

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SCS/Senate Bill No. 750, Page 1, Section TITLE, Line 12,

2 by striking "the collection of delinquent taxes" and
3 inserting in lieu thereof the following: "taxation"; and

4 Further amend said bill, page 2, Section A, line 22, by
5 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. Beginning January 1, 2025, all
16 personal property shall be annually assessed at a percent of
17 its true value in money as of January first of each calendar
18 year as follows:

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

27 the percentage of true value in money at which personal
28 property is assessed shall be equal to the percentage in
29 effect on December 31, 2073;

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

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

43 (4) Notwithstanding the provisions of subdivisions (1)
44 to (3) of this subsection to the contrary, for the purposes
45 of the tax levied pursuant to Article III, Section 38(b) of
46 the Missouri Constitution, all personal property shall be
47 assessed at thirty-three and one-third percent of its true
48 value in money as of January first of each calendar year;

49 (5) Subject to appropriations, a political subdivision
50 that receives total real and personal property tax revenues
51 below the allowable amount for such political subdivision in
52 such calendar year due to the provisions of subdivisions (1)
53 to (4) of this subsection shall receive reimbursement from
54 the state in an amount equal to the amount that such
55 revenues are below the total allowable amount of property
56 tax revenues for such political subdivision in such calendar
57 year.

58 2. The assessor shall annually assess all real
59 property, including any new construction and improvements to

60 real property, and possessory interests in real property at
61 the percent of its true value in money set in subsection [5]
62 6 of this section. The true value in money of any
63 possessory interest in real property in subclass (3), where
64 such real property is on or lies within the ultimate airport
65 boundary as shown by a federal airport layout plan, as
66 defined by 14 CFR 151.5, of a commercial airport having a
67 FAR Part 139 certification and owned by a political
68 subdivision, shall be the otherwise applicable true value in
69 money of any such possessory interest in real property, less
70 the total dollar amount of costs paid by a party, other than
71 the political subdivision, towards any new construction or
72 improvements on such real property completed after January
73 1, 2008, and which are included in the above-mentioned
74 possessory interest, regardless of the year in which such
75 costs were incurred or whether such costs were considered in
76 any prior year. The assessor shall annually assess all real
77 property in the following manner: new assessed values shall
78 be determined as of January first of each odd-numbered year
79 and shall be entered in the assessor's books; those same
80 assessed values shall apply in the following even-numbered
81 year, except for new construction and property improvements
82 which shall be valued as though they had been completed as
83 of January first of the preceding odd-numbered year. The
84 assessor may call at the office, place of doing business, or
85 residence of each person required by this chapter to list
86 property, and require the person to make a correct statement
87 of all taxable tangible personal property owned by the
88 person or under his or her care, charge or management,
89 taxable in the county. On or before January first of each
90 even-numbered year, the assessor shall prepare and submit a
91 two-year assessment maintenance plan to the county governing
92 body and the state tax commission for their respective

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

124 (1) The findings of the assessor based on an appraisal
125 of the property by generally accepted appraisal techniques;
126 and

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

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

133 (b) Such properties are not more than one mile from
134 the site of the disputed property, except where no similar
135 properties exist within one mile of the disputed property,
136 the nearest comparable property shall be used. Such
137 property shall be within five hundred square feet in size of
138 the disputed property, and resemble the disputed property in
139 age, floor plan, number of rooms, and other relevant
140 characteristics.

141 [2.] 3. Assessors in each county of this state and the
142 City of St. Louis may send personal property assessment
143 forms through the mail.

144 [3.] 4. The following items of personal property shall
145 each constitute separate subclasses of tangible personal
146 property and shall be assessed and valued for the purposes
147 of taxation at the following percentages of their true value
148 in money:

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

151 (2) Livestock, twelve percent;

152 (3) Farm machinery, twelve percent;

153 (4) Motor vehicles which are eligible for registration
154 as and are registered as historic motor vehicles pursuant to
155 section 301.131 and aircraft which are at least twenty-five
156 years old and which are used solely for noncommercial

157 purposes and are operated less than two hundred hours per
158 year or aircraft that are home built from a kit, five
159 percent;

160 (5) Poultry, twelve percent; and

161 (6) Tools and equipment used for pollution control and
162 tools and equipment used in retooling for the purpose of
163 introducing new product lines or used for making
164 improvements to existing products by any company which is
165 located in a state enterprise zone and which is identified
166 by any standard industrial classification number cited in
167 subdivision (7) of section 135.200, twenty-five percent.

168 [4.] 5. The person listing the property shall enter a
169 true and correct statement of the property, in a printed
170 blank prepared for that purpose. The statement, after being
171 filled out, shall be signed and either affirmed or sworn to
172 as provided in section 137.155. The list shall then be
173 delivered to the assessor.

174 [5.] 6. (1) All subclasses of real property, as such
175 subclasses are established in Section 4(b) of Article X of
176 the Missouri Constitution and defined in section 137.016,
177 shall be assessed at the following percentages of true value:

178 (a) For real property in subclass (1), nineteen
179 percent;

180 (b) For real property in subclass (2), twelve percent;
181 and

182 (c) For real property in subclass (3), thirty-two
183 percent.

184 (2) A taxpayer may apply to the county assessor, or,
185 if not located within a county, then the assessor of such
186 city, for the reclassification of such taxpayer's real
187 property if the use or purpose of such real property is
188 changed after such property is assessed under the provisions
189 of this chapter. If the assessor determines that such

190 property shall be reclassified, he or she shall determine
191 the assessment under this subsection based on the percentage
192 of the tax year that such property was classified in each
193 subclassification.

194 **[6.]** 7. Manufactured homes, as defined in section
195 700.010, which are actually used as dwelling units shall be
196 assessed at the same percentage of true value as residential
197 real property for the purpose of taxation. The percentage
198 of assessment of true value for such manufactured homes
199 shall be the same as for residential real property. If the
200 county collector cannot identify or find the manufactured
201 home when attempting to attach the manufactured home for
202 payment of taxes owed by the manufactured home owner, the
203 county collector may request the county commission to have
204 the manufactured home removed from the tax books, and such
205 request shall be granted within thirty days after the
206 request is made; however, the removal from the tax books
207 does not remove the tax lien on the manufactured home if it
208 is later identified or found. For purposes of this section,
209 a manufactured home located in a manufactured home rental
210 park, rental community or on real estate not owned by the
211 manufactured home owner shall be considered personal
212 property. For purposes of this section, a manufactured home
213 located on real estate owned by the manufactured home owner
214 may be considered real property.

215 **[7.]** 8. Each manufactured home assessed shall be
216 considered a parcel for the purpose of reimbursement
217 pursuant to section 137.750, unless the manufactured home is
218 deemed to be real estate as defined in subsection 7 of
219 section 442.015 and assessed as a realty improvement to the
220 existing real estate parcel.

221 **[8.]** 9. Any amount of tax due and owing based on the
222 assessment of a manufactured home shall be included on the

223 personal property tax statement of the manufactured home
224 owner unless the manufactured home is deemed to be real
225 estate as defined in subsection 7 of section 442.015, in
226 which case the amount of tax due and owing on the assessment
227 of the manufactured home as a realty improvement to the
228 existing real estate parcel shall be included on the real
229 property tax statement of the real estate owner.

230 [9.] 10. The assessor of each county and each city not
231 within a county shall use the trade-in value published in
232 the October issue of the National Automobile Dealers'
233 Association Official Used Car Guide, or its successor
234 publication, as the recommended guide of information for
235 determining the true value of motor vehicles described in
236 such publication. The assessor shall not use a value that
237 is greater than the average trade-in value in determining
238 the true value of the motor vehicle without performing a
239 physical inspection of the motor vehicle. For vehicles two
240 years old or newer from a vehicle's model year, the assessor
241 may use a value other than average without performing a
242 physical inspection of the motor vehicle. In the absence of
243 a listing for a particular motor vehicle in such
244 publication, the assessor shall use such information or
245 publications which in the assessor's judgment will fairly
246 estimate the true value in money of the motor vehicle.

247 [10.] 11. Before the assessor may increase the
248 assessed valuation of any parcel of subclass (1) real
249 property by more than fifteen percent since the last
250 assessment, excluding increases due to new construction or
251 improvements, the assessor shall conduct a physical
252 inspection of such property.

253 [11.] 12. If a physical inspection is required,
254 pursuant to subsection [10] 11 of this section, the assessor
255 shall notify the property owner of that fact in writing and

256 shall provide the owner clear written notice of the owner's
257 rights relating to the physical inspection. If a physical
258 inspection is required, the property owner may request that
259 an interior inspection be performed during the physical
260 inspection. The owner shall have no less than thirty days
261 to notify the assessor of a request for an interior physical
262 inspection.

263 [12.] 13. A physical inspection, as required by
264 subsection [10] 11 of this section, shall include, but not
265 be limited to, an on-site personal observation and review of
266 all exterior portions of the land and any buildings and
267 improvements to which the inspector has or may reasonably
268 and lawfully gain external access, and shall include an
269 observation and review of the interior of any buildings or
270 improvements on the property upon the timely request of the
271 owner pursuant to subsection [11] 12 of this section. Mere
272 observation of the property via a drive-by inspection or the
273 like shall not be considered sufficient to constitute a
274 physical inspection as required by this section.

275 [13.] 14. A county or city collector may accept credit
276 cards as proper form of payment of outstanding property tax
277 or license due. No county or city collector may charge
278 surcharge for payment by credit card which exceeds the fee
279 or surcharge charged by the credit card bank, processor, or
280 issuer for its service. A county or city collector may
281 accept payment by electronic transfers of funds in payment
282 of any tax or license and charge the person making such
283 payment a fee equal to the fee charged the county by the
284 bank, processor, or issuer of such electronic payment.

285 [14.] 15. Any county or city not within a county in
286 this state may, by an affirmative vote of the governing body
287 of such county, opt out of the provisions of this section
288 and sections 137.073, 138.060, and 138.100 as enacted by

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

322 [15.] 16. The governing body of any city of the third
323 classification with more than twenty-six thousand three
324 hundred but fewer than twenty-six thousand seven hundred
325 inhabitants located in any county that has exercised its
326 authority to opt out under subsection [14] 15 of this
327 section may levy separate and differing tax rates for real
328 and personal property only if such city bills and collects
329 its own property taxes or satisfies the entire cost of the
330 billing and collection of such separate and differing tax
331 rates. Such separate and differing rates shall not exceed
332 such city's tax rate ceiling.

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

352 Further amend the title and enacting clause accordingly.