

SECOND REGULAR SESSION  
[ P E R F E C T E D ]  
SENATE SUBSTITUTE FOR  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 588**  
95TH GENERAL ASSEMBLY

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INTRODUCED BY SENATOR NODLER.

Offered February 15, 2010.

Senate Substitute adopted, February 15, 2010.

Taken up for Perfection February 15, 2010. Bill declared Perfected and Ordered Printed.

TERRY L. SPIELER, Secretary.

3308S.04P

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**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.

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*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Section A. Sections 137.180 and 137.355, RSMo, are repealed and two  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

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

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

34 **4. Effective January [1, 2011,] first of the year following receipt of**  
35 **software necessary for the implementation of the requirements**  
36 **provided under this subsection and subsection 5 of this section from**  
37 **the state tax commission, for all counties not subject to the provisions of**  
38 **subsection 2 of this section or subsection 2 of section 137.355, whenever any**  
39 **assessor shall increase the valuation of any real property, he or she shall**  
40 **forthwith notify the record owner on or before June fifteenth of such increase and,**  
41 **in a year of general reassessment, the county shall notify the record owner of the**  
42 **projected tax liability likely to result from such an increase, either in person, or**  
43 **by mail directed to the last known address; every such increase in assessed**  
44 **valuation made by the assessor shall be subject to review by the county board of**  
45 **equalization whereat the landowner shall be entitled to be heard, and the notice**  
46 **to the landowner shall so state. Notice of the projected tax liability from the**  
47 **county shall accompany the notice of increased valuation from the assessor.**

48 **[4.] 5. The notice of projected tax liability, required under subsections 2**  
49 **and [3] 4 of this section, from the county shall include:**

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

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

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

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

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

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

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

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

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

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**

8 year following receipt of software necessary for the implementation of  
9 the requirements provided under subsections 3 and 4 of this section  
10 from the state tax commission, whenever any assessor shall increase  
11 the valuation of any real property, he or she shall forthwith notify the  
12 record owner on or before June fifteenth of the previous assessed value  
13 and such increase either in person, or by mail directed to the last  
14 known address and include on the face of such notice, in no less than  
15 twelve point font, the following statement: NOTICE TO TAXPAYER: IF  
16 YOUR ASSESSED VALUE HAS INCREASED, IT MAY INCREASE YOUR  
17 REAL PROPERTY TAXES WHICH ARE DUE DECEMBER THIRTY-  
18 FIRST. IF YOU DO NOT AGREE THAT THE VALUE OF YOUR  
19 PROPERTY HAS INCREASED, YOU MUST CHALLENGE THE VALUE  
20 ON OR BEFORE ..... (INSERT DATE BY WHICH APPEAL MUST BE  
21 FILED) BY CONTACTING YOUR COUNTY ASSESSOR.

22 3. Effective January [1, 2011,] first of the year following receipt of  
23 software necessary for the implementation of the requirements  
24 provided under this subsection and subsection 4 of this section from  
25 the state tax commission, if an assessor increases the valuation of any real  
26 property, the assessor, on or before June fifteenth, shall notify the record owner  
27 of the increase and, in a year of general reassessment, the county shall notify the  
28 record owner of the projected tax liability likely to result from such an increase  
29 either in person or by mail directed to the last known address, and, if the address  
30 of the owner is unknown, notice shall be given by publication in two newspapers  
31 published in the county. Notice of the projected tax liability from the county shall  
32 accompany the notice of increased valuation from the assessor.

33 [3.] 4. The notice of projected tax liability, required under subsection [2]  
34 3 of this 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.

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