

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend Senate Bill No. 743, Page 1, Section title, Lines 2-3,

2 by striking "a public safety sales tax" and inserting in
3 lieu thereof the following: "taxation"; and

4 Further amend said bill, page 7, section 94.902, line
5 193, 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. Beginning January 1, 2023, in
16 any county with more than four hundred thousand but fewer
17 than five hundred thousand inhabitants, all personal
18 property in such county shall be annually assessed at a
19 percent of its true value in money as of January first of
20 each calendar year as follows:

21 (1) A political subdivision shall annually reduce the
22 percentage of true value in money at which personal property
23 is assessed pursuant to this subsection such that the amount
24 by which the revenue generated by taxes levied on such
25 personal property is substantially equal to one hundred
26 percent of the growth in revenue generated by real property

27 assessment growth. Annual reductions shall be made pursuant
28 to this subdivision until December 31, 2073. Thereafter,
29 the percentage of true value in money at which personal
30 property is assessed shall be equal to the percentage in
31 effect on December 31, 2073.

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

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

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

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

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

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

117 (1) The findings of the assessor based on an appraisal
118 of the property by generally accepted appraisal techniques;
119 and

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

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

126 (b) Such properties are not more than one mile from
127 the site of the disputed property, except where no similar
128 properties exist within one mile of the disputed property,
129 the nearest comparable property shall be used. Such
130 property shall be within five hundred square feet in size of
131 the disputed property, and resemble the disputed property in
132 age, floor plan, number of rooms, and other relevant
133 characteristics.

134 [2.] 3. Assessors in each county of this state and the
135 City of St. Louis may send personal property assessment
136 forms through the mail.

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

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

144 (2) Livestock, twelve percent;

145 (3) Farm machinery, twelve percent;

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

153 (5) Poultry, twelve percent; and

154 (6) Tools and equipment used for pollution control and
155 tools and equipment used in retooling for the purpose of
156 introducing new product lines or used for making
157 improvements to existing products by any company which is
158 located in a state enterprise zone and which is identified

159 by any standard industrial classification number cited in
160 subdivision (7) of section 135.200, twenty-five percent.

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

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

171 (a) For real property in subclass (1), nineteen
172 percent;

173 (b) For real property in subclass (2), twelve percent;
174 and

175 (c) For real property in subclass (3), thirty-two
176 percent.

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

187 [6.] 7. Manufactured homes, as defined in section
188 700.010, which are actually used as dwelling units shall be
189 assessed at the same percentage of true value as residential
190 real property for the purpose of taxation. The percentage
191 of assessment of true value for such manufactured homes

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

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

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

223 [9.] 10. The assessor of each county and each city not
224 within a county shall use the trade-in value published in

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

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

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

256 [12.] 13. A physical inspection, as required by
257 subsection [10] 11 of this section, shall include, but not

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

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

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

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

315 [15.] 16. The governing body of any city of the third
316 classification with more than twenty-six thousand three
317 hundred but fewer than twenty-six thousand seven hundred
318 inhabitants located in any county that has exercised its
319 authority to opt out under subsection [14] 15 of this
320 section may levy separate and differing tax rates for real
321 and personal property only if such city bills and collects
322 its own property taxes or satisfies the entire cost of the
323 billing and collection of such separate and differing tax

324 rates. Such separate and differing rates shall not exceed
325 such city's tax rate ceiling.

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

345 Further amend the title and enacting clause accordingly.