

FIRST REGULAR SESSION

# HOUSE BILL NO. 744

## 96TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES BROWN (85) (Sponsor), HAMPTON, KOENIG, FUHR, ALLEN, JONES (89), LEARA, REIBOLDT, LANT, DIEHL, CONWAY (14), STREAM, WIELAND, LONG AND KELLEY (126) (Co-sponsors).

1692L.011

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal 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 one new section relating to property assessments.

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

Section A. 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for senate committee substitute for senate bill no. 718, ninety-fourth general assembly, second regular session, are repealed and one new section enacted in lieu thereof, to be known as section 137.115, to read as follows:

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.

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. **Except as provided in this subsection,**  
18 the assessor shall annually assess all real property in the following manner: new assessed values  
19 shall be determined as of January first of each odd-numbered year and shall be entered in the  
20 assessor's books; those same assessed values shall apply in the following even-numbered year,  
21 except for new construction and property improvements which shall be valued as though they  
22 had been completed as of January first of the preceding odd-numbered year. **For all years**  
23 **beginning on or after January 1, 2012, but ending on or before December 31, 2016, except**  
24 **for new construction and property improvements, the assessed value of real property**  
25 **determined as of January 1, 2011, shall be the assessed value of such property until the new**  
26 **assessed value of such property is determined as of January 1, 2017. New construction and**  
27 **property improvements shall be valued as though they had been completed as of January**  
28 **first of the preceding odd-numbered year, and such assessed valuation shall be the assessed**  
29 **value of the new construction or property improvement until the new assessed value of**  
30 **such property is determined as of January 1, 2017.** The assessor may call at the office, place  
31 of doing business, or residence of each person required by this chapter to list property, and  
32 require the person to make a correct statement of all taxable tangible personal property owned  
33 by the person or under his or her care, charge or management, taxable in the county. On or  
34 before January first of each even-numbered year, the assessor shall prepare and submit a  
35 two-year assessment maintenance plan to the county governing body and the state tax  
36 commission for their respective approval or modification. The county governing body shall

37 approve and forward such plan or its alternative to the plan to the state tax commission by  
38 February first. If the county governing body fails to forward the plan or its alternative to the plan  
39 to the state tax commission by February first, the assessor's plan shall be considered approved  
40 by the county governing body. If the state tax commission fails to approve a plan and if the state  
41 tax commission and the assessor and the governing body of the county involved are unable to  
42 resolve the differences, in order to receive state cost-share funds outlined in section 137.750, the  
43 county or the assessor shall petition the administrative hearing commission, by May first, to  
44 decide all matters in dispute regarding the assessment maintenance plan. Upon agreement of the  
45 parties, the matter may be stayed while the parties proceed with mediation or arbitration upon  
46 terms agreed to by the parties. The final decision of the administrative hearing commission shall  
47 be subject to judicial review in the circuit court of the county involved. In the event a valuation  
48 of subclass (1) real property within any county with a charter form of government, or within a  
49 city not within a county, is made by a computer, computer-assisted method or a computer  
50 program, the burden of proof, supported by clear, convincing and cogent evidence to sustain such  
51 valuation, 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 made by a  
53 computer, computer-assisted method or a computer program. Such evidence shall include, but  
54 shall not be limited to, the following:

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

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

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

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

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

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

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

72 (2) Livestock, twelve percent;

73 (3) Farm machinery, twelve percent;

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

78 (5) Poultry, twelve percent; and

79 (6) Tools and equipment used for pollution control and tools and equipment used in  
80 retooling for the purpose of introducing new product lines or used for making improvements to  
81 existing products by any company which is located in a state enterprise zone and which is  
82 identified by any standard industrial classification number cited in subdivision (6) of section  
83 135.200, twenty-five percent.

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

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

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

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

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

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

107 7. Each manufactured home assessed shall be considered a parcel for the purpose of  
108 reimbursement pursuant to section 137.750, unless the manufactured home is **deemed to be real**

109 estate [as defined in] **under** subsection 7 of section 442.015 and assessed as a realty  
110 improvement to the existing real estate parcel.

111           8. Any amount of tax due and owing based on the assessment of a manufactured home  
112 shall be included on the personal property tax statement of the manufactured home owner unless  
113 the manufactured home is **deemed to be** real estate [as defined in] **under** subsection 7 of section  
114 442.015, in which case the amount of tax due and owing on the assessment of the manufactured  
115 home as a realty improvement to the existing real estate parcel shall be included on the real  
116 property tax statement of the real estate owner.

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

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

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

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

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

143           14. A county or city collector may accept credit cards as proper form of payment of  
144 outstanding property tax or license due. No county or city collector may charge surcharge for

145 payment by credit card which exceeds the fee or surcharge charged by the credit card bank,  
146 processor, or issuer for its service. A county or city collector may accept payment by electronic  
147 transfers of funds in payment of any tax or license and charge the person making such payment  
148 a fee equal to the fee charged the county by the bank, processor, or issuer of such electronic  
149 payment.

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

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

2 [137.115. 1. All other laws to the contrary notwithstanding, the assessor  
3 or the assessor's deputies in all counties of this state including the city of St.  
4 Louis shall annually make a list of all real and tangible personal property taxable  
5 in the assessor's city, county, town or district. Except as otherwise provided in  
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12 possessory interest in real property in subclass (3), where such real property is on  
13 or lies within the ultimate airport boundary as shown by a federal airport layout  
14 plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR Part  
15 139 certification and owned by a political subdivision, shall be the otherwise  
16 applicable true value in money of any such possessory interest in real property,  
17 less the total dollar amount of costs paid by a party, other than the political  
18 subdivision, towards any new construction or improvements on such real  
19 property completed after January 1, 2008, and which are included in the  
20 above-mentioned possessory interest, regardless of the year in which such costs  
21 were incurred or whether such costs were considered in any prior year. The  
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28 at the office, place of doing business, or residence of each person required by this  
29 chapter to list property, and require the person to make a correct statement of all  
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33 maintenance plan to the county governing body and the state tax commission for  
34 their respective approval or modification. The county governing body shall  
35 approve and forward such plan or its alternative to the plan to the state tax  
36 commission by February first. If the county governing body fails to forward the  
37 plan or its alternative to the plan to the state tax commission by February first, the  
38 assessor's plan shall be considered approved by the county governing body. If the  
39 state tax commission fails to approve a plan and if the state tax commission and  
40 the assessor and the governing body of the county involved are unable to resolve  
41 the differences, in order to receive state cost-share funds outlined in section  
42 137.750, the county or the assessor shall petition the administrative hearing  
43 commission, by May first, to decide all matters in dispute regarding the  
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.

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71 purposes of taxation at the following percentages of their true value in money:

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73 one-half of one percent;

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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.]