

HB 1409 -- PROPERTY TAX ASSESSMENTS

SPONSOR: Sauls

This bill requires the Assessor of Jackson County to meet specified requirements when the assessed value of any parcel of residential property is increased by more than 15% from the previous assessment, excluding increases due to new construction or improvements.

The assessor is required to:

(1) Notify the property owner in writing and provide clear written notice of the owner's rights relating to the physical inspection of their property. If a physical inspection is required, the property owner may request that an interior inspection be performed during the physical inspection. The owner has no less than 30 days to notify the assessor of a request for an interior physical inspection; and

(2) Perform a physical inspection with on-site personal observation and review of all exterior portions of the land and any buildings and improvements to which the inspector has or may reasonably and lawfully gain external access, and must include an observation and review of the interior of any buildings or improvements on the property upon the timely request of the owner (Section 137.115, RSMo).

Additionally, this bill specifies that the Assessor of Jackson County has the burden to prove that the assessor's valuation does not exceed the true market value of the assessed property to the Board of Equalization, and that the physical inspection was done in accordance with this bill. If the assessor does not meet this burden, the property owner will prevail on the appeal as a matter of law (Section 138.060).

Currently, these provisions only apply to St. Louis County.

This bill contains an emergency clause.

This bill is the same as HB 8 (1st Extraordinary Session 2019).