

SENATE BILL NO. 1521

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR NICOLA.

6462S.011

KRISTINA MARTIN, Secretary

AN ACT

To repeal sections 137.180 and 137.355, RSMo, and to enact in lieu thereof two new sections relating to notifications for increased property assessments.

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

Section A. Sections 137.180 and 137.355, RSMo, are
2 repealed and two new sections enacted in lieu thereof, to be
3 known as sections 137.180 and 137.355, to read as 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 of such increase and, in a year
15 of general reassessment, the county shall notify the record
16 owner of the projected tax liability likely to result from
17 such an increase, either in person, or by mail directed to

18 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 of the previous
34 assessed value and such increase either in person, or by
35 mail directed to the last known address and include in such
36 notice a statement indicating that the change in assessed
37 value may impact the record owner's tax liability and
38 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 of such increase and, in a year
52 of general reassessment, the county shall notify the record
53 owner of the projected tax liability likely to result from
54 such an increase, either in person, or by mail directed to
55 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 **specific** assessment method and **the**
95 **basis of the** computation of value for such property is
96 available on the assessor's website and provide the exact
97 website address at which such information may be accessed.
98 Such notification shall provide the assessor's contact
99 information to enable taxpayers without internet access to
100 request and receive information regarding the assessment
101 method and computation of value for such property. **If any**
102 **third party documents, reports, or other data was relied**
103 **upon by the assessor in the computation of assessed value,**
104 **the same shall be disclosed to the record owner on the**
105 **assessor's website.**

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

9 2. For all calendar years prior to the first day of
10 January of the year following receipt of software necessary
11 for the implementation of the requirements provided under
12 subsections 3 and 4 of this section from the state tax
13 commission, whenever any assessor shall increase the
14 valuation of any real property, he or she shall forthwith
15 notify the record owner on or before June fifteenth of the
16 previous assessed value and such increase either in person,
17 or by mail directed to the last known address and include on
18 the face of such notice, in no less than twelve-point font,
19 the following statement:

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

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

41 liability from the county shall accompany the notice of
42 increased valuation from the assessor.

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

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

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

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

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

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

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

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

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

69 **5. Whenever any assessor shall notify a record owner**
70 **of any increase in assessed value as required by subsection**
71 **3 of this section, such assessor shall provide notice that**
72 **information regarding the specific assessment method and the**

73 basis of the computation of value for such property is
74 available on the assessor's website, and shall provide the
75 exact website address at which such information may be
76 accessed. Such notification shall provide the assessor's
77 contact information to enable taxpayers without internet
78 access to request and receive information regarding the
79 assessment method and computation of value for such
80 property. If any third-party documents, reports, or other
81 data was relied upon by the assessor in the computation of
82 assessed value, the same shall be disclosed to the record
83 owner on the assessor's website.

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