

SECOND REGULAR SESSION

# SENATE BILL NO. 803

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCHMITT.

Read 1st time January 20, 2010, and ordered printed.

TERRY L. SPIELER, Secretary.

3468S.011

## AN ACT

To repeal section 137.180, RSMo, and to enact in lieu thereof one new section relating to notices provided by certain county assessors.

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

Section A. Section 137.180, RSMo, is repealed and one new section  
2 enacted in lieu thereof, to be known as section 137.180, 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 of  
8 government, whenever any assessor shall increase the valuation of any real  
9 property, he or she shall forthwith notify the record owner on or before June  
10 fifteenth of such increase and, in a year of general reassessment, the county shall  
11 notify the record owner of the projected tax liability likely to result from such an  
12 increase, either in person, or by mail directed to the last known address; every  
13 such increase in assessed valuation made by the assessor shall be subject to  
14 review by the county board of equalization whereat the landowner shall be  
15 entitled to be heard, and the notice to the landowner shall so state. Notice of the  
16 projected tax liability from the county shall accompany the notice of increased  
17 valuation from the assessor.

18 3. Effective January 1, 2011, for all counties not subject to the provisions  
19 of subsection 2 of this section or subsection 2 of section 137.355, whenever any  
20 assessor shall increase the valuation of any real property, he or she shall

21 forthwith notify the record owner on or before June fifteenth of such increase and,  
22 in a year of general reassessment, the county shall notify the record owner of the  
23 projected tax liability likely to result from such an increase, either in person, or  
24 by mail directed to the last known address; every such increase in assessed  
25 valuation made by the assessor shall be subject to review by the county board of  
26 equalization whereat the landowner shall be entitled to be heard, and the notice  
27 to the landowner shall so state. Notice of the projected tax liability from the  
28 county shall accompany the notice of increased valuation from the assessor.

29 4. The notice of projected tax liability, required under subsections 2 and  
30 3 of this section, from the county shall include:

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

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

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

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

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

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

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

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

47 **5. In addition to the requirements provided under subsections**  
48 **1, 2, and 4 of this section, effective January 1, 2011, in all counties with**  
49 **a charter form of government, whenever any assessor increases the**  
50 **valuation of a residential property, he or she shall forthwith notify the**  
51 **record owner on or before June fifteenth of each year of general**  
52 **reassessment, of the assessment method and computation of value for**  
53 **such property. Such notification shall accompany the notices of**  
54 **increased valuation and projected tax liability required under this**  
55 **section.**

56 **6. The notice of assessment method and computation of value**

57 required under subsection 5 of this section shall include:

58 (1) The record owner's name, parcel number, and address of the  
59 property;

60 (2) The assessment method used to value the property;

61 (3) The characteristics of the property, according to the county's  
62 records, used in determining the value of the property;

63 (4) A list, if applicable, of comparable properties used in  
64 computing the value of the property, including the sales date and price  
65 of such comparable properties and the adjusted sales price of each such  
66 comparable property as determined by the assessor;

67 (5) The estimate of the value of the property derived from a  
68 statistical model used in calculating property values, if applicable;

69 (6) The calculation used to determine the value of the property;

70 and

71 (7) Any other information used in determining the value of the  
72 property.

Bill ✓

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