

SS SCS SB 588 -- PROPERTY TAX ASSESSMENT NOTICES

SPONSOR: Nodler (Parson)

COMMITTEE ACTION: Voted "do pass" by the Committee on Ways and Means by a vote of 11 to 0.

Currently, assessors in counties without a charter form of government must give taxpayers a projected tax liability notice with the notice of increased assessed valuation beginning January 1, 2011. This substitute extends the effective date for the projected tax liability notice requirements for assessors in counties without a charter form of government and Jefferson County to January 1 of the year following receipt of the necessary software and requires all assessors in counties without a charter form of government and Jefferson County to provide property owners additional information with the notice of increased assessed valuation. The notice must include the previous assessed value and any increase, a statement indicating that the change in assessed value may impact the record owner's tax liability, and information regarding the processes and deadlines for appealing determinations of the assessed valuation. This requirement applies to all calendar years prior to January 1 of the year following receipt of the necessary software from the State Tax Commission. Beginning January 1 of the year following receipt of the software, assessors in all counties without a charter form of government and Jefferson County must give taxpayers a projected tax liability notice with the notice of increased assessed valuation.

Beginning January 1, 2011, in St. Louis County, the assessor must provide notice that information regarding the assessment method and computation of the value for real property is available on the assessor's web site, the web site address, and the assessor's contact information so taxpayers without Internet access can request and received the information.

FISCAL NOTE: No impact on state funds in FY 2011, FY 2012, and FY 2013.

PROPOSERS: Supporters say that Senate Bill 711 in 2008 required tax estimates to be provided with the assessment increase notices in the middle of the year. It required the notices in 2009 for St. Louis City and charter counties including St. Charles but not until 2011 for all other counties. It had funding to provide for the costs of the new requirements including costs for the collector's office computer work; however, funding is not being provided according to the State Tax Commission. This makes the requirement an unfunded mandate to the counties. The bill extends the date counties must give notices to taxpayers to the

year following the year the funds are appropriated.

Testifying for the bill were Senator Nodler; Missouri Association of Counties; Missouri Assessor's Association; Missouri Association of County Clerks and Election Authorities; Missouri County Collectors Association; Penny Rector, School Administrators Coalition; Cooperating School Districts of Greater Kansas City; and Bruce Davis.

OPPONENTS: There was no opposition voiced to the committee.

OTHERS: Others testifying on the bill say that the Office of Administration estimates the cost of the software at \$1 million.

Testifying on the bill was State Tax Commission.