



**MISSOURI SENATE**  
JEFFERSON CITY

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**A Weekly Column for the  
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## **Property Tax Measure Sets Out To Protect Those Being Taxed Out of Their Homes**

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Probably one of the largest priorities in the General Assembly this session addresses the issue of rising property taxes. During his opening day address, Senate President Pro Tem Michael Gibbons said that the Legislature owes the citizens of Missouri — many who are being taxed out of their homes — the General Assembly's best effort to protect citizens from tax increases caused by reassessment.

[Senate Bill 711](#) would offer those citizens that protection. This week, the Missouri Senate moved one step closer to closing tax increase loopholes, expanding tax relief for low-income seniors and the disabled, and requiring earlier notice and more information on tax levees. This measure would require taxing entities, such as cities and school districts, to roll back levy rates when reassessments boost revenue beyond inflation rates – regardless of whether the entity was levying the tax at its tax rate ceiling.

The legislation would close a loophole which has allowed taxing districts to apply new voter approved levies to future and unknown assessments. For example, taxing jurisdictions can currently take a tax increase approved by the voters in 2006, and then apply that new tax rate to the higher reassessed value in 2007. This can hurt taxpayers because, when this happens, voters approve a tax increase based on what they knew at the time of the vote, not their future, unknown assessed valuation. Senate Bill 711 would reverse and prevent this practice from happening in the future.

The bill would also require entities to send taxpayers their projected tax liability along with their reassessment notices. Currently, you only receive a reassessment impact notice. Senate Bill 711 would require your county to include an estimate of how much you might owe in taxes based on your new reassessment. This gives you time to prepare for your taxes before you receive your bill in the mail in late November.

During floor debate, some concerns were raised about these notifications, mainly dealing with additional funding required to send out the notifications. The Legislature has set a funding timeline that would allow county officials to effectively implement the changes in Senate Bill 711. As your representative of the 28<sup>th</sup> Senatorial District, I am committed to passing this bill, which will ensure counties will not have to take on any unfunded new costs.

The main purpose of this measure is to protect the Missouri taxpayer. Upon final approval, Senate Bill 711 will be sent to the House for similar consideration. If you have questions or comments about this or any other issue, please feel free to contact me at 573-751-8793 or by e-mail at: [delbertscott@senate.state.mo.us](mailto:delbertscott@senate.state.mo.us).

*Senator Delbert Scott represents the people of Barton, Benton, Cedar, Dallas, Henry, Hickory, Pettis, Polk and St. Clair counties in the Missouri Senate.*

