

SECOND REGULAR SESSION

[P E R F E C T E D]

SENATE BILL NO. 676

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR LUETKEMEYER.

Pre-filed December 1, 2019, and ordered printed.

Read 2nd time January 22, 2020, and referred to the Committee on Ways and Means.

Reported from the Committee February 27, 2020, with recommendation that the bill do pass and be placed on the Consent Calendar.

Taken up March 10, 2020. Read 3rd time and placed upon its final passage; bill passed.

ADRIANE D. CROUSE, Secretary.

3183S.01P

AN ACT

To repeal sections 137.180, 137.275, 137.355, 137.385, and 138.090, RSMo, and to enact in lieu thereof five new sections relating to property tax assessments.

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

Section A. Sections 137.180, 137.275, 137.355, 137.385, and 138.090, RSMo, are repealed and five new sections enacted in lieu thereof, to be known as sections 137.180, 137.275, 137.355, 137.385, and 138.090, to read as follows:

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

2. Effective January 1, 2009, for all counties with a charter form of government, other than any county adopting a charter form of government after January 1, 2008, whenever any assessor shall increase the valuation of any real property, he or she shall forthwith notify the record owner on or before June [fifteenth] **first** of such increase and, in a year of general reassessment, the county shall notify the record owner of the projected tax liability likely to result from such an increase, either in person, or by mail directed to the last known address; every such increase in assessed valuation made by the assessor shall be subject to review by the county board of equalization whereat the landowner shall

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

16 be entitled to be heard, and the notice to the landowner shall so state. Notice of
17 the projected tax liability from the county shall accompany the notice of increased
18 valuation from the assessor.

19 3. For all calendar years prior to the first day of January of the year
20 following receipt of software necessary for the implementation of the
21 requirements provided under subsections 4 and 5 of this section from the state
22 tax commission, for any county not subject to the provisions of subsection 2 of this
23 section or subsection 2 of section 137.355, whenever any assessor shall increase
24 the valuation of any real property, he or she shall forthwith notify the record
25 owner on or before June **[fifteenth] first** of the previous assessed value and such
26 increase either in person, or by mail directed to the last known address and
27 include in such notice a statement indicating that the change in assessed value
28 may impact the record owner's tax liability and provide all processes and
29 deadlines for appealing determinations of the assessed value of such
30 property. Such notice shall be provided in a font and format sufficient to alert
31 a record owner of the potential impact upon tax liability and the appellate
32 processes available.

33 4. Effective January first of the year following receipt of software
34 necessary for the implementation of the requirements provided under this
35 subsection and subsection 5 of this section from the state tax commission, for all
36 counties not subject to the provisions of subsection 2 of this section or subsection
37 2 of section 137.355, whenever any assessor shall increase the valuation of any
38 real property, he or she shall forthwith notify the record owner on or before June
39 **[fifteenth] first** of such increase and, in a year of general reassessment, the
40 county shall notify the record owner of the projected tax liability likely to result
41 from such an increase, either in person, or by mail directed to the last known
42 address; every such increase in assessed valuation made by the assessor shall be
43 subject to review by the county board of equalization whereat the landowner shall
44 be entitled to be heard, and the notice to the landowner shall so state. Notice of
45 the projected tax liability from the county shall accompany the notice of increased
46 valuation from the assessor.

47 5. The notice of projected tax liability, required under subsections 2 and
48 4 of this section, from the county shall include:

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

51 (2) A list of all political subdivisions levying a tax upon the property of

52 the record owner;

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

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

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

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

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

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

66 6. In addition to the requirements provided under subsections 1, 2, and
67 5 of this section, effective January 1, 2011, in any county with a charter form of
68 government and with more than one million inhabitants, whenever any assessor
69 shall notify a record owner of any change in assessed value, such assessor shall
70 provide notice that information regarding the assessment method and
71 computation of value for such property is available on the assessor's website and
72 provide the exact website address at which such information may be
73 accessed. Such notification shall provide the assessor's contact information to
74 enable taxpayers without internet access to request and receive information
75 regarding the assessment method and computation of value for such property.

137.275. Every person who thinks himself aggrieved by the assessment
2 of his property may appeal to the county board of equalization, in person, by
3 attorney or agent, or in writing. Such appeals shall be lodged with the county
4 board of equalization on or before the [second] **first** Monday in July.

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. For all calendar years prior to the first day of January of the year
8 following receipt of software necessary for the implementation of the

9 requirements provided under subsections 3 and 4 of this section from the state
10 tax commission, whenever any assessor shall increase the valuation of any real
11 property, he or she shall forthwith notify the record owner on or before June
12 [fifteenth] **first** of the previous assessed value and such increase either in person,
13 or by mail directed to the last known address and include on the face of such
14 notice, in no less than twelve-point font, the following statement:

15 NOTICE TO TAXPAYER: IF YOUR ASSESSED VALUE HAS
16 INCREASED, IT MAY INCREASE YOUR REAL PROPERTY
17 TAXES WHICH ARE DUE DECEMBER THIRTY-FIRST. IF YOU
18 DO NOT AGREE THAT THE VALUE OF YOUR PROPERTY HAS
19 INCREASED, YOU MUST CHALLENGE THE VALUE ON OR
20 BEFORE _____ (INSERT DATE BY WHICH APPEAL MUST BE
21 FILED) BY CONTACTING YOUR COUNTY ASSESSOR.

22 3. Effective January first of the year following receipt of software
23 necessary for the implementation of the requirements provided under this
24 subsection and subsection 4 of this section from the state tax commission, if an
25 assessor increases the valuation of any real property, the assessor, on or before
26 June [fifteenth] **first**, shall notify the record owner of the increase and, in a year
27 of general reassessment, the county shall notify the record owner of the projected
28 tax liability likely to result from such an increase either in person or by mail
29 directed to the last known address, and, if the address of the owner is unknown,
30 notice shall be given by publication in two newspapers published in the
31 county. Notice of the projected tax liability from the county shall accompany the
32 notice of increased valuation from the assessor.

33 4. The notice of projected tax liability, required under subsection 3 of this
34 section, from the county shall include:

- 35 (1) Record owner's name, address, and the parcel number of the property;
36 (2) A list of all political subdivisions levying a tax upon the property of
37 the record owner;
38 (3) The projected tax rate for each political subdivision levying a tax upon
39 the property of the record owner, and the purpose for each levy of such political
40 subdivisions;
41 (4) The previous year's tax rates for each individual tax levy imposed by
42 each political subdivision levying a tax upon the property of the record owner;
43 (5) The tax rate ceiling for each levy imposed by each political subdivision
44 levying a tax upon the property of the record owner;

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

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

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

137.385. Any person aggrieved by the assessment of his property may
2 appeal to the county board of equalization. An appeal shall be in writing and the
3 forms to be used for this purpose shall be furnished by the county clerk. Such
4 appeal shall be lodged with the county clerk as secretary of the board of
5 equalization before the ~~[third]~~ **first** Monday in ~~[June]~~ **July**; provided, that the
6 board may in its discretion extend the time for filing such appeals.

138.090. 1. Except as provided in subsection 2 of this section, the county
2 board of equalization in first class counties shall meet on the ~~[first]~~ **third**
3 Monday in July of each year.

4 2. Upon a finding by the board that it is necessary in order to fairly hear
5 all cases arising from a general reassessment, the board may begin meeting after
6 July first in any applicable year to timely consider any appeal or complaint
7 resulting from an evaluation made during a general reassessment of all taxable
8 real property and possessory interests in the county. There shall be no
9 presumption that the assessor's valuation is correct.

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