

SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR

SENATE BILLS NOS. 1410 & 853

103RD GENERAL ASSEMBLY

5988S.07C

KRISTINA MARTIN, Secretary

AN ACT

To repeal sections 137.180, 137.275, 137.385, 138.180, 139.053, and 140.010, RSMo, and to enact in lieu thereof six new sections relating to property taxes.

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

Section A. Sections 137.180, 137.275, 137.385, 138.180,
2 139.053, and 140.010, RSMo, are repealed and six new sections
3 enacted in lieu thereof, to be known as sections 137.180,
4 137.275, 137.385, 138.180, 139.053, and 140.010, to read as
5 follows:

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

9 2. Effective January 1, 2009, for all counties with a
10 charter form of government, other than any county adopting a
11 charter form of government after January 1, 2008, whenever
12 any assessor shall increase the valuation of any real
13 property, he or she shall forthwith notify the record owner
14 on or before June [fifteenth] **first** of such increase and, in
15 a year of general reassessment, the county shall notify the

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

16 record owner of the projected tax liability likely to result
17 from such an increase, either in person, or by mail directed
18 to the last known address; every such increase in assessed
19 valuation made by the assessor shall be subject to review by
20 the county board of equalization whereat the landowner shall
21 be entitled to be heard, and the notice to the landowner
22 shall so state. Notice of the projected tax liability from
23 the county shall accompany the notice of increased valuation
24 from the assessor.

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

43 4. Effective January first of the year following
44 receipt of software necessary for the implementation of the
45 requirements provided under this subsection and subsection 5
46 of this section from the state tax commission, for all
47 counties not subject to the provisions of subsection 2 of

48 this section or subsection 2 of section 137.355, whenever
49 any assessor shall increase the valuation of any real
50 property, he or she shall forthwith notify the record owner
51 on or before June [fifteenth] **first** of such increase and, in
52 a year of general reassessment, the county shall notify the
53 record owner of the projected tax liability likely to result
54 from such an increase, either in person, or by mail directed
55 to the last known address; every such increase in assessed
56 valuation made by the assessor shall be subject to review by
57 the county board of equalization whereat the landowner shall
58 be entitled to be heard, and the notice to the landowner
59 shall so state. Notice of the projected tax liability from
60 the county shall accompany the notice of increased valuation
61 from the assessor.

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

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

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

69 (3) The projected tax rate for each political
70 subdivision levying a tax upon the property of the record
71 owner, and the purpose for each levy of such political
72 subdivisions;

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

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

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

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

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

88 6. In addition to the requirements provided under
89 subsections 1, 2, and 5 of this section, effective January
90 1, 2011, in any county with a charter form of government and
91 with more than one million inhabitants, whenever any
92 assessor shall notify a record owner of any change in
93 assessed value, such assessor shall provide notice that
94 information regarding the assessment method and computation
95 of value for such property is available on the assessor's
96 website and provide the exact website address at which such
97 information may be accessed. Such notification shall
98 provide the assessor's contact information to enable
99 taxpayers without internet access to request and receive
100 information regarding the assessment method and computation
101 of value for such property.

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

 137.385. Any person aggrieved by the assessment of his
2 property may appeal to the county board of equalization. An
3 appeal shall be in writing and the forms to be used for this

4 purpose shall be furnished by the county clerk. Such appeal
5 shall be lodged with the county clerk as secretary of the
6 board of equalization before the **[second] first** Monday in
7 **[July] August**; provided, that the board may in its
8 discretion extend the time for filing such appeals.

138.180. Any person may appeal in writing to the board
2 of equalization from the assessment of his property, which
3 appeal shall specify the matter of which he complains and
4 which shall be filed at the office of the assessor of the
5 city on or before the **[second] first** Monday in **[July] August**
6 of each year, and any person so appealing shall have the
7 right of appeal from decisions of the local board to the
8 state tax commission as provided by law. There shall be no
9 presumption that the assessor's valuation is correct.

139.053. 1. The governing body of any county**[,**
2 **excluding township counties,**] may by ordinance or order
3 provide for the payment of all or any part of current real
4 and personal property taxes which are owed, at the option of
5 the taxpayer, **[on an annual, semiannual or quarterly basis**
6 **at such times as determined by such governing body]** **in such**
7 **installments and on such terms as the governing body deems**
8 **appropriate.**

9 2. The ordinance shall provide the method by which the
10 amount of property taxes owed for the current tax year in
11 which the payments are to be made shall be estimated. The
12 collector shall submit to the governing body the procedures
13 by which taxes will be collected pursuant to the ordinance
14 or order. The estimate shall be based on the previous tax
15 year's liability. A taxpayer's payment schedule shall be
16 based on the estimate divided by the number of pay periods
17 in which payments are to be made. The taxpayer shall at the
18 end of the tax year pay any amounts owed in excess of the

19 estimate for such year. The county shall at the end of the
20 tax year refund to the taxpayer any amounts paid in excess
21 of the property tax owed for such year. No interest shall
22 be paid by the county on excess amounts owed to the
23 taxpayer. Any refund paid the taxpayer pursuant to this
24 subsection shall be an amount paid by the county only once
25 in a calendar year.

26 3. If a taxpayer fails to make an installment payment
27 of a portion of the real or personal property taxes owed to
28 the county, then such county may charge the taxpayer
29 interest on the amount of property taxes still owed for that
30 year.

31 4. Any governing body enacting the ordinance or order
32 specified in this section shall first agree to provide the
33 county collector with reasonable and necessary funds to
34 implement the ordinance or order.

35 5. Subsection 1 of this section shall not apply to
36 payment for real property taxes by financial institutions,
37 as defined in section 381.410, who pay tax obligations which
38 they service from escrow accounts, as defined in Title 24,
39 Part 3500, Section 17, Code of Federal Regulation, as
40 amended.

140.010. 1. All real estate upon which the taxes
2 remain unpaid on the first day of January, annually, are
3 delinquent, and the county collector shall enforce the lien
4 of the state thereon, as required by this chapter. Any
5 failure to properly return the delinquent list, as required
6 by this chapter, in no way affects the validity of the
7 assessment and levy of taxes, nor of the foreclosure and
8 sale by which the collection of the taxes is enforced, nor
9 in any manner affects the lien of the state on the
10 delinquent real estate for the taxes unpaid thereon.

11 2. Alternatively, any county may, by adoption of a
12 resolution or order of the county commission of such county,
13 elect to operate under the provisions of sections 141.210 to
14 141.810 for any parcel for which there is an unpaid tax bill
15 for a period of at least two years after the date on which
16 it became delinquent. Any county electing to operate as
17 such shall be called a "partial opt-in county". No county
18 eligible to establish a land bank agency under subsection 1
19 of section 140.981 shall elect to operate as a partial opt-
20 in county unless the county first elects to establish a land
21 bank agency as provided in subsection 1 of section 140.981.
22 In accordance with section 141.290, after the adoption of
23 such resolution or order by a county commission, the
24 collector of the county shall decide which tax delinquent
25 parcels shall proceed according to the provisions of
26 sections 141.210 to 141.810. Such parcels shall be exempt
27 from the provisions of sections 140.030 to 140.722. The
28 collector shall remove such parcels from any list of parcels
29 advertised for first, second, third, or post-third sales.

30 **3. (1) As used in this subsection, the following**
31 **terms shall mean:**

32 (a) "Taxpayer", an owner of record of property on
33 which property tax is due;

34 (b) "Trusted contact", an adult person designated by a
35 taxpayer that a collector may contact in the event the
36 taxpayer has a delinquent property tax liability as of the
37 first day of March.

38 (2) Notwithstanding any other provision of law to the
39 contrary, a county collector may offer a trusted contact
40 program to taxpayers who may designate one or more trusted
41 contacts for the collector to contact in the event the
42 taxpayer has not paid the taxpayer's property tax liability

43 by the first day of March. The collector may establish such
44 procedures, requirements, and forms as the collector deems
45 appropriate and necessary should the collector decide to
46 implement a trusted contact program.

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