

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/SCS/HCS/House Bill No. 1606, Page 1, Section title, Lines 5-6,

2 by striking "county officials" and inserting in lieu thereof
3 the following: "local government"; and

4 Further amend said bill, page 15, section 140.190, line
5 55, by inserting after all of said line 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, the assessor shall
13 annually assess all personal property at thirty-three and
14 one-third percent of its true value in money as of January
15 first of each calendar year. The assessor shall annually
16 assess all real property, including any new construction and
17 improvements to real property, and possessory interests in
18 real property at the percent of its true value in money set
19 in subsection 5 of this section. The true value in money of
20 any possessory interest in real property in subclass (3),
21 where such real property is on or lies within the ultimate
22 airport boundary as shown by a federal airport layout plan,
23 as defined by 14 CFR 151.5, of a commercial airport having a
24 FAR Part 139 certification and owned by a political
25 subdivision, shall be the otherwise applicable true value in
26 money of any such possessory interest in real property, less

27 the total dollar amount of costs paid by a party, other than
28 the political subdivision, towards any new construction or
29 improvements on such real property completed after January
30 1, 2008, and which are included in the above-mentioned
31 possessory interest, regardless of the year in which such
32 costs were incurred or whether such costs were considered in
33 any prior year. The assessor shall annually assess all real
34 property in the following manner: new assessed values shall
35 be determined as of January first of each odd-numbered year
36 and shall be entered in the assessor's books; those same
37 assessed values shall apply in the following even-numbered
38 year, except for new construction and property improvements
39 which shall be valued as though they had been completed as
40 of January first of the preceding odd-numbered year, provided that no real residential property shall be assessed
41 at a value that exceeds the previous assessed value for such
42 property, exclusive of new construction and improvements, by
43 more than the percentage increase in the consumer price
44 index or ten percent, whichever is greater. The assessor
45 may call at the office, place of doing business, or
46 residence of each person required by this chapter to list
47 property, and require the person to make a correct statement
48 of all taxable tangible personal property owned by the
49 person or under his or her care, charge or management,
50 taxable in the county. On or before January first of each
51 even-numbered year, the assessor shall prepare and submit a
52 two-year assessment maintenance plan to the county governing
53 body and the state tax commission for their respective
54 approval or modification. The county governing body shall
55 approve and forward such plan or its alternative to the plan
56 to the state tax commission by February first. If the
57 county governing body fails to forward the plan or its
58 alternative to the plan to the state tax commission by
59

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

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

89 (2) The purchase prices from sales of at least three
90 comparable properties and the address or location thereof.
91 As used in this subdivision, the word "comparable" means
92 that:

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

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

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

106 3. The following items of personal property shall each
107 constitute separate subclasses of tangible personal property
108 and shall be assessed and valued for the purposes of
109 taxation at the following percentages of their true value in
110 money:

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

113 (2) Livestock, twelve percent;

114 (3) Farm machinery, twelve percent;

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

122 (5) Poultry, twelve percent; and

123 (6) Tools and equipment used for pollution control and
124 tools and equipment used in retooling for the purpose of
125 introducing new product lines or used for making

126 improvements to existing products by any company which is
127 located in a state enterprise zone and which is identified
128 by any standard industrial classification number cited in
129 subdivision (7) of section 135.200, twenty-five percent.

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

136 5. (1) All subclasses of real property, as such
137 subclasses are established in Section 4(b) of Article X of
138 the Missouri Constitution and defined in section 137.016,
139 shall be assessed at the following percentages of true value:

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

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

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

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

156 6. Manufactured homes, as defined in section 700.010,
157 which are actually used as dwelling units shall be assessed
158 at the same percentage of true value as residential real

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

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

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

192 9. The assessor of each county and each city not
193 within a county shall use the trade-in value published in
194 the October issue of the National Automobile Dealers'
195 Association Official Used Car Guide, or its successor
196 publication, as the recommended guide of information for
197 determining the true value of motor vehicles described in
198 such publication. The assessor shall not use a value that
199 is greater than the average trade-in value in determining
200 the true value of the motor vehicle without performing a
201 physical inspection of the motor vehicle. For vehicles two
202 years old or newer from a vehicle's model year, the assessor
203 may use a value other than average without performing a
204 physical inspection of the motor vehicle. In the absence of
205 a listing for a particular motor vehicle in such
206 publication, the assessor shall use such information or
207 publications which in the assessor's judgment will fairly
208 estimate the true value in money of the motor vehicle.

209 10. Before the assessor may increase the assessed
210 valuation of any parcel of subclass (1) real property by
211 more than fifteen percent since the last assessment,
212 excluding increases due to new construction or improvements,
213 the assessor shall conduct a physical inspection of such
214 property.

215 11. If a physical inspection is required, pursuant to
216 subsection 10 of this section, the assessor shall notify the
217 property owner of that fact in writing and shall provide the
218 owner clear written notice of the owner's rights relating to
219 the physical inspection. If a physical inspection is
220 required, the property owner may request that an interior
221 inspection be performed during the physical inspection. The
222 owner shall have no less than thirty days to notify the
223 assessor of a request for an interior physical inspection.

224 12. A physical inspection, as required by subsection
225 10 of this section, shall include, but not be limited to, an
226 on-site personal observation and review of all exterior
227 portions of the land and any buildings and improvements to
228 which the inspector has or may reasonably and lawfully gain
229 external access, and shall include an observation and review
230 of the interior of any buildings or improvements on the
231 property upon the timely request of the owner pursuant to
232 subsection 11 of this section. Mere observation of the
233 property via a drive-by inspection or the like shall not be
234 considered sufficient to constitute a physical inspection as
235 required by this section.

236 13. A county or city collector may accept credit cards
237 as proper form of payment of outstanding property tax or
238 license due. No county or city collector may charge
239 surcharge for payment by credit card which exceeds the fee
240 or surcharge charged by the credit card bank, processor, or
241 issuer for its service. A county or city collector may
242 accept payment by electronic transfers of funds in payment
243 of any tax or license and charge the person making such
244 payment a fee equal to the fee charged the county by the
245 bank, processor, or issuer of such electronic payment.

246 14. Any county or city not within a county in this
247 state may, by an affirmative vote of the governing body of
248 such county, opt out of the provisions of this section and
249 sections 137.073, 138.060, and 138.100 as enacted by house
250 bill no. 1150 of the ninety-first general assembly, second
251 regular session and section 137.073 as modified by house
252 committee substitute for senate substitute for senate
253 committee substitute for senate bill no. 960, ninety-second
254 general assembly, second regular session, for the next year
255 of the general reassessment, prior to January first of any
256 year. No county or city not within a county shall exercise

257 this opt-out provision after implementing the provisions of
258 this section and sections 137.073, 138.060, and 138.100 as
259 enacted by house bill no. 1150 of the ninety-first general
260 assembly, second regular session and section 137.073 as
261 modified by house committee substitute for senate substitute
262 for senate committee substitute for senate bill no. 960,
263 ninety-second general assembly, second regular session, in a
264 year of general reassessment. For the purposes of applying
265 the provisions of this subsection, a political subdivision
266 contained within two or more counties where at least one of
267 such counties has opted out and at least one of such
268 counties has not opted out shall calculate a single tax rate
269 as in effect prior to the enactment of house bill no. 1150
270 of the ninety-first general assembly, second regular
271 session. A governing body of a city not within a county or
272 a county that has opted out under the provisions of this
273 subsection may choose to implement the provisions of this
274 section and sections 137.073, 138.060, and 138.100 as
275 enacted by house bill no. 1150 of the ninety-first general
276 assembly, second regular session, and section 137.073 as
277 modified by house committee substitute for senate substitute
278 for senate committee substitute for senate bill no. 960,
279 ninety-second general assembly, second regular session, for
280 the next year of general reassessment, by an affirmative
281 vote of the governing body prior to December thirty-first of
282 any year.

283 15. The governing body of any city of the third
284 classification with more than twenty-six thousand three
285 hundred but fewer than twenty-six thousand seven hundred
286 inhabitants located in any county that has exercised its
287 authority to opt out under subsection 14 of this section may
288 levy separate and differing tax rates for real and personal
289 property only if such city bills and collects its own

290 property taxes or satisfies the entire cost of the billing
291 and collection of such separate and differing tax rates.
292 Such separate and differing rates shall not exceed such
293 city's tax rate ceiling.

294 16. Any portion of real property that is available as
295 reserve for strip, surface, or coal mining for minerals for
296 purposes of excavation for future use or sale to others that
297 has not been bonded and permitted under chapter 444 shall be
298 assessed based upon how the real property is currently being
299 used. Any information provided to a county assessor, state
300 tax commission, state agency, or political subdivision
301 responsible for the administration of tax policies shall, in
302 the performance of its duties, make available all books,
303 records, and information requested, except such books,
304 records, and information as are by law declared confidential
305 in nature, including individually identifiable information
306 regarding a specific taxpayer or taxpayer's mine property.
307 For purposes of this subsection, "mine property" shall mean
308 all real property that is in use or readily available as a
309 reserve for strip, surface, or coal mining for minerals for
310 purposes of excavation for current or future use or sale to
311 others that has been bonded and permitted under chapter
312 444."; and

313 Further amend the title and enacting clause accordingly.