

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Substitute No. 2 for Senate Bill No. 704, Pages
2 41-43, Section 137.180, Lines 1-74, by deleting all of said section and lines from the bill; and

3
4 Further amend said bill, Page 43, Section 137.275, Lines 1-4, by deleting all of said section and
5 lines from the bill; and

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7 Further amend said bill, Pages 43-44, Section 137.355, Lines 1-44, by deleting all of said section
8 and lines from the bill; and

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10 Further amend said bill, Pages 43-44, Section 137.355, Lines 1-44, by deleting all of said section
11 and lines from the bill; and

12
13 Further amend said bill, Page 44, Section 137.385, Lines 1-4, by deleting all of said section and
14 lines and inserting in lieu thereof the following:

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16 "137.385. Any person aggrieved by the assessment of his property may appeal to the county
17 board of equalization. An appeal shall be in writing and the forms to be used for this purpose shall
18 be furnished by the county clerk. Such appeal shall be lodged with the county clerk as secretary of
19 the board of equalization before the ~~[third]~~ second Monday in ~~[June]~~ July; provided, that the board
20 may in its discretion extend the time for filing such appeals."; and

21
22 Further amend said bill, Pages 44-45, Section 138.060, Lines 1-30, by deleting all of said section
23 and inserting in lieu thereof the following:

24
25 "138.060. 1. The county board of equalization shall, in a summary way, determine all
26 appeals from the valuation of property made by the assessor, and shall correct and adjust the
27 assessment accordingly. There shall be no presumption that the assessor's valuation is correct. In
28 any county with a charter form of government with a population greater than two hundred eighty
29 thousand inhabitants but less than two hundred eighty-five thousand inhabitants, ~~[and]~~ in any county
30 with a charter form of government with greater than one million inhabitants, ~~[and]~~ in any city not
31 within a county, and in any other county for any property whose assessed valuation increased at
32 least fifteen percent from the previous assessment unless the increase is due to new construction or
33 improvement, the assessor shall have the burden to prove that the assessor's valuation does not
34 exceed the true market value of the subject property. In such county or city, in the event a physical
35 inspection of the subject property is required by subsection 10 of section 137.115, the assessor shall
36 have the burden to establish the manner in which the physical inspection was performed and shall

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1 have the burden to prove that the physical inspection was performed in accordance with section
2 137.115. In such county or city, in the event the assessor fails to provide sufficient evidence to
3 establish that the physical inspection was performed in accordance with section 137.115, the
4 property owner shall prevail on the appeal as a matter of law. At any hearing before the state tax
5 commission or a court of competent jurisdiction of an appeal of assessment from a first class charter
6 county or a city not within a county, the assessor shall not advocate nor present evidence advocating
7 a valuation higher than that value finally determined by the assessor or the value determined by the
8 board of equalization, whichever is higher, for that assessment period.

9 2. The county clerk shall keep an accurate record of the proceedings and orders of the board,
10 and the assessor shall correct all erroneous assessments, and the clerk shall adjust the tax book
11 according to the orders of such board and the orders of the state tax commission, except that in
12 adding or deducting such percent to each tract or parcel of real estate as required by such board or
13 state tax commission, he shall add or deduct in each case any fractional sum of less than fifty cents,
14 so that the value of any separate tract shall contain no fractions of a dollar."; and

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16 Further amend said bill by amending the title, enacting clause, and intersectional references
17 accordingly.