

FIRST REGULAR SESSION

HOUSE BILL NO. 737

96TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES REDMON (Sponsor) AND SHUMAKE (Co-sponsor).

1797L.02I

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 137.010 and 137.080, RSMo, section 137.115 as enacted by senate committee substitute for senate bill no. 630, ninety-fifth general assembly, second regular session, and section 137.115 as enacted by senate substitute for senate committee substitute for house committee substitute for house bill no. 2058 merged with conference committee substitute for house committee substitute for senate substitute for senate committee substitute for senate bill no. 711 merged with conference committee substitute for house committee substitute no. 2 for senate substitute for senate committee substitute for senate bill no. 718, ninety-fourth general assembly, second regular session, and to enact in lieu thereof three new sections relating to tangible personal property.

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

Section A. Sections 137.010 and 137.080, RSMo, section 137.115 as enacted by senate committee substitute for senate bill no. 630, ninety-fifth general assembly, second regular session, and section 137.115 as enacted by senate substitute for senate committee substitute for house committee substitute for house bill no. 2058 merged with conference committee substitute for house committee substitute for senate substitute for senate committee substitute for senate bill no. 711 merged with conference committee substitute for house committee substitute no. 2 for senate substitute for senate committee substitute for senate bill no. 718, ninety-fourth general assembly, second regular session, are repealed and three new sections enacted in lieu thereof, to be known as sections 137.010, 137.080, and 137.115, to read as follows:

137.010. The following words, terms and phrases when used in laws governing taxation and revenue in the state of Missouri shall have the meanings ascribed to them in this section, except when the context clearly indicates a different meaning:

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.

4 (1) "Grain and other agricultural crops in an unmanufactured condition" shall mean
5 grains and feeds including, but not limited to, soybeans, cow peas, wheat, corn, oats, barley,
6 kafir, rye, flax, grain sorghums, cotton, and such other products as are usually stored in grain and
7 other elevators and on farms; but excluding such grains and other agricultural crops after being
8 processed into products of such processing, when packaged or sacked. The term "processing"
9 shall not include hulling, cleaning, drying, grating, or polishing;

10 (2) **"Hydroelectric power generating equipment", very-low-head turbine**
11 **generators with a nameplate generating capacity of at least four hundred kilowatts but not**
12 **more than six hundred kilowatts and related machinery and equipment used in the**
13 **production, generation, conversion, storage, or conveyance of hydroelectric power to land-**
14 **based devices and appurtenances used in the transmission of electrical energy;**

15 (3) "Intangible personal property", for the purpose of taxation, shall include all property
16 other than real property and tangible personal property, as defined by this section;

17 [(3)] (4) "Real property" includes land itself, whether laid out in town lots or otherwise,
18 and all growing crops, buildings, structures, improvements and fixtures of whatever kind
19 thereon, the installed poles used in the transmission or reception of electrical energy, audio
20 signals, video signals or similar purposes, provided the owner of such installed poles is also an
21 owner of a fee simple interest, possessor of an easement, holder of a license or franchise, or is
22 the beneficiary of a right-of-way dedicated for public utility purposes for the underlying land;
23 attached wires, transformers, amplifiers, substations, and other such devices and appurtenances
24 used in the transmission or reception of electrical energy, audio signals, video signals or similar
25 purposes when owned by the owner of the installed poles, otherwise such items are considered
26 personal property; and stationary property used for transportation of liquid and gaseous products,
27 including, but not limited to, petroleum products, natural gas, water, and sewage;

28 [(4)] (5) "Tangible personal property" includes every tangible thing being the subject of
29 ownership or part ownership whether animate or inanimate, other than money, and not forming
30 part or parcel of real property as herein defined, **and hydroelectric power generating**
31 **equipment**, but does not include household goods, furniture, wearing apparel and articles of
32 personal use and adornment, as defined by the state tax commission, owned and used by a person
33 in his home or dwelling place.

137.080. Real estate and tangible personal property shall be assessed annually at the
2 assessment which commences on the first day of January. For purposes of assessing and taxing
3 tangible personal property, all tangible personal property shall be divided into the following
4 subclasses:

5 (1) Grain and other agricultural crops in an unmanufactured condition;

6 (2) Livestock;

- 7 (3) Farm machinery;
- 8 (4) Vehicles, including recreational vehicles, but not including manufactured homes, as
9 defined in section 700.010, which are actually used as dwelling units;
- 10 (5) Manufactured homes, as defined in section 700.010, which are actually used as
11 dwelling units;
- 12 (6) Motor vehicles which are eligible for registration and are registered as historic motor
13 vehicles under section 301.131;
- 14 (7) **Hydroelectric power generating equipment;**
- 15 (8) All taxable tangible personal property not included in subclass (1), subclass (2),
16 subclass (3), subclass (4), subclass (5), [or] subclass (6), **or subclass (7).**

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's
2 deputies in all counties of this state including the city of St. Louis shall annually make a list of
3 all real and tangible personal property taxable in the assessor's city, county, town or district.
4 Except as otherwise provided in subsection 3 of this section and section 137.078, the assessor
5 shall annually assess all personal property at thirty-three and one-third percent of its true value
6 in money as of January first of each calendar year. The assessor shall annually assess all real
7 property, including any new construction and improvements to real property, and possessory
8 interests in real property at the percent of its true value in money set in subsection 5 of this
9 section. The true value in money of any possessory interest in real property in subclass (3),
10 where such real property is on or lies within the ultimate airport boundary as shown by a federal
11 airport layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR Part 139
12 certification and owned by a political subdivision, shall be the otherwise applicable true value
13 in money of any such possessory interest in real property, less the total dollar amount of costs
14 paid by a party, other than the political subdivision, towards any new construction or
15 improvements on such real property completed after January 1, 2008, and which are included in
16 the above-mentioned possessory interest, regardless of the year in which such costs were incurred
17 or whether such costs were considered in any prior year. The assessor shall annually assess all
18 real property in the following manner: new assessed values shall be determined as of January
19 first of each odd-numbered year and shall be entered in the assessor's books; those same assessed
20 values shall apply in the following even-numbered year, except for new construction and
21 property improvements which shall be valued as though they had been completed as of January
22 first of the preceding odd-numbered year. The assessor may call at the office, place of doing
23 business, or residence of each person required by this chapter to list property, and require the
24 person to make a correct statement of all taxable tangible personal property owned by the person
25 or under his or her care, charge or management, taxable in the county. On or before January first
26 of each even-numbered year, the assessor shall prepare and submit a two-year assessment

27 maintenance plan to the county governing body and the state tax commission for their respective
28 approval or modification. The county governing body shall approve and forward such plan or
29 its alternative to the plan to the state tax commission by February first. If the county governing
30 body fails to forward the plan or its alternative to the plan to the state tax commission by
31 February first, the assessor's plan shall be considered approved by the county governing body.
32 If the state tax commission fails to approve a plan and if the state tax commission and the
33 assessor and the governing body of the county involved are unable to resolve the differences, in
34 order to receive state cost-share funds outlined in section 137.750, the county or the assessor
35 shall petition the administrative hearing commission, by May first, to decide all matters in
36 dispute regarding the assessment maintenance plan. Upon agreement of the parties, the matter
37 may be stayed while the parties proceed with mediation or arbitration upon terms agreed to by
38 the parties. The final decision of the administrative hearing commission shall be subject to
39 judicial review in the circuit court of the county involved. In the event a valuation of subclass
40 (1) real property within any county with a charter form of government, or within a city not within
41 a county, is made by a computer, computer-assisted method or a computer program, the burden
42 of proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall be
43 on the assessor at any hearing or appeal. In any such county, unless the assessor proves
44 otherwise, there shall be a presumption that the assessment was made by a computer,
45 computer-assisted method or a computer program. Such evidence shall include, but shall not be
46 limited to, the following:

47 (1) The findings of the assessor based on an appraisal of the property by generally
48 accepted appraisal techniques; and

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

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

52 (b) Such properties are not more than one mile from the site of the disputed property,
53 except where no similar properties exist within one mile of the disputed property, the nearest
54 comparable property shall be used. Such property shall be within five hundred square feet in size
55 of the disputed property, and resemble the disputed property in age, floor plan, number of rooms,
56 and other relevant characteristics.

57 2. Assessors in each county of this state and the city of St. Louis may send personal
58 property assessment forms through the mail.

59 3. The following items of personal property shall each constitute separate subclasses of
60 tangible personal property and shall be assessed and valued for the purposes of taxation at the
61 following percentages of their true value in money:

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

64 (2) Livestock, twelve percent;

65 (3) Farm machinery, twelve percent;

66 (4) Motor vehicles which are eligible for registration as and are registered as historic
67 motor vehicles pursuant to section 301.131 and aircraft which are at least twenty-five years old
68 and which are used solely for noncommercial purposes and are operated less than fifty hours per
69 year or aircraft that are home built from a kit, five percent;

70 (5) Poultry, twelve percent; [and]

71 (6) Tools and equipment used for pollution control and tools and equipment used in
72 retooling for the purpose of introducing new product lines or used for making improvements to
73 existing products by any company which is located in a state enterprise zone and which is
74 identified by any standard industrial classification number cited in subdivision (6) of section
75 135.200, twenty-five percent;

76 (7) **Hydroelectric power generating equipment, one percent.**

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

81 5. All subclasses of real property, as such subclasses are established in section 4(b) of
82 article X of the Missouri Constitution and defined in section 137.016, shall be assessed at the
83 following percentages of true value:

84 (1) For real property in subclass (1), nineteen percent;

85 (2) For real property in subclass (2), twelve percent; and

86 (3) For real property in subclass (3), thirty-two percent.

87 6. Manufactured homes, as defined in section 700.010, which are actually used as
88 dwelling units shall be assessed at the same percentage of true value as residential real property
89 for the purpose of taxation. The percentage of assessment of true value for such manufactured
90 homes shall be the same as for residential real property. If the county collector cannot identify
91 or find the manufactured home when attempting to attach the manufactured home for payment
92 of taxes owed by the manufactured home owner, the county collector may request the county
93 commission to have the manufactured home removed from the tax books, and such request shall
94 be granted within thirty days after the request is made; however, the removal from the tax books
95 does not remove the tax lien on the manufactured home if it is later identified or found. For
96 purposes of this section, a manufactured home located in a manufactured home rental park, rental
97 community or on real estate not owned by the manufactured home owner shall be considered

98 personal property. For purposes of this section, a manufactured home located on real estate
99 owned by the manufactured home owner may be considered real property.

100 7. Each manufactured home assessed shall be considered a parcel for the purpose of
101 reimbursement pursuant to section 137.750, unless the manufactured home is **deemed to be** real
102 estate [as defined in] **under** subsection 7 of section 442.015 and assessed as a realty
103 improvement to the existing real estate parcel.

104 8. Any amount of tax due and owing based on the assessment of a manufactured home
105 shall be included on the personal property tax statement of the manufactured home owner unless
106 the manufactured home is **deemed to be** real estate [as defined in] **under** subsection 7 of section
107 442.015, in which case the amount of tax due and owing on the assessment of the manufactured
108 home as a realty improvement to the existing real estate parcel shall be included on the real
109 property tax statement of the real estate owner.

110 9. The assessor of each county and each city not within a county shall use the trade-in
111 value published in the October issue of the National Automobile Dealers' Association Official
112 Used Car Guide, or its successor publication, as the recommended guide of information for
113 determining the true value of motor vehicles described in such publication. In the absence of a
114 listing for a particular motor vehicle in such publication, the assessor shall use such information
115 or publications which in the assessor's judgment will fairly estimate the true value in money of
116 the motor vehicle.

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

121 11. If a physical inspection is required, pursuant to subsection 10 of this section, the
122 assessor shall notify the property owner of that fact in writing and shall provide the owner clear
123 written notice of the owner's rights relating to the physical inspection. If a physical inspection
124 is required, the property owner may request that an interior inspection be performed during the
125 physical inspection. The owner shall have no less than thirty days to notify the assessor of a
126 request for an interior physical inspection.

127 12. A physical inspection, as required by subsection 10 of this section, shall include, but
128 not be limited to, an on-site personal observation and review of all exterior portions of the land
129 and any buildings and improvements to which the inspector has or may reasonably and lawfully
130 gain external access, and shall include an observation and review of the interior of any buildings
131 or improvements on the property upon the timely request of the owner pursuant to subsection 11
132 of this section. Mere observation of the property via a drive-by inspection or the like shall not
133 be considered sufficient to constitute a physical inspection as required by this section.

134 13. The provisions of subsections 11 and 12 of this section shall only apply in any county
135 with a charter form of government with more than one million inhabitants.

136 14. A county or city collector may accept credit cards as proper form of payment of
137 outstanding property tax or license due. No county or city collector may charge surcharge for
138 payment by credit card which exceeds the fee or surcharge charged by the credit card bank,
139 processor, or issuer for its service. A county or city collector may accept payment by electronic
140 transfers of funds in payment of any tax or license and charge the person making such payment
141 a fee equal to the fee charged the county by the bank, processor, or issuer of such electronic
142 payment.

143 15. Any county or city not within a county in this state may, by an affirmative vote of
144 the governing body of such county, opt out of the provisions of this section and sections 137.073,
145 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly,
146 second regular session and section 137.073 as modified by house committee substitute for senate
147 substitute for senate committee substitute for senate bill no. 960, ninety-second general
148 assembly, second regular session, for the next year of the general reassessment, prior to January
149 first of any year. No county or city not within a county shall exercise this opt-out provision after
150 implementing the provisions of this section and sections 137.073, 138.060, and 138.100 as
151 enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and
152 section 137.073 as modified by house committee substitute for senate substitute for senate
153 committee substitute for senate bill no. 960, ninety-second general assembly, second regular
154 session, in a year of general reassessment. For the purposes of applying the provisions of this
155 subsection, a political subdivision contained within two or more counties where at least one of
156 such counties has opted out and at least one of such counties has not opted out shall calculate a
157 single tax rate as in effect prior to the enactment of house bill no. 1150 of the ninety-first general
158 assembly, second regular session. A governing body of a city not within a county or a county
159 that has opted out under the provisions of this subsection may choose to implement the
160 provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill
161 no. 1150 of the ninety-first general assembly, second regular session, and section 137.073 as
162 modified by house committee substitute for senate substitute for senate committee substitute for
163 senate bill no. 960, ninety-second general assembly, second regular session, for the next year of
164 general reassessment, by an affirmative vote of the governing body prior to December thirty-first
165 of any year.

166 16. The governing body of any city of the third classification with more than twenty-six
167 thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants located
168 in any county that has exercised its authority to opt out under subsection 15 of this section may
169 levy separate and differing tax rates for real and personal property only if such city bills and

170 collects its own property taxes or satisfies the entire cost of the billing and collection of such
171 separate and differing tax rates. Such separate and differing rates shall not exceed such city's tax
172 rate ceiling.

[137.115. 1. All other laws to the contrary notwithstanding, the assessor
2 or the assessor's deputies in all counties of this state including the city of St.
3 Louis shall annually make a list of all real and tangible personal property taxable
4 in the assessor's city, county, town or district. Except as otherwise provided in
5 subsection 3 of this section and section 137.078, the assessor shall annually
6 assess all personal property at thirty-three and one-third percent of its true value
7 in money as of January first of each calendar year. The assessor shall annually
8 assess all real property, including any new construction and improvements to real
9 property, and possessory interests in real property at the percent of its true value
10 in money set in subsection 5 of this section. The true value in money of any
11 possessory interest in real property in subclass (3), where such real property is on
12 or lies within the ultimate airport boundary as shown by a federal airport layout
13 plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR Part
14 139 certification and owned by a political subdivision, shall be the otherwise
15 applicable true value in money of any such possessory interest in real property,
16 less the total dollar amount of costs paid by a party, other than the political
17 subdivision, towards any new construction or improvements on such real
18 property completed after January 1, 2008, and which are included in the
19 above-mentioned possessory interest, regardless of the year in which such costs
20 were incurred or whether such costs were considered in any prior year. The
21 assessor shall annually assess all real property in the following manner: new
22 assessed values shall be determined as of January first of each odd-numbered
23 year and shall be entered in the assessor's books; those same assessed values shall
24 apply in the following even-numbered year, except for new construction and
25 property improvements which shall be valued as though they had been completed
26 as of January first of the preceding odd-numbered year. The assessor may call
27 at the office, place of doing business, or residence of each person required by this
28 chapter to list property, and require the person to make a correct statement of all
29 taxable tangible personal property owned by the person or under his or her care,
30 charge or management, taxable in the county. On or before January first of each
31 even-numbered year, the assessor shall prepare and submit a two-year assessment
32 maintenance plan to the county governing body and the state tax commission for
33 their respective approval or modification. The county governing body shall
34 approve and forward such plan or its alternative to the plan to the state tax
35 commission by February first. If the county governing body fails to forward the
36 plan or its alternative to the plan to the state tax commission by February first, the
37 assessor's plan shall be considered approved by the county governing body. If the
38 state tax commission fails to approve a plan and if the state tax commission and
39 the assessor and the governing body of the county involved are unable to resolve
40 the differences, in order to receive state cost-share funds outlined in section

41 137.750, the county or the assessor shall petition the administrative hearing
42 commission, by May first, to decide all matters in dispute regarding the
43 assessment maintenance plan. Upon agreement of the parties, the matter may be
44 stayed while the parties proceed with mediation or arbitration upon terms agreed
45 to by the parties. The final decision of the administrative hearing commission
46 shall be subject to judicial review in the circuit court of the county involved. In
47 the event a valuation of subclass (1) real property within any county with a
48 charter form of government, or within a city not within a county, is made by a
49 computer, computer-assisted method or a computer program, the burden of proof,
50 supported by clear, convincing and cogent evidence to sustain such valuation,
51 shall be on the assessor at any hearing or appeal. In any such county, unless the
52 assessor proves otherwise, there shall be a presumption that the assessment was
53 made by a computer, computer-assisted method or a computer program. Such
54 evidence shall include, but shall not be limited to, the following:

55 (1) The findings of the assessor based on an appraisal of the property by
56 generally accepted appraisal techniques; and

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

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

61 (b) Such properties are not more than one mile from the site of the
62 disputed property, except where no similar properties exist within one mile of the
63 disputed property, the nearest comparable property shall be used. Such property
64 shall be within five hundred square feet in size of the disputed property, and
65 resemble the disputed property in age, floor plan, number of rooms, and other
66 relevant characteristics.

67 2. Assessors in each county of this state and the city of St. Louis may
68 send personal property assessment forms through the mail.

69 3. The following items of personal property shall each constitute separate
70 subclasses of tangible personal property and shall be assessed and valued for the
71 purposes of taxation at the following percentages of their true value in money:

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

74 (2) Livestock, twelve percent;

75 (3) Farm machinery, twelve percent;

76 (4) Motor vehicles which are eligible for registration as and are registered
77 as historic motor vehicles pursuant to section 301.131 and aircraft which are at
78 least twenty-five years old and which are used solely for noncommercial purposes
79 and are operated less than fifty hours per year or aircraft that are home built from
80 a kit, five percent;

81 (5) Poultry, twelve percent; and

82 (6) Tools and equipment used for pollution control and tools and
83 equipment used in retooling for the purpose of introducing new product lines or

84 used for making improvements to existing products by any company which is
85 located in a state enterprise zone and which is identified by any standard
86 industrial classification number cited in subdivision (6) of section 135.200,
87 twenty-five percent.

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

92 5. All subclasses of real property, as such subclasses are established in
93 section 4(b) of article X of the Missouri Constitution and defined in section
94 137.016, shall be assessed at the following percentages of true value:

- 95 (1) For real property in subclass (1), nineteen percent;
- 96 (2) For real property in subclass (2), twelve percent; and
- 97 (3) For real property in subclass (3), thirty-two percent.

98 6. Manufactured homes, as defined in section 700.010, which are actually
99 used as dwelling units shall be assessed at the same percentage of true value as
100 residential real property for the purpose of taxation. The percentage of
101 assessment of true value for such manufactured homes shall be the same as for
102 residential real property. If the county collector cannot identify or find the
103 manufactured home when attempting to attach the manufactured home for
104 payment of taxes owed by the manufactured home owner, the county collector
105 may request the county commission to have the manufactured home removed
106 from the tax books, and such request shall be granted within thirty days after the
107 request is made; however, the removal from the tax books does not remove the
108 tax lien on the manufactured home if it is later identified or found. A
109 manufactured home located in a manufactured home rental park, rental
110 community or on real estate not owned by the manufactured home owner shall
111 be considered personal property. A manufactured home located on real estate
112 owned by the manufactured home owner may be considered real property.

113 7. Each manufactured home assessed shall be considered a parcel for the
114 purpose of reimbursement pursuant to section 137.750, unless the manufactured
115 home has been converted to real property in compliance with section 700.111 and
116 assessed as a realty improvement to the existing real estate parcel.

117 8. Any amount of tax due and owing based on the assessment of a
118 manufactured home shall be included on the personal property tax statement of
119 the manufactured home owner unless the manufactured home has been converted
120 to real property in compliance with section 700.111, in which case the amount
121 of tax due and owing on the assessment of the manufactured home as a realty
122 improvement to the existing real estate parcel shall be included on the real
123 property tax statement of the real estate owner.

124 9. The assessor of each county and each city not within a county shall use
125 the trade-in value published in the October issue of the National Automobile
126 Dealers' Association Official Used Car Guide, or its successor publication, as the

127 recommended guide of information for determining the true value of motor
128 vehicles described in such publication. In the absence of a listing for a particular
129 motor vehicle in such publication, the assessor shall use such information or
130 publications which in the assessor's judgment will fairly estimate the true value
131 in money of the motor vehicle.

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

136 11. If a physical inspection is required, pursuant to subsection 10 of this
137 section, the assessor shall notify the property owner of that fact in writing and
138 shall provide the owner clear written notice of the owner's rights relating to the
139 physical inspection. If a physical inspection is required, the property owner may
140 request that an interior inspection be performed during the physical inspection.
141 The owner shall have no less than thirty days to notify the assessor of a request
142 for an interior physical inspection.

143 12. A physical inspection, as required by subsection 10 of this section,
144 shall include, but not be limited to, an on-site personal observation and review
145 of all exterior portions of the land and any buildings and improvements to which
146 the inspector has or may reasonably and lawfully gain external access, and shall
147 include an observation and review of the interior of any buildings or
148 improvements on the property upon the timely request of the owner pursuant to
149 subsection 11 of this section. Mere observation of the property via a drive-by
150 inspection or the like shall not be considered sufficient to constitute a physical
151 inspection as required by this section.

152 13. The provisions of subsections 11 and 12 of this section shall only
153 apply in any county with a charter form of government with more than one
154 million inhabitants.

155 14. A county or city collector may accept credit cards as proper form of
156 payment of outstanding property tax or license due. No county or city collector
157 may charge surcharge for payment by credit card which exceeds the fee or
158 surcharge charged by the credit card bank, processor, or issuer for its service. A
159 county or city collector may accept payment by electronic transfers of funds in
160 payment of any tax or license and charge the person making such payment a fee
161 equal to the fee charged the county by the bank, processor, or issuer of such
162 electronic payment.

163 15. Any county or city not within a county in this state may, by an
164 affirmative vote of the governing body of such county, opt out of the provisions
165 of this section and sections 137.073, 138.060, and 138.100 as enacted by house
166 bill no. 1150 of the ninety-first general assembly, second regular session and
167 section 137.073 as modified by house committee substitute for senate substitute
168 for senate committee substitute for senate bill no. 960, ninety-second general
169 assembly, second regular session, for the next year of the general reassessment,

170 prior to January first of any year. No county or city not within a county shall
171 exercise this opt-out provision after implementing the provisions of this section
172 and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of
173 the ninety-first general assembly, second regular session and section 137.073 as
174 modified by house committee substitute for senate substitute for senate
175 committee substitute for senate bill no. 960, ninety-second general assembly,
176 second regular session, in a year of general reassessment. For the purposes of
177 applying the provisions of this subsection, a political subdivision contained
178 within two or more counties where at least one of such counties has opted out and
179 at least one of such counties has not opted out shall calculate a single tax rate as
180 in effect prior to the enactment of house bill no. 1150 of the ninety-first general
181 assembly, second regular session. A governing body of a city not within a county
182 or a county that has opted out under the provisions of this subsection may choose
183 to implement the provisions of this section and sections 137.073, 138.060, and
184 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly,
185 second regular session, and section 137.073 as modified by house committee
186 substitute for senate substitute for senate committee substitute for senate bill no.
187 960, ninety-second general assembly, second regular session, for the next year of
188 general reassessment, by an affirmative vote of the governing body prior to
189 December thirty-first of any year.

190 16. The governing body of any city of the third classification with more
191 than twenty-six thousand three hundred but fewer than twenty-six thousand seven
192 hundred inhabitants located in any county that has exercised its authority to opt
193 out under subsection 15 of this section may levy separate and differing tax rates
194 for real and personal property only if such city bills and collects its own property
195 taxes or satisfies the entire cost of the billing and collection of such separate and
196 differing tax rates. Such separate and differing rates shall not exceed such city's
197 tax rate ceiling.]