

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

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

Amend SS/HCS/House Bill No. 2587, Page 8, Section 130.029, Line 46,

2 by inserting after all of said line the following:

3 "137.115. 1. All other laws to the contrary  
 4 notwithstanding, the assessor or the assessor's deputies in  
 5 all counties of this state including the City of St. Louis  
 6 shall annually make a list of all real and tangible personal  
 7 property taxable in the assessor's city, county, town or  
 8 district. Except as otherwise provided in subsection 3 of  
 9 this section and section 137.078, the assessor shall  
 10 annually assess all personal property at thirty-three and  
 11 one-third percent of its true value in money as of January  
 12 first of each calendar year. Beginning January 1, 2023, in  
 13 any county with more than four hundred thousand but fewer  
 14 than five hundred thousand inhabitants, all personal  
 15 property in such county shall be annually assessed at a  
 16 percent of its true value in money as of January first of  
 17 each calendar year as follows:

18 (1) A political subdivision shall annually reduce the  
 19 percentage of true value in money at which personal property  
 20 is assessed pursuant to this subsection such that the amount  
 21 by which the revenue generated by taxes levied on such  
 22 personal property is substantially equal to one hundred  
 23 percent of the growth in revenue generated by real property  
 24 assessment growth. Annual reductions shall be made pursuant  
 25 to this subdivision until December 31, 2073. Thereafter,  
 26 the percentage of true value in money at which personal

27 property is assessed shall be equal to the percentage in  
28 effect on December 31, 2073.

29 (2) The provisions of subdivision (1) of this  
30 subsection shall not be construed to relieve a political  
31 subdivision from adjustments to property tax levies as  
32 required by section 137.073.

33 (3) For the purposes of subdivision (1) of this  
34 subsection, "real property assessment growth" shall mean the  
35 growth in revenue from increases in the total assessed  
36 valuation of all real property in a political subdivision  
37 over the revenue generated from the assessed valuation of  
38 such real property from the previous calendar year. Real  
39 property assessment growth shall not include any revenue in  
40 excess of the percent increase in the consumer price index,  
41 as described in subsection 2 of section 137.073.

42 (4) Notwithstanding the provisions of subdivisions (1)  
43 to (4) of this subsection to the contrary, for the purposes  
44 of the tax levied pursuant to Article III, Section 38(b) of  
45 the Missouri Constitution, all personal property shall be  
46 assessed at thirty-three and one-third percent of its true  
47 value in money as of January first of each calendar year.

48 2. The assessor shall annually assess all real  
49 property, including any new construction and improvements to  
50 real property, and possessory interests in real property at  
51 the percent of its true value in money set in subsection [5]  
52 6 of this section. The true value in money of any  
53 possessory interest in real property in subclass (3), where  
54 such real property is on or lies within the ultimate airport  
55 boundary as shown by a federal airport layout plan, as  
56 defined by 14 CFR 151.5, of a commercial airport having a  
57 FAR Part 139 certification and owned by a political  
58 subdivision, shall be the otherwise applicable true value in  
59 money of any such possessory interest in real property, less

60 the total dollar amount of costs paid by a party, other than  
61 the political subdivision, towards any new construction or  
62 improvements on such real property completed after January  
63 1, 2008, and which are included in the above-mentioned  
64 possessory interest, regardless of the year in which such  
65 costs were incurred or whether such costs were considered in  
66 any prior year. The assessor shall annually assess all real  
67 property in the following manner: new assessed values shall  
68 be determined as of January first of each odd-numbered year  
69 and shall be entered in the assessor's books; those same  
70 assessed values shall apply in the following even-numbered  
71 year, except for new construction and property improvements  
72 which shall be valued as though they had been completed as  
73 of January first of the preceding odd-numbered year. The  
74 assessor may call at the office, place of doing business, or  
75 residence of each person required by this chapter to list  
76 property, and require the person to make a correct statement  
77 of all taxable tangible personal property owned by the  
78 person or under his or her care, charge or management,  
79 taxable in the county. On or before January first of each  
80 even-numbered year, the assessor shall prepare and submit a  
81 two-year assessment maintenance plan to the county governing  
82 body and the state tax commission for their respective  
83 approval or modification. The county governing body shall  
84 approve and forward such plan or its alternative to the plan  
85 to the state tax commission by February first. If the  
86 county governing body fails to forward the plan or its  
87 alternative to the plan to the state tax commission by  
88 February first, the assessor's plan shall be considered  
89 approved by the county governing body. If the state tax  
90 commission fails to approve a plan and if the state tax  
91 commission and the assessor and the governing body of the  
92 county involved are unable to resolve the differences, in

93 order to receive state cost-share funds outlined in section  
94 137.750, the county or the assessor shall petition the  
95 administrative hearing commission, by May first, to decide  
96 all matters in dispute regarding the assessment maintenance  
97 plan. Upon agreement of the parties, the matter may be  
98 stayed while the parties proceed with mediation or  
99 arbitration upon terms agreed to by the parties. The final  
100 decision of the administrative hearing commission shall be  
101 subject to judicial review in the circuit court of the  
102 county involved. In the event a valuation of subclass (1)  
103 real property within any county with a charter form of  
104 government, or within a city not within a county, is made by  
105 a computer, computer-assisted method or a computer program,  
106 the burden of proof, supported by clear, convincing and  
107 cogent evidence to sustain such valuation, shall be on the  
108 assessor at any hearing or appeal. In any such county,  
109 unless the assessor proves otherwise, there shall be a  
110 presumption that the assessment was made by a computer,  
111 computer-assisted method or a computer program. Such  
112 evidence shall include, but shall not be limited to, the  
113 following:

114 (1) The findings of the assessor based on an appraisal  
115 of the property by generally accepted appraisal techniques;  
116 and

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

119 As used in this subdivision, the word "comparable" means  
120 that:

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

123 (b) Such properties are not more than one mile from  
124 the site of the disputed property, except where no similar  
125 properties exist within one mile of the disputed property,

126 the nearest comparable property shall be used. Such  
127 property shall be within five hundred square feet in size of  
128 the disputed property, and resemble the disputed property in  
129 age, floor plan, number of rooms, and other relevant  
130 characteristics.

131 [2.] 3. Assessors in each county of this state and the  
132 City of St. Louis may send personal property assessment  
133 forms through the mail.

134 [3.] 4. The following items of personal property shall  
135 each constitute separate subclasses of tangible personal  
136 property and shall be assessed and valued for the purposes  
137 of taxation at the following percentages of their true value  
138 in money:

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

141 (2) Livestock, twelve percent;

142 (3) Farm machinery, twelve percent;

143 (4) Motor vehicles which are eligible for registration  
144 as and are registered as historic motor vehicles pursuant to  
145 section 301.131 and aircraft which are at least twenty-five  
146 years old and which are used solely for noncommercial  
147 purposes and are operated less than two hundred hours per  
148 year or aircraft that are home built from a kit, five  
149 percent;

150 (5) Poultry, twelve percent; and

151 (6) Tools and equipment used for pollution control and  
152 tools and equipment used in retooling for the purpose of  
153 introducing new product lines or used for making  
154 improvements to existing products by any company which is  
155 located in a state enterprise zone and which is identified  
156 by any standard industrial classification number cited in  
157 subdivision (7) of section 135.200, twenty-five percent.

158           [4.] 5. The person listing the property shall enter a  
159 true and correct statement of the property, in a printed  
160 blank prepared for that purpose. The statement, after being  
161 filled out, shall be signed and either affirmed or sworn to  
162 as provided in section 137.155. The list shall then be  
163 delivered to the assessor.

164           [5.] 6. (1) All subclasses of real property, as such  
165 subclasses are established in Section 4(b) of Article X of  
166 the Missouri Constitution and defined in section 137.016,  
167 shall be assessed at the following percentages of true value:

168           (a) For real property in subclass (1), nineteen  
169 percent;

170           (b) For real property in subclass (2), twelve percent;  
171 and

172           (c) For real property in subclass (3), thirty-two  
173 percent.

174           (2) A taxpayer may apply to the county assessor, or,  
175 if not located within a county, then the assessor of such  
176 city, for the reclassification of such taxpayer's real  
177 property if the use or purpose of such real property is  
178 changed after such property is assessed under the provisions  
179 of this chapter. If the assessor determines that such  
180 property shall be reclassified, he or she shall determine  
181 the assessment under this subsection based on the percentage  
182 of the tax year that such property was classified in each  
183 subclassification.

184           [6.] 7. Manufactured homes, as defined in section  
185 700.010, which are actually used as dwelling units shall be  
186 assessed at the same percentage of true value as residential  
187 real property for the purpose of taxation. The percentage  
188 of assessment of true value for such manufactured homes  
189 shall be the same as for residential real property. If the  
190 county collector cannot identify or find the manufactured

191 home when attempting to attach the manufactured home for  
192 payment of taxes owed by the manufactured home owner, the  
193 county collector may request the county commission to have  
194 the manufactured home removed from the tax books, and such  
195 request shall be granted within thirty days after the  
196 request is made; however, the removal from the tax books  
197 does not remove the tax lien on the manufactured home if it  
198 is later identified or found. For purposes of this section,  
199 a manufactured home located in a manufactured home rental  
200 park, rental community or on real estate not owned by the  
201 manufactured home owner shall be considered personal  
202 property. For purposes of this section, a manufactured home  
203 located on real estate owned by the manufactured home owner  
204 may be considered real property.

205 [7.] 8. Each manufactured home assessed shall be  
206 considered a parcel for the purpose of reimbursement  
207 pursuant to section 137.750, unless the manufactured home is  
208 deemed to be real estate as defined in subsection 7 of  
209 section 442.015 and assessed as a realty improvement to the  
210 existing real estate parcel.

211 [8.] 9. Any amount of tax due and owing based on the  
212 assessment of a manufactured home shall be included on the  
213 personal property tax statement of the manufactured home  
214 owner unless the manufactured home is deemed to be real  
215 estate as defined in subsection 7 of section 442.015, in  
216 which case the amount of tax due and owing on the assessment  
217 of the manufactured home as a realty improvement to the  
218 existing real estate parcel shall be included on the real  
219 property tax statement of the real estate owner.

220 [9.] 10. The assessor of each county and each city not  
221 within a county shall use the trade-in value published in  
222 the October issue of the National Automobile Dealers'  
223 Association Official Used Car Guide, or its successor

224 publication, as the recommended guide of information for  
225 determining the true value of motor vehicles described in  
226 such publication. The assessor shall not use a value that  
227 is greater than the average trade-in value in determining  
228 the true value of the motor vehicle without performing a  
229 physical inspection of the motor vehicle. For vehicles two  
230 years old or newer from a vehicle's model year, the assessor  
231 may use a value other than average without performing a  
232 physical inspection of the motor vehicle. In the absence of  
233 a listing for a particular motor vehicle in such  
234 publication, the assessor shall use such information or  
235 publications which in the assessor's judgment will fairly  
236 estimate the true value in money of the motor vehicle.

237 [10.] 11. Before the assessor may increase the  
238 assessed valuation of any parcel of subclass (1) real  
239 property by more than fifteen percent since the last  
240 assessment, excluding increases due to new construction or  
241 improvements, the assessor shall conduct a physical  
242 inspection of such property.

243 [11.] 12. If a physical inspection is required,  
244 pursuant to subsection [10] 11 of this section, the assessor  
245 shall notify the property owner of that fact in writing and  
246 shall provide the owner clear written notice of the owner's  
247 rights relating to the physical inspection. If a physical  
248 inspection is required, the property owner may request that  
249 an interior inspection be performed during the physical  
250 inspection. The owner shall have no less than thirty days  
251 to notify the assessor of a request for an interior physical  
252 inspection.

253 [12.] 13. A physical inspection, as required by  
254 subsection [10] 11 of this section, shall include, but not  
255 be limited to, an on-site personal observation and review of  
256 all exterior portions of the land and any buildings and



257 improvements to which the inspector has or may reasonably  
258 and lawfully gain external access, and shall include an  
259 observation and review of the interior of any buildings or  
260 improvements on the property upon the timely request of the  
261 owner pursuant to subsection ~~11~~ 12 of this section. Mere  
262 observation of the property via a drive-by inspection or the  
263 like shall not be considered sufficient to constitute a  
264 physical inspection as required by this section.

265 ~~13.~~ 14. A county or city collector may accept credit  
266 cards as proper form of payment of outstanding property tax  
267 or license due. No county or city collector may charge  
268 surcharge for payment by credit card which exceeds the fee  
269 or surcharge charged by the credit card bank, processor, or  
270 issuer for its service. A county or city collector may  
271 accept payment by electronic transfers of funds in payment  
272 of any tax or license and charge the person making such  
273 payment a fee equal to the fee charged the county by the  
274 bank, processor, or issuer of such electronic payment.

275 ~~14.~~ 15. Any county or city not within a county in  
276 this state may, by an affirmative vote of the governing body  
277 of such county, opt out of the provisions of this section  
278 and sections 137.073, 138.060, and 138.100 as enacted by  
279 house bill no. 1150 of the ninety-first general assembly,  
280 second regular session and section 137.073 as modified by  
281 house committee substitute for senate substitute for senate  
282 committee substitute for senate bill no. 960, ninety-second  
283 general assembly, second regular session, for the next year  
284 of the general reassessment, prior to January first of any  
285 year. No county or city not within a county shall exercise  
286 this opt-out provision after implementing the provisions of  
287 this section and sections 137.073, 138.060, and 138.100 as  
288 enacted by house bill no. 1150 of the ninety-first general  
289 assembly, second regular session and section 137.073 as

290 modified by house committee substitute for senate substitute  
291 for senate committee substitute for senate bill no. 960,  
292 ninety-second general assembly, second regular session, in a  
293 year of general reassessment. For the purposes of applying  
294 the provisions of this subsection, a political subdivision  
295 contained within two or more counties where at least one of  
296 such counties has opted out and at least one of such  
297 counties has not opted out shall calculate a single tax rate  
298 as in effect prior to the enactment of house bill no. 1150  
299 of the ninety-first general assembly, second regular  
300 session. A governing body of a city not within a county or  
301 a county that has opted out under the provisions of this  
302 subsection may choose to implement the provisions of this  
303 section and sections 137.073, 138.060, and 138.100 as  
304 enacted by house bill no. 1150 of the ninety-first general  
305 assembly, second regular session, and section 137.073 as  
306 modified by house committee substitute for senate substitute  
307 for senate committee substitute for senate bill no. 960,  
308 ninety-second general assembly, second regular session, for  
309 the next year of general reassessment, by an affirmative  
310 vote of the governing body prior to December thirty-first of  
311 any year.

312 ~~[15.]~~ 16. The governing body of any city of the third  
313 classification with more than twenty-six thousand three  
314 hundred but fewer than twenty-six thousand seven hundred  
315 inhabitants located in any county that has exercised its  
316 authority to opt out under subsection ~~[14]~~ 15 of this  
317 section may levy separate and differing tax rates for real  
318 and personal property only if such city bills and collects  
319 its own property taxes or satisfies the entire cost of the  
320 billing and collection of such separate and differing tax  
321 rates. Such separate and differing rates shall not exceed  
322 such city's tax rate ceiling.

323           [16.] 17. Any portion of real property that is  
324 available as reserve for strip, surface, or coal mining for  
325 minerals for purposes of excavation for future use or sale  
326 to others that has not been bonded and permitted under  
327 chapter 444 shall be assessed based upon how the real  
328 property is currently being used. Any information provided  
329 to a county assessor, state tax commission, state agency, or  
330 political subdivision responsible for the administration of  
331 tax policies shall, in the performance of its duties, make  
332 available all books, records, and information requested,  
333 except such books, records, and information as are by law  
334 declared confidential in nature, including individually  
335 identifiable information regarding a specific taxpayer or  
336 taxpayer's mine property. For purposes of this subsection,  
337 "mine property" shall mean all real property that is in use  
338 or readily available as a reserve for strip, surface, or  
339 coal mining for minerals for purposes of excavation for  
340 current or future use or sale to others that has been bonded  
341 and permitted under chapter 444."; and

342           Further amend the title and enacting clause accordingly.