

FIRST EXTRAORDINARY SESSION OF THE  
FIRST REGULAR SESSION

# HOUSE BILL NO. 33

## 100TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE ROWLAND.

2565H.011

DANA RADEMAN MILLER, Chief Clerk

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### AN ACT

To repeal sections 137.180 and 137.275, RSMo, and to enact in lieu thereof two new sections relating to property tax assessments.

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

Section A. Sections 137.180 and 137.275, RSMo, are repealed and two new sections  
2 enacted in lieu thereof, to be known as sections 137.180 and 137.275, to read as follows:

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

7 2. Effective January 1, 2009, for all counties with a charter form of government, other  
8 than any county adopting a charter form of government after January 1, 2008, whenever any  
9 assessor shall increase the valuation of any real property, he or she shall forthwith notify the  
10 record owner on or before June fifteenth of **both the amount and the percent of** such increase  
11 and, in a year of general reassessment, the county shall notify the record owner of the projected  
12 tax liability likely to result from such an increase, **both as a dollar amount and as the**  
13 **percentage by which the tax liability is projected to increase**, either in person[,] or by mail  
14 directed to the last known address; every such increase in assessed valuation made by the  
15 assessor shall be subject to review by the county board of equalization ~~[whereat]~~ **where** the

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

16 landowner shall be entitled to be heard, and the notice to the landowner shall so state. Notice  
17 of the projected tax liability from the county shall accompany the notice of increased valuation  
18 from the assessor.

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

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

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

- 48 (1) The record owner's name, address, and the parcel number of the property;  
49 (2) A list of all political subdivisions levying a tax upon the property of the record  
50 owner;

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

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

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

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

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

62 (8) The total projected property tax liability of the taxpayer;

63 **(9) A calculation of the dollar amount by which the property tax liability of the**  
64 **taxpayer is projected to increase from the previous tax year as a result of any increases in**  
65 **property valuation; and**

66 **(10) A calculation of the percentage by which the tax liability of the taxpayer is**  
67 **projected to increase from the previous tax year as a result of any increases in property**  
68 **valuation.**

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

137.275. 1. ~~Every~~ **Any** person who ~~thinks himself~~ **feels** aggrieved by the assessment  
2 of his **or her** property may appeal to the county board of equalization, in person, by attorney or  
3 agent, or in writing. Such appeals shall be lodged with the county board of equalization on or  
4 before the second Monday in July.

5 **2. (1) Notwithstanding any provision of law to the contrary, whenever a county**  
6 **board of equalization receives an appeal as described under subsection 1 of this section**  
7 **which challenges an assessment of property that would increase the tax liability on such**  
8 **property by twenty-seven and one-half percent or more, such county board of equalization**

9 shall send a notice of the appeal to any mortgage holder on such property who receives  
10 escrow payments for such property.

11 (2) No mortgage holder, upon receiving such a notice, shall increase the amount of  
12 any escrow payments collected for property tax on any property referenced by the notice,  
13 until the county board of equalization renders a final decision with respect to the appeal  
14 referenced by the notice. The county board of equalization shall promptly notify such a  
15 mortgage holder once a final decision has been rendered.

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