

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Bill No. 1, Page 1, Section A, Line 2, by inserting after said section and line the following:

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

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

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

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

Action Taken _____ Date _____

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

- 3 (1) The record owner's name, address, and the parcel number of the property;
- 4 (2) A list of all political subdivisions levying a tax upon the property of the record owner;
- 5 (3) The projected tax rate for each political subdivision levying a tax upon the property of the record
6 owner, and the purpose for each levy of such political subdivisions;
- 7 (4) The previous year's tax rates for each individual tax levy imposed by each political subdivision
8 levying a tax upon the property of the record owner;
- 9 (5) The tax rate ceiling for each levy imposed by each political subdivision levying a tax upon the
10 property of the record owner;
- 11 (6) The contact information for each political subdivision levying a tax upon the property of the
12 record owner;
- 13 (7) A statement identifying any projected tax rates for political subdivisions levying a tax upon the
14 property of the record owner, which were not calculated and provided by the political subdivision levying the
15 tax; ~~and~~
- 16 (8) The total projected property tax liability of the taxpayer;
- 17 (9) A calculation of the dollar amount by which the property tax liability of the taxpayer is projected
18 to increase from the previous tax year as a result of any increases in property valuation; and
- 19 (10) A calculation of the percentage by which the tax liability of the taxpayer is projected to increase
20 from the previous tax year as a result of any increases in property valuation.

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

29 137.275. ~~1. [Every]~~ Any person who ~~[thinks himself]~~ feels aggrieved by the assessment of his or her
30 property may appeal to the county board of equalization, in person, by attorney or agent, or in writing. Such
31 appeals shall be lodged with the county board of equalization on or before the second Monday in July.

32 2. (1) Notwithstanding any provision of law to the contrary, whenever a county board of
33 equalization receives an appeal as described under subsection 1 of this section that challenges an assessment
34 of property that would increase the tax liability on such property by twenty-seven and one-half percent or
35 more, such county board of equalization shall send a notice of the appeal to any mortgage holder on such
36 property who receives escrow payments for such property.

37 (2) No mortgage holder, upon receiving such a notice, shall increase the amount of any escrow
38 payments collected for property tax on any property referenced by the notice until the county board of
39 equalization renders a final decision with respect to the appeal referenced by the notice. The county board of
40 equalization shall promptly notify such a mortgage holder once a final decision has been rendered."; and

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42 Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.