

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1316
95TH GENERAL ASSEMBLY

3545L.03C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 137.180 and 137.355, RSMo, and to enact in lieu thereof two new sections relating to property tax assessment notices.

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

Section A. Sections 137.180 and 137.355, RSMo, are repealed and two new sections
2 enacted in lieu thereof, to be known as sections 137.180 and 137.355, to read as follows:

137.180. 1. Whenever any assessor shall increase the valuation of any real property he
2 shall forthwith notify the record owner of such increase, either in person, or by mail directed to
3 the last known address; every such increase in assessed valuation made by the assessor shall be
4 subject to review by the county board of equalization whereat the landowner shall be entitled to
5 be heard, and the notice to the landowner shall so state.

6 2. Effective January 1, 2009, for all counties with a charter form of government, **other**
7 **than any county adopting a charter form of government after January 1, 2008**, whenever
8 any assessor shall increase the valuation of any real property, he or she shall forthwith notify the
9 record owner on or before June fifteenth of such increase and, in a year of general reassessment,
10 the county shall notify the record owner of the projected tax liability likely to result from such
11 an increase, either in person, or by mail directed to the last known address; every such increase
12 in assessed valuation made by the assessor shall be subject to review by the county board of
13 equalization whereat the landowner shall be entitled to be heard, and the notice to the landowner
14 shall so state. Notice of the projected tax liability from the county shall accompany the notice
15 of increased valuation from the assessor.

16 3. **For all calendar years prior to the first day of January of the year following**
17 **receipt of software necessary for the implementation of the requirements provided under**
18 **subsections 4 and 5 of this section from the state tax commission, for any county not subject**

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.

19 **to the provisions of subsection 2 of this section or subsection 2 of section 137.355, whenever**
20 **any assessor shall increase the valuation of any real property, he or she shall forthwith**
21 **notify the record owner on or before June fifteenth of the previous assessed value and such**
22 **increase either in person, or by mail directed to the last known address and include in such**
23 **notice a statement indicating that the change in assessed value may impact the record**
24 **owner's tax liability and provide all processes and deadlines for appealing determinations**
25 **of the assessed value of such property. Such notice shall be provided in a font and format**
26 **sufficient to alert a record owner of the potential impact upon tax liability and the**
27 **appellate processes available.**

28 **4.** Effective January [1, 2011,] **first of the year following receipt of software**
29 **necessary for the implementation of the requirements provided under this subsection and**
30 **subsection 5 of this section from the state tax commission,** for all counties not subject to the
31 provisions of subsection 2 of this section or subsection 2 of section 137.355, whenever any
32 assessor shall increase the valuation of any real property, he or she shall forthwith notify the
33 record owner on or before June fifteenth of such increase and, in a year of general reassessment,
34 the county shall notify the record owner of the projected tax liability likely to result from such
35 an increase, either in person, or by mail directed to the last known address; every such increase
36 in assessed valuation made by the assessor shall be subject to review by the county board of
37 equalization whereat the landowner shall be entitled to be heard, and the notice to the landowner
38 shall so state. Notice of the projected tax liability from the county shall accompany the notice
39 of increased valuation from the assessor.

40 [4.] **5.** The notice of projected tax liability, required under subsections 2 and [3] **4** of this
41 section, from the county shall include:

- 42 (1) **The** record owner's name, address, and the parcel number of the property;
- 43 (2) A list of all political subdivisions levying a tax upon the property of the record
44 owner;
- 45 (3) The projected tax rate for each political subdivision levying a tax upon the property
46 of the record owner, and the purpose for each levy of such political subdivisions;
- 47 (4) The previous year's tax rates for each individual tax levy imposed by each political
48 subdivision levying a tax upon the property of the record owner;
- 49 (5) The tax rate ceiling for each levy imposed by each political subdivision levying a tax
50 upon the property of the record owner;
- 51 (6) The contact information for each political subdivision levying a tax upon the property
52 of the record owner;

53 (7) A statement identifying any projected tax rates for political subdivisions levying a
54 tax upon the property of the record owner, which were not calculated and provided by the
55 political subdivision levying the tax; and

56 (8) The total projected property tax liability of the taxpayer.

57 **6. In addition to the requirements provided under subsections 1, 2, and 5 of this**
58 **section, effective January 1, 2011, in any county with a charter form of government and**
59 **with more than one million inhabitants, whenever any assessor shall notify a record owner**
60 **of any change in assessed value, such assessor shall provide notice that information**
61 **regarding the assessment method and computation of value for such property is available**
62 **on the assessor's website and provide the exact website address at which such information**
63 **may be accessed. Such notification shall provide the assessor's contact information to**
64 **enable taxpayers without internet access to request and receive information regarding the**
65 **assessment method and computation of value for such property.**

137.355. 1. If an assessor increases the valuation of any tangible personal property as
2 estimated in the itemized list furnished to the assessor, and if an assessor increases the valuation
3 of any real property, he shall forthwith notify the record owner of the increase either in person
4 or by mail directed to the last known address, and if the address of the owner is unknown notice
5 shall be given by publication in two newspapers published in the county.

6 **2. For all calendar years prior to the first day of January of the year following**
7 **receipt of software necessary for the implementation of the requirements provided under**
8 **subsections 3 and 4 of this section from the state tax commission, whenever any assessor**
9 **shall increase the valuation of any real property, he or she shall forthwith notify the record**
10 **owner on or before June fifteenth of the previous assessed value and such increase either**
11 **in person, or by mail directed to the last known address and include on the face of such**
12 **notice, in no less than twelve point font, the following statement: NOTICE TO**
13 **TAXPAYER: IF YOUR ASSESSED VALUE HAS INCREASED, IT MAY INCREASE**
14 **YOUR REAL PROPERTY TAXES WHICH ARE DUE DECEMBER THIRTY-FIRST.**
15 **IF YOU DO NOT AGREE THAT THE VALUE OF YOUR PROPERTY HAS**
16 **INCREASED, YOU MUST CHALLENGE THE VALUE ON OR BEFORE**
17 **(INSERT DATE BY WHICH APPEAL MUST BE FILED) BY CONTACTING YOUR**
18 **COUNTY ASSESSOR.**

19 **3. Effective January [1, 2011,] first of the year following receipt of software**
20 **necessary for the implementation of the requirements provided under this subsection and**
21 **subsection 4 of this section from the state tax commission, if an assessor increases the**
22 **valuation of any real property, the assessor, on or before June fifteenth, shall notify the record**
23 **owner of the increase and, in a year of general reassessment, the county shall notify the record**

24 owner of the projected tax liability likely to result from such an increase either in person or by
25 mail directed to the last known address, and, if the address of the owner is unknown, notice shall
26 be given by publication in two newspapers published in the county. Notice of the projected tax
27 liability from the county shall accompany the notice of increased valuation from the assessor.

28 [3.] 4. The notice of projected tax liability, required under subsection [2] 3 of this section,
29 from the county shall include:

30 (1) Record owner's name, address, and the parcel number of the property;

31 (2) A list of all political subdivisions levying a tax upon the property of the record
32 owner;

33 (3) The projected tax rate for each political subdivision levying a tax upon the property
34 of the record owner, and the purpose for each levy of such political subdivisions;

35 (4) The previous year's tax rates for each individual tax levy imposed by each political
36 subdivision levying a tax upon the property of the record owner;

37 (5) The tax rate ceiling for each levy imposed by each political subdivision levying a tax
38 upon the property of the record owner;

39 (6) The contact information for each political subdivision levying a tax upon the property
40 of the record owner;

41 (7) A statement identifying any projected tax rates for political subdivisions levying a
42 tax upon the property of the record owner, which were not calculated and provided by the
43 political subdivision levying the tax; and

44 (8) The total projected property tax liability of the taxpayer.

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