

SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 588
95TH GENERAL ASSEMBLY

Reported from the Committee on Ways and Means, February 11, 2010, with recommendation that the Senate Committee Substitute do pass.

3308S.03C

TERRY L. SPIELER, Secretary.

AN ACT

To repeal sections 137.180 and 137.355, RSMo, and to enact in lieu thereof two new sections relating to projected property tax liability notices for certain counties.

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

Section A. Sections 137.180 and 137.355, RSMo, are repealed and two
2 new sections enacted in lieu thereof, to be known as sections 137.180 and
3 137.355, 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, **other than any county adopting a charter form of**
9 **government after January 1, 2008**, whenever any assessor shall increase the
10 valuation of any real property, he or she shall forthwith notify the record owner
11 on or before June fifteenth of such increase and, in a year of general
12 reassessment, the county shall notify the record owner of the projected tax
13 liability likely to result from such an increase, either in person, or by mail
14 directed to the last known address; every such increase in assessed valuation
15 made by the assessor shall be subject to review by the county board of
16 equalization whereat the landowner shall be entitled to be heard, and the notice
17 to the landowner shall so state. Notice of the projected tax liability from the
18 county shall accompany the notice of increased valuation from the assessor.

19 3. Effective January 1, 2011, for all counties not subject to the provisions

20 of subsection 2 of this section or subsection 2 of section 137.355, whenever any
21 assessor shall increase the valuation of any real property, he or she shall
22 forthwith notify the record owner on or before June fifteenth of such increase and,
23 in a year of general reassessment, the county shall notify the record owner of the
24 projected tax liability likely to result from such an increase, either in person, or
25 by mail directed to the last known address; every such increase in assessed
26 valuation made by the assessor shall be subject to review by the county board of
27 equalization whereat the landowner shall be entitled to be heard, and the notice
28 to the landowner shall so state. Notice of the projected tax liability from the
29 county shall accompany the notice of increased valuation from the assessor. **Any**
30 **county subject to the provisions of this subsection may, by a majority**
31 **vote of the governing body of such county, opt out of the provisions of**
32 **this subsection.**

33 4. The notice of projected tax liability, required under subsections 2 and
34 3 of this section, from the county shall include:

35 (1) **The** record owner's name, address, and the parcel number of the
36 property;

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

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

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

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

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

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

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

52 **5. Effective January 1, 2011, for any county which opts out of the**
53 **provisions of subsection 2 of this section, whenever any assessor shall**
54 **increase the valuation of any real property, he or she shall forthwith**
55 **notify the record owner on or before June fifteenth of the previous**

56 **assessed value and such increase either in person, or by mail directed**
57 **to the last known address and include in such notice a statement**
58 **indicating that the change in assessed value may impact the record**
59 **owner's tax liability and provide all processes and deadlines for**
60 **appealing determinations of assessed value.**

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. Effective January 1, 2011, if an assessor increases the valuation of any
8 real property, the assessor, on or before June fifteenth, shall notify the record
9 owner of the increase and, in a year of general reassessment, the county shall
10 notify the record owner of the projected tax liability likely to result from such an
11 increase either in person or by mail directed to the last known address, and, if
12 the address of the owner is unknown, notice shall be given by publication in two
13 newspapers published in the county. Notice of the projected tax liability from the
14 county shall accompany the notice of increased valuation from the assessor. **Any**
15 **county subject to the provisions of this subsection may, by a majority**
16 **vote of the governing body of such county, opt out of the provisions of**
17 **this subsection.**

18 3. The notice of projected tax liability, required under subsection 2 of this
19 section, from the county shall include:

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

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

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

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

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

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

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

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

36 **4. Effective January 1, 2011, for any county which opts out of the**
37 **provisions of subsection 2 of this section, whenever any assessor shall**
38 **increase the valuation of any real property, he or she shall forthwith**
39 **notify the record owner on or before June fifteenth of the previous**
40 **assessed value and such increase either in person, or by mail directed**
41 **to the last known address and include in such notice a statement**
42 **indicating that the change in assessed value may impact the record**
43 **owner's tax liability and provide all processes and deadlines for**
44 **appealing determinations of assessed value.**

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Bill

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