

SENATE AMENDMENT NO. _____

Offered by _____ Of _____

Amend SS/SCS/Senate Bill Nos. 1410 & 853, Page 1, Section 115.240, Line 13,

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" [,]:

6 (a) All real property improved by a structure which is
7 used or intended to be used for residential living by human
8 occupants [,];

9 (b) Vacant land in connection with an airport [,];

10 (c) Land used as a golf course [,];

11 (d) Manufactured home parks [,];

12 (e) Bed and breakfast inns in which the owner resides
13 and uses as a primary residence with six or fewer rooms for
14 rent [, and];

15 (f) Time-share units as defined in section 407.600,
16 except to the extent such units are actually rented and
17 subject to sales tax under subdivision (6) of subsection 1
18 of section 144.020 [, but];

19 (g) Any single family home owned by an individual or
20 business that is leased for a term of less than thirty
21 consecutive days, in whole or in part, subject to sales tax
22 under subdivision (6) of subsection 1 of section 144.020,
23 provided that the provisions of this paragraph may not apply
24 to such properties in excess of fifteen such properties
25 owned by the same individual or business. For the purposes

26 of this paragraph, the term "business" shall mean a sole
27 proprietor, partnership, or limited liability company. For
28 the purposes of this paragraph for determining the number of
29 single family homes leased for a term of less than thirty
30 consecutive days, in whole or in part, subject to sales tax
31 under subdivision (6) of subsection 1 of section 144.020
32 owned by an individual or business, all single family homes
33 that are such properties owned by the individual or
34 business, or owned by any business entity in which such
35 individual or business holds any ownership, membership, or
36 beneficial interest, direct or indirect, shall be counted.
37 The provisions of this paragraph shall not be construed to
38 authorize the classification of any real property owned by a
39 corporation as residential property;

40 Residential property shall not include other similar
41 facilities used primarily for transient housing. For the
42 purposes of this section, "transient housing" means all
43 rooms available for rent or lease for which the receipts
44 from the rent or lease of such rooms are subject to state
45 sales tax pursuant to subdivision (6) of subsection 1 of
46 section 144.020; the leasing of a single family home, in
47 whole or in part, for a term of less than thirty consecutive
48 days does not, in itself, constitute "transient housing";

49 (2) "Agricultural and horticultural property", all
50 real property used for agricultural purposes and devoted
51 primarily to the raising and harvesting of crops; to the
52 feeding, breeding and management of livestock which shall
53 include breeding, showing, and boarding of horses; to
54 dairying, or to any other combination thereof; and buildings
55 and structures customarily associated with farming,
56 agricultural, and horticultural uses. Agricultural and
57 horticultural property shall also include land devoted to

58 and qualifying for payments or other compensation under a
59 soil conservation or agricultural assistance program under
60 an agreement with an agency of the federal government.
61 Agricultural and horticultural property shall further
62 include any reliever airport. Real property classified as
63 forest croplands shall not be agricultural or horticultural
64 property so long as it is classified as forest croplands and
65 shall be taxed in accordance with the laws enacted to
66 implement Section 7 of Article X of the Missouri
67 Constitution. Agricultural and horticultural property shall
68 also include any sawmill or planing mill defined in the U.S.
69 Department of Labor's Standard Industrial Classification
70 (SIC) Manual under Industry Group 242 with the SIC number
71 2421. Agricultural and horticultural property shall also
72 include urban and community gardens. For the purposes of
73 this section, "urban and community gardens" shall include
74 real property cultivated by residents of a neighborhood or
75 community for the purposes of providing agricultural
76 products, as defined in section 262.900, for the use of
77 residents of the neighborhood or community, and shall not
78 include a garden intended for individual or personal use;

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

91 in this section, shall be deemed to be included in the term
92 "utility, industrial, commercial, railroad and other real
93 property".

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

113 3. All reclassification of property as the result of
114 changing the classification of structures intended to be
115 used for residential living by human occupants which contain
116 five or more dwelling units shall apply to assessments made
117 after December 31, 1994.

118 4. Where real property is used or held for use for
119 more than one purpose and such uses result in different
120 classifications, the county assessor shall allocate to each
121 classification the percentage of the true value in money of
122 the property devoted to each use; except that, where
123 agricultural and horticultural property, as defined in this

124 section, also contains a dwelling unit or units, the farm
125 dwelling, appurtenant residential-related structures and up
126 to five acres immediately surrounding such farm dwelling
127 shall be residential property, as defined in this section,
128 provided that the portion of property used or held for use
129 as an urban and community garden shall not be residential
130 property. This subsection shall not apply to any reliever
131 airport.

132 5. All real property which is vacant, unused, or held
133 for future use; which is used for a private club, a not-for-
134 profit or other nonexempt lodge, club, business, trade,
135 service organization, or similar entity; or for which a
136 determination as to its classification cannot be made under
137 the definitions set out in subsection 1 of this section,
138 shall be classified according to its immediate most suitable
139 economic use, which use shall be determined after
140 consideration of:

- 141 (1) Immediate prior use, if any, of such property;
- 142 (2) Location of such property;
- 143 (3) Zoning classification of such property; except
144 that, such zoning classification shall not be considered
145 conclusive if, upon consideration of all factors, it is
146 determined that such zoning classification does not reflect
147 the immediate most suitable economic use of the property;
- 148 (4) Other legal restrictions on the use of such
149 property;
- 150 (5) Availability of water, electricity, gas, sewers,
151 street lighting, and other public services for such property;
- 152 (6) Size of such property;
- 153 (7) Access of such property to public thoroughfares;
- 154 and
- 155 (8) Any other factors relevant to a determination of
156 the immediate most suitable economic use of such property.

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

164 7. An assessor shall not reclassify any real property
165 from one subclass of real property to another subclass of
166 real property without first providing written notice to the
167 owner of record of such property and offering an opportunity
168 for an in-person consultation with the owner of record."; and
169 Further amend the title and enacting clause accordingly.