitution, as the result of changing the classification of structures intended to be used for residential living by human occupants which contain five or more dwelling units if such adjustment of the levy does not exceed the highest tax rate in effect subsequent to the 1980 tax year. For purposes of this section, loss in revenue shall include the difference between the revenue that would have been collected on such property under its classification prior to enactment of this section and the amount to be collected under its classification under this section. The county assessor of each county or city not within a county shall provide information to each taxing district within its boundaries regarding the difference in

90 assessed valuation of such property as the result of such  
91 change in classification.

92 3. All reclassification of property as the result of  
93 changing the classification of structures intended to be  
94 used for residential living by human occupants which contain  
95 five or more dwelling units shall apply to assessments made  
96 after December 31, 1994.

97 4. Where real property is used or held for use for  
98 more than one purpose and such uses result in different  
99 classifications, the county assessor shall allocate to each  
100 classification the percentage of the true value in money of  
101 the property devoted to each use; except that, where  
102 agricultural and horticultural property, as defined in this  
103 section, also contains a dwelling unit or units, the farm  
104 dwelling, appurtenant residential-related structures and up  
105 to five acres immediately surrounding such farm dwelling  
106 shall be residential property, as defined in this section,  
107 provided that the portion of property used or held for use  
108 as an urban and community garden shall not be residential  
109 property. This subsection shall not apply to any reliever  
110 airport.

111 5. All real property which is vacant, unused, or held  
112 for future use; which is used for a private club, a not-for-  
113 profit or other nonexempt lodge, club, business, trade,  
114 service organization, or similar entity; or for which a  
115 determination as to its classification cannot be made under  
116 the definitions set out in subsection 1 of this section,  
117 shall be classified according to its immediate most suitable  
118 economic use, which use shall be determined after  
119 consideration of:

120 (1) Immediate prior use, if any, of such property;

121 (2) Location of such property;

(3) Zoning classification of such property; except that, such zoning classification shall not be considered conclusive if, upon consideration of all factors, it is determined that such zoning classification does not reflect the immediate most suitable economic use of the property;

(4) Other legal restrictions on the use of such property;

(5) Availability of water, electricity, gas, sewers, street lighting, and other public services for such property;

(6) Size of such property;

(7) Access of such property to public thoroughfares; and

(8) Any other factors relevant to a determination of the immediate most suitable economic use of such property.

6. All lands classified as forest croplands shall not, for taxation purposes, be classified as subclass (1), subclass (2), or subclass (3) real property, as such classes are prescribed in Section 4(b) of Article X of the Missouri Constitution and defined in this section, but shall be taxed in accordance with the laws enacted to implement Section 7 of Article X of the Missouri Constitution."; and

Further amend the title and enacting clause accordingly.