

SECOND REGULAR SESSION

# SENATE BILL NO. 1285

94TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR RIDGEWAY.

Read 1st time February 28, 2008, and ordered printed.

TERRY L. SPIELER, Secretary.

5419S.011

## AN ACT

To repeal sections 137.180, 137.355, and 137.490, RSMo, and to enact in lieu thereof four new sections relating to property taxation.

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

Section A. Sections 137.180, 137.355, and 137.490, RSMo, are repealed  
2 and four new section enacted in lieu thereof, to be known as sections 137.180,  
3 137.243, 137.355, and 137.490, to read as follows:

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

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

19 **3. Effective January 1, 2011, for all counties not subject to the**

20 provisions of subsection 2 of this section or subsection 2 of section  
21 137.355, whenever any assessor shall increase the valuation of any real  
22 property, he or she shall forthwith notify the record owner on or before  
23 May thirty-first of such increase and, in a year of general reassessment,  
24 the county shall notify the record owner of the projected tax liability  
25 likely to result from such an increase, either in person, or by mail  
26 directed to the last known address; every such increase in assessed  
27 valuation made by the assessor shall be subject to review by the county  
28 board of equalization whereat the landowner shall be entitled to be  
29 heard, and the notice to the landowner shall so state. Notice of the  
30 projected tax liability from the county shall accompany the notice of  
31 increased valuation from the assessor.

32 4. The notice of projected tax liability, required under  
33 subsections 2 and 3 of this section, from the county shall include:

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

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

38 (3) The previous year's assessed value for the property of the  
39 record owner and the tax liability of the record owner for the previous  
40 year;

41 (4) The projected tax rate for each political subdivision levying  
42 a tax upon the property of the record owner, and the purpose for each  
43 levy of such political subdivisions;

44 (5) The previous year's tax rates for each individual tax levy  
45 imposed by each political subdivision levying a tax upon the property  
46 of the record owner;

47 (6) The tax rate ceiling for each levy imposed by each political  
48 subdivision levying a tax upon the property of the record owner;

49 (7) The contact information for each political subdivision levying  
50 a tax upon the property of the record owner;

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

55 (9) The total projected property tax liability of the taxpayer.

137.243. 1. To determine the "projected tax liability" required by

2 subsections 2 and 3 of section 137.180, subsection 2 of section 137.355,  
3 and subsection 2 of section 137.490, the assessor, on or before March  
4 first of each tax year, shall provide the county clerk with the  
5 assessment book which for this purpose shall contain the real estate  
6 values for that year, the prior year's state assessed values, and the  
7 prior year's personal property values. On or before March fifteenth,  
8 the county clerk shall make out an abstract of the assessment book  
9 showing the aggregate amounts of different kinds of real, personal, and  
10 other tangible property and the valuations of each for each political  
11 subdivision in the county entitled to levy ad valorem taxes on property  
12 except for municipalities maintaining their own tax or assessment  
13 books. The governing body of each political subdivision or a person  
14 designated by the governing body shall use such information to  
15 informally project a non-binding tax levy for that year and return such  
16 projected tax levy to the county clerk no later than April fifteenth. The  
17 county clerk shall forward such information to the county collector  
18 who shall then calculate and, no later than April thirtieth, provide to  
19 the county assessor the projected tax liability for each real estate  
20 parcel for which the assessor intends to mail a notice of increase  
21 pursuant to sections 137.180 and 137.490.

22       2. Political subdivisions located at least partially within two or  
23 more counties, which are subject to divergent time requirements, shall  
24 comply with all requirements applicable to each such county and may  
25 utilize the most recent available information to satisfy such  
26 requirements.

27       3. Failure by an assessor to timely provide the assessment book  
28 or notice of increased assessed value, as provided in this section, shall  
29 result in the state tax commission withholding all or a part of the  
30 moneys provided under section 137.720 and all state per parcel  
31 reimbursement funds which would otherwise be made available to such  
32 assessor.

33       4. Failure by a political subdivision to provide the clerk with a  
34 projected tax levy in the time prescribed under this section shall result  
35 in a twenty percent reduction in such political subdivision's tax rate  
36 for the tax year, unless such failure is a direct result of a delinquency  
37 in the provision of, or failure to provide, information required by this  
38 section by the assessor or the clerk. If a political subdivision fails to

39 **provide the projected tax rate as provided in this section, the clerk**  
40 **shall notify the state auditor who shall, within seven days of receiving**  
41 **such notice, estimate a non-binding tax levy for such political**  
42 **subdivision and return such to the clerk. The clerk shall notify the**  
43 **state auditor of any applicable reduction to a political subdivision's tax**  
44 **rate.**

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

7 **2. Effective January 1, 2011, if an assessor increases the**  
8 **valuation of any real property, the assessor, on or before May thirty-**  
9 **first, shall notify the record owner of the increase and, in a year of**  
10 **general reassessment, the county shall notify the record owner of the**  
11 **projected tax liability likely to result from such an increase either in**  
12 **person or by mail directed to the last known address, and, if the**  
13 **address of the owner is unknown, notice shall be given by publication**  
14 **in two newspapers published in the county. Notice of the projected tax**  
15 **liability from the county shall accompany the notice of increased**  
16 **valuation from the assessor.**

17 **3. The notice of projected tax liability, required under subsection**  
18 **2 of this section, from the county shall include:**

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

21 **(2) A list of all political subdivisions levying a tax upon the**  
22 **property of the record owner;**

23 **(3) The previous year's assessed value for the property of the**  
24 **record owner and the tax liability of the record owner for the previous**  
25 **year;**

26 **(4) The projected tax rate for each political subdivision levying**  
27 **a tax upon the property of the record owner, and the purpose for each**  
28 **levy of such political subdivisions;**

29 **(5) The previous year's tax rates for each individual tax levy**  
30 **imposed by each political subdivision levying a tax upon the property**  
31 **of the record owner;**

32           **(6) The tax rate ceiling for each levy imposed by each political**  
33 **subdivision levying a tax upon the property of the record owner;**

34           **(7) The contact information for each political subdivision levying**  
35 **a tax upon the property of the record owner;**

36           **(8) A statement identifying any projected tax rates for political**  
37 **subdivisions levying a tax upon the property of the record owner,**  
38 **which were not calculated and provided by the political subdivision**  
39 **levying the tax; and**

40           **(9) The total projected property tax liability of the taxpayer.**

137.490. 1. The assessor, or his deputies under his direction, shall assess  
2 all the taxable real property within the city and all tangible personal property  
3 taxable by the city under the laws of this state in the manner provided in sections  
4 137.485 to 137.550 and as otherwise provided by law, and for that purpose the  
5 assessor may divide and assign the work or any of it among them. They shall  
6 commence their assessment on the first day of January in each year and complete  
7 the assessment, and the deputies make their final reports thereof to the assessor,  
8 on or before the first day of April next following. The assessor shall see that the  
9 assessment is made uniform and equal throughout the city. If the assessor  
10 proposes to increase any assessment of real property, he shall give notice of the  
11 fact to the person owning the property affected, his agent or representative, by  
12 personal notice, or by mail directed to the last known address.

13           **2. Effective January 1, 2009, the assessor, or his or her deputies**  
14 **under his or her direction, shall commence their assessment on the first**  
15 **day of January in each year and complete the assessment, and the**  
16 **deputies make their final reports thereof to the assessor, on or before**  
17 **the first day of March next following. The assessor shall see that the**  
18 **assessment is made uniform and equal throughout the city. If the**  
19 **assessor proposes to increase any assessment of real property, the**  
20 **assessor shall, on or before the thirty-first day of May, give notice of**  
21 **the fact and, in a year of general reassessment, the city shall provide**  
22 **notice of the projected tax liability likely to result from such an**  
23 **increase to the person owning the property affected, his or her agent**  
24 **or representative, by personal notice, or by mail directed to the last**  
25 **known address. Notice of the projected tax liability from the city shall**  
26 **accompany the notice of increased valuation from the assessor.**

27           **3. The notice of projected tax liability, required under subsection**  
28 **2 of this section, from the city shall include:**

- 29           **(1) Record owner's name, address, and the parcel number of the**  
30 **property;**
- 31           **(2) A list of all political subdivisions levying a tax upon the**  
32 **property of the record owner;**
- 33           **(3) The previous year's assessed value for the property of the**  
34 **record owner and the tax liability of the record owner for the previous**  
35 **year;**
- 36           **(4) The projected tax rate for each political subdivision levying**  
37 **a tax upon the property of the record owner, and the purpose for each**  
38 **levy of such political subdivisions;**
- 39           **(5) The previous year's tax rates for each individual tax levy**  
40 **imposed by each political subdivision levying a tax upon the property**  
41 **of the record owner;**
- 42           **(6) The tax rate ceiling for each levy imposed by each political**  
43 **subdivision levying a tax upon the property of the record owner;**
- 44           **(7) The contact information for each political subdivision levying**  
45 **a tax upon the property of the record owner;**
- 46           **(8) A statement identifying any projected tax rates for political**  
47 **subdivisions levying a tax upon the property of the record owner,**  
48 **which were not calculated and provided by the political subdivision**  
49 **levying the tax; and**
- 50           **(9) The total projected property tax liability of the taxpayer.**

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