

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/SCS/Senate Bill No. 413, Page 1, Section Title, Lines 3-4,

2 by striking "tax credits for investments in certain Missouri
3 businesses" and inserting in lieu thereof the following:

4 "taxation"; and

5 Further amend said bill and page, Section A, line 3, by
6 inserting after all of said line the following:

7 "137.115. 1. All other laws to the contrary
8 notwithstanding, the assessor or the assessor's deputies in
9 all counties of this state including the City of St. Louis
10 shall annually make a list of all real and tangible personal
11 property taxable in the assessor's city, county, town or
12 district. Except as otherwise provided in subsection 3 of
13 this section and section 137.078, for all calendar years
14 ending on or before December 31, 2023, the assessor shall
15 annually assess all personal property at thirty-three and
16 one-third percent of its true value in money as of January
17 first of each calendar year. Except as otherwise provided
18 in subsection 3 of this section and section 137.078, for all
19 calendar years beginning on or after January 1, 2024, the
20 assessor shall annually assess all personal property at
21 thirty-one percent of its true value in money as of January
22 first of each calendar year. The assessor shall annually
23 assess all real property, including any new construction and
24 improvements to real property, and possessory interests in
25 real property at the percent of its true value in money set
26 in subsection 5 of this section. The true value in money of

27 any possessory interest in real property in subclass (3),
28 where such real property is on or lies within the ultimate
29 airport boundary as shown by a federal airport layout plan,
30 as defined by 14 CFR 151.5, of a commercial airport having a
31 FAR Part 139 certification and owned by a political
32 subdivision, shall be the otherwise applicable true value in
33 money of any such possessory interest in real property, less
34 the total dollar amount of costs paid by a party, other than
35 the political subdivision, towards any new construction or
36 improvements on such real property completed after January
37 1, 2008, and which are included in the above-mentioned
38 possessory interest, regardless of the year in which such
39 costs were incurred or whether such costs were considered in
40 any prior year. The assessor shall annually assess all real
41 property in the following manner: new assessed values shall
42 be determined as of January first of each odd-numbered year
43 and shall be entered in the assessor's books; those same
44 assessed values shall apply in the following even-numbered
45 year, except for new construction and property improvements
46 which shall be valued as though they had been completed as
47 of January first of the preceding odd-numbered year. The
48 assessor may call at the office, place of doing business, or
49 residence of each person required by this chapter to list
50 property, and require the person to make a correct statement
51 of all taxable tangible personal property owned by the
52 person or under his or her care, charge or management,
53 taxable in the county. On or before January first of each
54 even-numbered year, the assessor shall prepare and submit a
55 two-year assessment maintenance plan to the county governing
56 body and the state tax commission for their respective
57 approval or modification. The county governing body shall
58 approve and forward such plan or its alternative to the plan
59 to the state tax commission by February first. If the

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

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

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

93 As used in this subdivision, the word "comparable" means
94 that:

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

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

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

108 3. The following items of personal property shall each
109 constitute separate subclasses of tangible personal property
110 and shall be assessed and valued for the purposes of
111 taxation at the following percentages of their true value in
112 money, except as provided in subsection 9 of this section:

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

115 (2) Livestock, twelve percent;

116 (3) Farm machinery, twelve percent;

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

124 (5) Poultry, twelve percent; and

125 (6) Tools and equipment used for pollution control and
126 tools and equipment used in retooling for the purpose of
127 introducing new product lines or used for making
128 improvements to existing products by any company which is
129 located in a state enterprise zone and which is identified
130 by any standard industrial classification number cited in
131 subdivision (7) of section 135.200, twenty-five percent.

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

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

142 (a) For real property in subclass (1), nineteen
143 percent;

144 (b) For real property in subclass (2), twelve percent;
145 and

146 (c) For real property in subclass (3), thirty-two
147 percent.

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

158 6. Manufactured homes, as defined in section 700.010,
159 which are actually used as dwelling units shall be assessed
160 at the same percentage of true value as residential real
161 property for the purpose of taxation. The percentage of
162 assessment of true value for such manufactured homes shall
163 be the same as for residential real property. If the county
164 collector cannot identify or find the manufactured home when
165 attempting to attach the manufactured home for payment of
166 taxes owed by the manufactured home owner, the county
167 collector may request the county commission to have the
168 manufactured home removed from the tax books, and such
169 request shall be granted within thirty days after the
170 request is made; however, the removal from the tax books
171 does not remove the tax lien on the manufactured home if it
172 is later identified or found. For purposes of this section,
173 a manufactured home located in a manufactured home rental
174 park, rental community or on real estate not owned by the
175 manufactured home owner shall be considered personal
176 property. For purposes of this section, a manufactured home
177 located on real estate owned by the manufactured home owner
178 may be considered real property.

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

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

191 of the manufactured home as a realty improvement to the
 192 existing real estate parcel shall be included on the real
 193 property tax statement of the real estate owner.

194 9. To determine the true value in money for motor
 195 vehicles and farm machinery, the assessor of each county and
 196 each city not within a county shall use the [trade-in value
 197 published in the October issue of the National Automobile
 198 Dealers' Association Official Used Car Guide, or its
 199 successor publication, as the recommended guide of
 200 information for determining the true value of motor vehicles
 201 described in such publication. The assessor shall not use a
 202 value that is greater than the average trade-in value in
 203 determining the true value of the motor vehicle without
 204 performing a physical inspection of the motor vehicle. For
 205 vehicles two years old or newer from a vehicle's model year,
 206 the assessor may use a value other than average without
 207 performing a physical inspection of the motor vehicle. In
 208 the absence of a listing for a particular motor vehicle in
 209 such publication, the assessor shall use such information or
 210 publications which in the assessor's judgment will fairly
 211 estimate the true value in money of the motor vehicle.]
 212 manufacturer's suggested retail price for the year of
 213 manufacture of a motor vehicle or farm machinery, and shall
 214 apply the following depreciation schedule to such value to
 215 determine the motor vehicle's or farm machinery's true value
 216 in money:

217	<u>Years since manufacture</u>	<u>Percent Depreciation</u>
218	<u>Current</u>	<u>15</u>
219	<u>1</u>	<u>25</u>
220	<u>2</u>	<u>35</u>
221	<u>3</u>	<u>45</u>
222	<u>4</u>	<u>55</u>

223	<u>5</u>	<u>65</u>
224	<u>6</u>	<u>75</u>
225	<u>7</u>	<u>85</u>
226	<u>8</u>	<u>95</u>
227	<u>9</u>	<u>Minimum value one dollar</u>

228 The state tax commission shall, with the assistance of the
 229 Missouri state assessor's association, develop the bid
 230 specifications to secure the original manufacturer's
 231 suggested retail price from a nationally recognized service.
 232 The cost of the guide and programming necessary to allow
 233 valuation by vehicle identification number in all certified
 234 mass appraisal software systems used in the state shall be
 235 paid out of a county's assessment fund established pursuant
 236 to section 137.750 if the balance in such fund is in excess
 237 of one hundred thousand dollars. If the balance in such fund
 238 is less than or equal to one hundred thousand dollars, such
 239 costs shall be paid by an appropriation secured by the state
 240 tax commission from the general assembly. The state tax
 241 commission or the state of Missouri shall be the registered
 242 user of the value guide with rights to allow all assessors
 243 access to the guide and to an online site. Counties shall
 244 be responsible for renewals and annual software costs of
 245 preparing the data in a usable format for approved personal
 246 property software vendors in the state if the balance in
 247 such county's assessment fund is in excess of one hundred
 248 thousand dollars. If the balance in such fund is less than
 249 or equal to one hundred thousand dollars, the state of
 250 Missouri or the state tax commission shall be responsible
 251 for such renewals and annual software costs. If a county
 252 creates its own software, it shall meet the same standards
 253 as the approved vendors. The data shall be available to all

254 vendors by August fifteenth annually. All vendors shall
255 have the data available for use in their client counties by
256 October first prior to the January first assessment date.
257 When the manufacturer's suggested retail price data is not
258 available from the approved source or the assessor deems it
259 not appropriate for the vehicle value he or she is valuing,
260 the assessor may obtain a manufacturer's suggested retail
261 price from a source he or she deems reliable and apply the
262 depreciation schedule set out above.

263 10. Before the assessor may increase the assessed
264 valuation of any parcel of subclass (1) real property by
265 more than fifteen percent since the last assessment,
266 excluding increases due to new construction or improvements,
267 the assessor shall conduct a physical inspection of such
268 property.

269 11. If a physical inspection is required, pursuant to
270 subsection 10 of this section, the assessor shall notify the
271 property owner of that fact in writing and shall provide the
272 owner clear written notice of the owner's rights relating to
273 the physical inspection. If a physical inspection is
274 required, the property owner may request that an interior
275 inspection be performed during the physical inspection. The
276 owner shall have no less than thirty days to notify the
277 assessor of a request for an interior physical inspection.

278 12. A physical inspection, as required by subsection
279 10 of this section, shall include, but not be limited to, an
280 on-site personal observation and review of all exterior
281 portions of the land and any buildings and improvements to
282 which the inspector has or may reasonably and lawfully gain
283 external access, and shall include an observation and review
284 of the interior of any buildings or improvements on the
285 property upon the timely request of the owner pursuant to
286 subsection 11 of this section. Mere observation of the

287 property via a drive-by inspection or the like shall not be
288 considered sufficient to constitute a physical inspection as
289 required by this section.

290 13. A county or city collector may accept credit cards
291 as proper form of payment of outstanding property tax or
292 license due. No county or city collector may charge
293 surcharge for payment by credit card which exceeds the fee
294 or surcharge charged by the credit card bank, processor, or
295 issuer for its service. A county or city collector may
296 accept payment by electronic transfers of funds in payment
297 of any tax or license and charge the person making such
298 payment a fee equal to the fee charged the county by the
299 bank, processor, or issuer of such electronic payment.

300 14. Any county or city not within a county in this
301 state may, by an affirmative vote of the governing body of
302 such county, opt out of the provisions of this section and
303 sections 137.073, 138.060, and 138.100 as enacted by house
304 bill no. 1150 of the ninety-first general assembly, second
305 regular session and section 137.073 as modified by house
306 committee substitute for senate substitute for senate
307 committee substitute for senate bill no. 960, ninety-second
308 general assembly, second regular session, for the next year
309 of the general reassessment, prior to January first of any
310 year. No county or city not within a county shall exercise
311 this opt-out provision after implementing the provisions of
312 this section and sections 137.073, 138.060, and 138.100 as
313 enacted by house bill no. 1150 of the ninety-first general
314 assembly, second regular session and section 137.073 as
315 modified by house committee substitute for senate substitute
316 for senate committee substitute for senate bill no. 960,
317 ninety-second general assembly, second regular session, in a
318 year of general reassessment. For the purposes of applying
319 the provisions of this subsection, a political subdivision

320 contained within two or more counties where at least one of
321 such counties has opted out and at least one of such
322 counties has not opted out shall calculate a single tax rate
323 as in effect prior to the enactment of house bill no. 1150
324 of the ninety-first general assembly, second regular
325 session. A governing body of a city not within a county or
326 a county that has opted out under the provisions of this
327 subsection may choose to implement the provisions of this
328 section and sections 137.073, 138.060, and 138.100 as
329 enacted by house bill no. 1150 of the ninety-first general
330 assembly, second regular session, and section 137.073 as
331 modified by house committee substitute for senate substitute
332 for senate committee substitute for senate bill no. 960,
333 ninety-second general assembly, second regular session, for
334 the next year of general reassessment, by an affirmative
335 vote of the governing body prior to December thirty-first of
336 any year.

337 15. The governing body of any city of the third
338 classification with more than twenty-six thousand three
339 hundred but fewer than twenty-six thousand seven hundred
340 inhabitants located in any county that has exercised its
341 authority to opt out under subsection 14 of this section may
342 levy separate and differing tax rates for real and personal
343 property only if such city bills and collects its own
344 property taxes or satisfies the entire cost of the billing
345 and collection of such separate and differing tax rates.
346 Such separate and differing rates shall not exceed such
347 city's tax rate ceiling.

348 16. Any portion of real property that is available as
349 reserve for strip, surface, or coal mining for minerals for
350 purposes of excavation for future use or sale to others that
351 has not been bonded and permitted under chapter 444 shall be
352 assessed based upon how the real property is currently being

353 used. Any information provided to a county assessor, state
354 tax commission, state agency, or political subdivision
355 responsible for the administration of tax policies shall, in
356 the performance of its duties, make available all books,
357 records, and information requested, except such books,
358 records, and information as are by law declared confidential
359 in nature, including individually identifiable information
360 regarding a specific taxpayer or taxpayer's mine property.
361 For purposes of this subsection, "mine property" shall mean
362 all real property that is in use or readily available as a
363 reserve for strip, surface, or coal mining for minerals for
364 purposes of excavation for current or future use or sale to
365 others that has been bonded and permitted under chapter
366 444."; and
367 Further amend the title and enacting clause accordingly.