

SECOND REGULAR SESSION

# HOUSE BILL NO. 2553

## 99TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE JUSTUS.

4818H.011

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal section 137.082, RSMo, and to enact in lieu thereof one new section relating to assessments of real property.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Section 137.082, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 137.082, to read as follows:

137.082. 1. Notwithstanding the provisions of sections 137.075 and 137.080 to the contrary, a building or other structure classified as residential property pursuant to section 137.016 newly constructed and occupied on any parcel of real property shall be assessed and taxed on such assessed valuation as of the first day of the month following the date of occupancy for the proportionate part of the remaining year at the tax rates established for that year, in all taxing jurisdictions located in the county adopting this section as provided in subsection 8 of this section. Newly constructed residential property which has never been occupied shall not be assessed as improved real property until such occupancy or the first day of January of the fourth year following the year in which construction of the improvements was completed. The provisions of this subsection shall apply in those counties including any city not within a county in which the governing body has previously adopted or hereafter adopts the provisions of this subsection.

2. The assessor may consider a property residentially occupied upon personal verification or when any two of the following conditions have been met:

(1) An occupancy permit has been issued for the property;

(2) A deed transferring ownership from one party to another has been filed with the recorder of deeds' office subsequent to the date of the first permanent utility service;

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 (3) A utility company providing service in the county has verified a transfer of service  
19 for property from one party to another;

20 (4) The person or persons occupying the newly constructed property has registered a  
21 change of address with any local, state or federal governmental office or agency.

22 3. In implementing the provisions of this section, the assessor may use occupancy  
23 permits, building permits, warranty deeds, utility connection documents, including telephone  
24 connections, or other official documents as may be necessary to discover the existence of newly  
25 constructed properties. No utility company shall refuse to provide verification monthly to the  
26 assessor of a utility connection to a newly occupied single family building or structure.

27 4. In the event that the assessment under subsections 1 and 2 of this section is not  
28 completed until after the deadline for filing appeals in a given tax year, the owner of the newly  
29 constructed property who is aggrieved by the assessment of the property may appeal this  
30 assessment the following year to the county board of equalization in accordance with chapter 138  
31 and may pay any taxes under protest in accordance with section 139.031; provided however, that  
32 such payment under protest shall not be required as a condition of appealing to the county board  
33 of equalization. The collector shall impound such protested taxes and shall not disburse such  
34 taxes until resolution of the appeal.

35 5. The increase in assessed valuation resulting from the implementation of the provisions  
36 of this section shall be considered new construction and improvements under the provisions of  
37 this chapter.

38 6. In counties which adopt the provisions of subsections 1 to 7 of this section, an amount  
39 not to exceed ten percent of all ad valorem property tax collections on newly constructed and  
40 occupied residential property allocable to each taxing authority within counties of the first  
41 classification having a population of nine hundred thousand or more, one-tenth of one percent  
42 of all ad valorem property tax collections allocable to each taxing authority within all other  
43 counties of the first classification and one-fifth of one percent of all ad valorem property tax  
44 collections allocable to each taxing authority within counties of the second, third and fourth  
45 classifications and any county of the first classification having a population of at least eighty-two  
46 thousand inhabitants, but less than eighty-two thousand one hundred inhabitants, in addition to  
47 the amount prescribed by section 137.720 shall be deposited into the assessment fund of the  
48 county for collection costs.

49 7. For purposes of figuring the tax due on such newly constructed residential property,  
50 the assessor or the board of equalization shall place the full amount of the assessed valuation on  
51 the tax book upon the first day of the month following occupancy. Such assessed valuation shall  
52 be taxed for each month of the year following such date at its new assessed valuation, and for  
53 each month of the year preceding such date at its previous valuation. The percentage derived

54 from dividing the number of months at which the property is taxed at its new valuation by twelve  
55 shall be applied to the total assessed valuation of the new construction and improvements, and  
56 such product shall be included in the next year's base for the purposes of figuring the next year's  
57 tax levy rollback. The untaxed percentage shall be considered as new construction and  
58 improvements in the following year and shall be exempt from the rollback provisions.

59 8. Subsections 1 to 7 of this section shall be effective in those counties including any city  
60 not within a county in which the governing body of such county elects to adopt a proposal to  
61 implement the provisions of subsections 1 to 7 of this section. Such subsections shall become  
62 effective in such county on the first day of January of the year following such election.

63 9. ~~[In any county which adopts the provisions of subsections 1 to 7 of this section prior~~  
64 ~~to the first day of June in any year pursuant to subsection 8 of this section, the assessor of such~~  
65 ~~county shall,]~~ **(1) Upon application of the property owner, either the county assessor or board**  
66 **of equalization, as determined under subdivision (3) of this subsection, shall remove on a**  
67 **pro rata basis from the tax book for the current year any residential real property improvements**  
68 **destroyed by a natural disaster if such property is unoccupied and uninhabitable due to such**  
69 **destruction. [On or after the first day of July, the board of equalization shall perform such**  
70 **duties.]**

71 **(2) Upon application of the property owner, either the county assessor or board of**  
72 **equalization, as determined under subdivision (3) of this subsection, shall remove on a pro**  
73 **rata basis from the tax book for the current year any commercial real property**  
74 **improvements destroyed by a natural disaster if such property is unusable for a**  
75 **commercial purpose due to such destruction.**

76 **(3) In any county that adopts the provisions of this section under subsection 8 of**  
77 **this section, the following shall perform the duties under subdivisions (1) and (2) of this**  
78 **subsection:**

79 **(a) The county assessor if the application of the property owner is received prior**  
80 **to July first of any year; and**

81 **(b) The board of equalization if the application of the property owner is received**  
82 **on or after July first of any year.**

83 **(4) Any person claiming such destroyed property shall provide a list of such destroyed**  
84 **property to the county assessor.**

85 **(5) The assessor shall have available a supply of appropriate forms on which the claim**  
86 **shall be made. The assessor may verify all such destroyed property listed to ensure that the**  
87 **person made a correct statement.**

88           **(6)** Any person who completes such a list and, with intent to defraud, includes property  
89 on the list that was not destroyed by a natural disaster shall, in addition to any other penalties  
90 provided by law, be assessed double the value of any property fraudulently listed.

91           **(7)** The list shall be filed by the assessor, after ~~he~~ **the assessor** has provided a copy of  
92 the list to the county collector and the board of equalization, in the office of the county clerk  
93 who, after entering the filing thereof, shall preserve and safely keep them. If the assessor,  
94 subsequent to such destruction, considers such property occupied **or usable** as provided in  
95 subsection 2 of this section, the assessor shall consider such property new construction and  
96 improvements and shall assess such property accordingly as provided in subsection 1 of this  
97 section.

98           **(8)** For the purposes of this section, the term "natural disaster" means any disaster due  
99 to natural causes such as tornado, fire, flood, or earthquake.

100           10. Any political subdivision may recover the loss of revenue caused by subsection 9 of  
101 this section by adjusting the rate of taxation, to the extent previously authorized by the voters of  
102 such political subdivision, for the tax year immediately following the year of such destruction  
103 in an amount not to exceed the loss of revenue caused by this section.

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