

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

Assessed Valuation	Penalty
0 - \$1,000	\$15.00
\$1,001 - \$2,000	\$25.00
\$2,001 - \$3,000	\$35.00
\$3,001 - \$4,000	\$45.00

24	\$4,001 - \$5,000	\$55.00
25	\$5,001 - \$6,000	\$65.00
26	\$6,001 - \$7,000	\$75.00
27	\$7,001 - \$8,000	\$85.00
28	\$8,001 - \$9,000	\$95.00
29	\$9,001 and above	\$105.00

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

- 41 (1) The taxpayer is in military service and is outside  
42 the state;
- 43 (2) The taxpayer filed timely, but in the wrong county;
- 44 (3) There was a loss of records due to fire or flood;
- 45 (4) The taxpayer can show the list was mailed timely  
46 as evidenced by the date of postmark;
- 47 (5) The assessor determines that no form for listing  
48 personal property was mailed to the taxpayer for that tax  
49 year; or
- 50 (6) The neglect occurred as a direct result of the  
51 actions or inactions of the county or its employees or  
52 contractors.

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

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

67           4. If annual waivers exceed forty percent, then by  
68 February first of each year, the assessor shall transmit to  
69 the county employees' retirement fund an electronic or paper  
70 copy of the log maintained under subsection 3 of section  
71 50.1020 for the prior calendar year.

72           5. An assessor may, upon request of a taxpayer, send  
73 any assessment list or notice required by this section to  
74 such taxpayer in electronic form."; and

75           Further amend the title and enacting clause accordingly.