

SECOND REGULAR SESSION

SENATE BILL NO. 588

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR NODLER.

Pre-filed December 1, 2009, and ordered printed.

TERRY L. SPIELER, Secretary.

3308S.011

AN ACT

To repeal sections 137.180, 137.243, and 137.355, RSMo, and to enact in lieu thereof three 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Section A. Sections 137.180, 137.243, and 137.355, RSMo, are repealed
2 and three new sections enacted in lieu thereof, to be known as sections 137.180,
3 137.243, and 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, whenever any assessor shall increase the valuation of any real
9 property, he or she shall forthwith notify the record owner on or before June
10 fifteenth of such increase and, in a year of general reassessment, the county shall
11 notify the record owner of the projected tax liability likely to result from such an
12 increase, either in person, or by mail directed to the last known address; every
13 such increase in assessed valuation made by the assessor shall be subject to
14 review by the county board of equalization whereat the landowner shall be
15 entitled to be heard, and the notice to the landowner shall so state. Notice of the
16 projected tax liability from the county shall accompany the notice of increased
17 valuation from the assessor.

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

18 3. [Effective January 1, 2011, for all counties not subject to the provisions
19 of subsection 2 of this section or subsection 2 of section 137.355, whenever any
20 assessor shall increase the valuation of any real property, he or she shall
21 forthwith notify the record owner on or before June fifteenth of such increase and,
22 in a year of general reassessment, the county shall notify the record owner of the
23 projected tax liability likely to result from such an increase, either in person, or
24 by mail directed to the last known address; every such increase in assessed
25 valuation made by the assessor shall be subject to review by the county board of
26 equalization whereat the landowner shall be entitled to be heard, and the notice
27 to the landowner shall so state. Notice of the projected tax liability from the
28 county shall accompany the notice of increased valuation from the assessor.

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

- 31 (1) Record **the** owner's name, address, and the parcel number of the
32 property;
- 33 (2) A list of all political subdivisions levying a tax upon the property of
34 the record owner;
- 35 (3) The projected tax rate for each political subdivision levying a tax upon
36 the property of the record owner, and the purpose for each levy of such political
37 subdivisions;
- 38 (4) The previous year's tax rates for each individual tax levy imposed by
39 each political subdivision levying a tax upon the property of the record owner;
- 40 (5) The tax rate ceiling for each levy imposed by each political subdivision
41 levying a tax upon the property of the record owner;
- 42 (6) The contact information for each political subdivision levying a tax
43 upon the property of the record owner;
- 44 (7) A statement identifying any projected tax rates for political
45 subdivisions levying a tax upon the property of the record owner, which were not
46 calculated and provided by the political subdivision levying the tax; and
- 47 (8) The total projected property tax liability of the taxpayer.

137.243. 1. To determine the "projected tax liability" required by
2 [subsections] **subsection 2 [and 3]** of section 137.180[, subsection 2 of section
3 137.355,] and subsection 2 of section 137.490, the assessor, on or before March
4 first of each tax year, shall provide the clerk with the assessment book which for
5 this purpose shall contain the real estate values for that year, the prior year's
6 state assessed values, and the prior year's personal property values. On or before
7 March fifteenth, the clerk shall make out an abstract of the assessment book

8 showing the aggregate amounts of different kinds of real, personal, and other
9 tangible property and the valuations of each for each political subdivision in the
10 county, or in the city for any city not within a county, entitled to levy ad valorem
11 taxes on property except for municipalities maintaining their own tax or
12 assessment books. The governing body of each political subdivision or a person
13 designated by the governing body shall use such information to informally project
14 a nonbinding tax levy for that year and return such projected tax levy to the clerk
15 no later than April eighth. The clerk shall forward such information to the
16 collector who shall then calculate and, no later than April thirtieth, provide to the
17 assessor the projected tax liability for each real estate parcel for which the
18 assessor intends to mail a notice of increase pursuant to sections 137.180[,
19 137.355,] and 137.490.

20 2. Political subdivisions located at least partially within two or more
21 counties, which are subject to divergent time requirements, shall comply with all
22 requirements applicable to each such county and may utilize the most recent
23 available information to satisfy such requirements.

24 3. Failure by an assessor to timely provide the assessment book or notice
25 of increased assessed value, as provided in this section, may result in the state
26 tax commission withholding all or a part of the moneys provided under section
27 137.720 and all state per-parcel reimbursement funds which would otherwise be
28 made available to such assessor.

29 4. Failure by a political subdivision to provide the clerk with a projected
30 tax levy in the time prescribed under this section shall result in a twenty percent
31 reduction in such political subdivision's tax rate for the tax year, unless such
32 failure is a direct result of a delinquency in the provision of, or failure to provide,
33 information required by this section by the assessor or the clerk. If a political
34 subdivision fails to provide the projected tax rate as provided in this section, the
35 clerk shall notify the state auditor who shall, within seven days of receiving such
36 notice, estimate a nonbinding tax levy for such political subdivision and return
37 such to the clerk. The clerk shall notify the state auditor of any applicable
38 reduction to a political subdivision's tax rate.

39 5. Any taxing district wholly within a county with a township form of
40 government may, through a request submitted by the county clerk, request that
41 the state auditor's office estimate a nonbinding projected tax rate based on the
42 information provided by the county clerk. The auditor's office shall return the
43 projected tax rate to the county clerk no later than April eighth.

44 6. The clerk shall deliver the abstract of the assessment book to each

45 taxing district with a notice stating that their projected tax rates be returned to
46 the clerk by April eighth.

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

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

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

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

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

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

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

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

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

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

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