Gerald W. Jones
Presiding Commissioner

Larry L. Bock
1st Dist. Commissioner

Joe F. Gambill
2nd Dist. Commissioner

COUNTY COMMISSION
Cape Girardeau County, Missouri

Rodney Miller
Clerk of Commission

Donna Burk
Administrative Assistant

ORDINANCE NO. 03-01

AN ORDINANCE ADOPTING THE OCCUPANCY LAW, FOUND IN ITS ENTIRETY IN SECTION 137.082 OF THE REVISED STATUTES OF MISSOURI

WHEREAS, the Cape Girardeau County Commission desires to empower the County Assessor with the authority to assess newly constructed and occupied residential real property on a pro-rata basis for the tax year in which such property is occupied, and to remove residential real property that is destroyed by a natural disaster on a pro-rata basis, as well as implement the other provisions of the Occupancy Law; pursuant to section 137.082.8.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COMMISSON OF THE COUNTY OF CAPE GIRARDEAU, MISSOURI, AS FOLLOWS: The Cape Girardeau County Commission adopts the Occupancy Law, found in its entirety in section 137.082.8, RSMo.

PASSED, by the County Commission of the County of Cape Girardeau, Missouri, this 22nd day of May, 2003.

Gerald W. Jones,
Presiding Commissioner

Larry L. Bock,
First District Commissioner

Joe F. Gambill,
Second District Commissioner

ATTEST:

Rodney Miller, by D. Burk, Deputy
Rodney Miller,
Clerk of the Commission

Cape Girardeau County Commission
1 Barton Square
Jackson, Missouri 63755
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Missouri Revised Statutes

Chapter 137
Assessment and Levy of Property Taxes
Section *137.082*

August 28, 2002

New construction, assessment of upon occupancy, how--payment of taxes, when--county assessor, duties--county option--natural disasters, assessment reduction allowed, effect.

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 second year following the year in which construction of the improvements was completed.

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;

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

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

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

4. In the event that the assessment under subsections 1 and 2 of this section is not completed until after the deadline for filing appeals in a given tax year, the owner of the newly constructed property who is aggrieved by the assessment of the property may appeal this assessment the following year to

the county board of equalization in accordance with chapter 138, RSMo, and may pay any taxes under protest in accordance with section 139.031, RSMo. The collector shall impound such protested taxes and shall not disburse such taxes until resolution of the appeal.

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

6. In counties which adopt the provisions of subsections 1 to 7 of this section, an amount not to exceed ten percent of all ad valorem property tax collections on newly constructed and occupied residential property allocable to each taxing authority within counties of the first classification having a population of nine hundred thousand or more, one- tenth of one percent of all ad valorem property tax collections allocable to each taxing authority within all other counties of the first classification and one-fifth of one percent of all ad valorem property tax collections allocable to each taxing authority within counties of the second, third and fourth classifications, in addition to the amount prescribed by section 137.720 shall be deposited into the assessment fund of the county for collection costs.

7. For purposes of figuring the tax due on such newly constructed residential property, the assessor or the board of equalization shall place the full amount of the assessed valuation on the tax book upon the first day of the month following occupancy. Such assessed valuation shall be taxed for each month of the year following such date at its new assessed valuation, and for each month of the year preceding such date at its previous valuation. The percentage derived from dividing the number of months at which the property is taxed at its new valuation by twelve shall be applied to the total assessed valuation of the new construction and improvements, and such product shall be included in the next year's base for the purposes of figuring the next year's tax levy rollback. The untaxed percentage shall be considered as new construction and improvements in the following year and shall be exempt from the rollback provisions.

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

9. In any county which adopts the provisions of subsections 1 to 7 of this section prior to the first day of June in any year pursuant to subsection 8 of this section, the assessor of such county shall, upon application of the property owner, remove on a pro rata basis from the tax book for the current year any residential real property improvements destroyed by a natural disaster if such property is unoccupied and uninhabitable due to such destruction. On or after the first day of June, the board of equalization shall perform such duties. Any person claiming such destroyed property shall provide a list of such destroyed property to the county assessor. The assessor shall have available a supply of appropriate forms on which the claim shall be made. The assessor may verify all such destroyed property listed to ensure that the person made a correct statement. Any person who completes such a list and, with intent to defraud, includes property on the list that was not destroyed by a natural disaster shall, in addition to any other penalties provided by law, be assessed double the value of any property fraudulently listed. The list shall be filed by the assessor, after he has provided a copy of the list to the county collector and the board of equalization, in the office of the county clerk who, after entering the filing thereof, shall preserve and safely keep them. If the assessor, subsequent to such destruction, considers such property occupied as provided in subsection 2 of this section, the assessor shall consider such property new construction and improvements and shall assess such property accordingly as provided in subsection 1 of this section. For the purposes of this section, the term

"natural disaster" means any disaster due to natural causes such as tornado, fire, flood, or earthquake.

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

(L. 1989 H.B. 181 & 633 § 2, A.L. 1990 H.B. 1817, A.L. 1994 S.B. 662 & 459, A.L. 1995 H.B. 211)

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