

SS SCS SB 588 -- PROPERTY TAX ASSESSMENT NOTICES

Currently, assessors in counties without a charter form of government must give taxpayers a projected tax liability notice with the notice of increased assessed valuation beginning January 1, 2011. This bill extends the effective date for the projected tax liability notice requirements for assessors in these counties and Jefferson County to January 1 of the year following receipt of the necessary software from the State Tax Commission for the implementation of the requirement and requires all assessors in these counties and Jefferson County to provide property owners additional information with the notice of increased assessed valuation. The notice must include the previous assessed value and any increase, a statement indicating that the change in assessed value may impact the record owner's tax liability, and information regarding the processes and deadlines for appealing determinations of the assessed valuation.

Beginning January 1, 2011, the assessor in St. Louis County must provide taxpayers with a notice that information regarding the assessment method and computation of the value for real property is available on the assessor's web site, the web site address, and the assessor's contact information so taxpayers without Internet access can request and received the information.