

SECOND REGULAR SESSION

SENATE BILL NO. 853

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR WILLIAMS.

5536S.02I

KRISTINA MARTIN, Secretary

AN ACT

To repeal sections 137.180, 137.275, 137.385, and 138.180, RSMo, and to enact in lieu thereof four 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, 137.385, and
2 138.180, RSMo, are repealed and four new sections enacted in
3 lieu thereof, to be known as sections 137.180, 137.275, 137.385,
4 and 138.180, 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] **first** of such increase and, in
15 a year of general reassessment, the county shall notify the
16 record owner of the projected tax liability likely to result

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

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.

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