

SECOND REGULAR SESSION

HOUSE BILL NO. 2268

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES SCHIEFFER (Sponsor), HODGES,
NORR AND BIVINS (Co-sponsors).

5132L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 137.180, RSMo, and to enact in lieu thereof one new section relating to reviews of real property assessments.

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

Section A. Section 137.180, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 137.180, to read as follows:

137.180. 1. Whenever any assessor shall increase the valuation of any real property he shall forthwith notify the record owner of such increase, either in person, or by mail directed to the last known address; every such increase in assessed valuation made by the assessor shall be subject to review by the county board of equalization whereat the landowner shall be entitled to be heard, and the notice to the landowner shall so state.

2. Effective January 1, 2009, for all counties with a charter form of government, whenever any assessor shall increase the valuation of any real property, he or she shall forthwith notify the record owner on or before June fifteenth of such increase and, in a year of general reassessment, the county shall notify the record owner of the projected tax liability likely to result from such an increase, either in person, or by mail directed to the last known address; every such increase in assessed valuation made by the assessor shall be subject to review by the county board of equalization whereat the landowner shall be entitled to be heard, and the notice to the landowner shall so state. Notice of the projected tax liability from the county shall accompany the notice of increased valuation from the assessor.

3. Effective January 1, 2011, for all counties not subject to the provisions of subsection 2 of this section or subsection 2 of section 137.355, whenever any assessor shall increase 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.

17 valuation of any real property, he or she shall forthwith notify the record owner on or before June
18 fifteenth of such increase and, in a year of general reassessment, the county shall notify the
19 record owner of the projected tax liability likely to result from such an increase, either in person,
20 or by mail directed to the last known address; every such increase in assessed valuation made by
21 the assessor shall be subject to review by the county board of equalization whereat the landowner
22 shall be entitled to be heard, and the notice to the landowner shall so state. Notice of the
23 projected tax liability from the county shall accompany the notice of increased valuation from
24 the assessor.

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

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

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

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

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

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

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

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

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

42 **5. Upon a request from a taxpayer, the assessor and the office of any other county**
43 **or city official as requested by the taxpayer shall review the assessment of the taxpayer's**
44 **real property. The assessor shall explain the appeals process and any adjustments the**
45 **assessor makes to such assessments as a result of such review.**

✓