

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By \_\_\_\_\_

1 AMEND House Bill No. 780, Page 7, Section 137.115, Line 235, by inserting after said section and  
2 line the following:  
3

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

9 2. Effective January 1, 2009, for all counties with a charter form of government, other than  
10 any county adopting a charter form of government after January 1, 2008, whenever any assessor  
11 shall increase the valuation of any real property, he or she shall forthwith notify the record owner on  
12 or before June fifteenth of such increase and, in a year of general reassessment, the county shall  
13 notify the record owner of the projected tax liability likely to result from such an increase, either in  
14 person, or by mail directed to the last known address; every such increase in assessed valuation  
15 made by the assessor shall be subject to review by the county board of equalization whereat the  
16 landowner shall be entitled to be heard, and the notice to the landowner shall so state. Notice of the  
17 projected tax liability from the county shall accompany the notice of increased valuation from the  
18 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 5  
21 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 increase  
23 the valuation of any real property, he or she shall forthwith notify the record owner on or before  
24 June fifteenth of the previous assessed value and such increase either in person, or by mail directed  
25 to the last known address and include in such notice a statement indicating that the change in  
26 assessed value may impact the record owner's tax liability and provide all processes and deadlines  
27 for appealing determinations of the assessed value of such property. Such notice shall be provided  
28 in a font and format sufficient to alert a record owner of the potential impact upon tax liability and  
29 the appellate processes available.

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1           4. Effective January first of the year following receipt of software necessary for the  
2 implementation of the requirements provided under this subsection and subsection 5 of this section  
3 from the state tax commission, for all counties not subject to the provisions of subsection 2 of this  
4 section or subsection 2 of section 137.355, whenever any assessor shall increase the valuation of any  
5 real property, he or she shall forthwith notify the record owner on or before June fifteenth of such  
6 increase and, in a year of general reassessment, the county shall notify the record owner of the  
7 projected tax liability likely to result from such an increase, either in person, or by mail directed to  
8 the last known address; every such increase in assessed valuation made by the assessor shall be  
9 subject to review by the county board of equalization whereat the landowner shall be entitled to be  
10 heard, and the notice to the landowner shall so state. Notice of the projected tax liability from the  
11 county shall accompany the notice of increased valuation from the assessor.

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

- 14           (1) The record owner's name, address, and the parcel number of the property;
- 15           (2) A list of all political subdivisions levying a tax upon the property of the record owner;
- 16           (3) The projected tax rate for each political subdivision levying a tax upon the property of  
17 the record owner, and the purpose for each levy of such political subdivisions;
- 18           (4) The previous year's tax rates for each individual tax levy imposed by each political  
19 subdivision levying a tax upon the property of the record owner;
- 20           (5) The tax rate ceiling for each levy imposed by each political subdivision levying a tax  
21 upon the property of the record owner;
- 22           (6) The contact information for each political subdivision levying a tax upon the property of  
23 the record owner;
- 24           (7) A statement identifying any projected tax rates for political subdivisions levying a tax  
25 upon the property of the record owner, which were not calculated and provided by the political  
26 subdivision levying the tax; and
- 27           (8) The total projected property tax liability of the taxpayer.

28           6. In addition to the requirements provided under subsections 1, 2, and 5 of this section,  
29 effective January 1, 2011, in any county with a charter form of government and with more than one  
30 million inhabitants, whenever any assessor shall notify a record owner of any change in assessed  
31 value, such assessor shall provide notice that information regarding the specific assessment method  
32 and the basis of the computation of value for such property is available on the assessor's website and  
33 provide the exact website address at which such information may be accessed. Such notification  
34 shall provide the assessor's contact information to enable taxpayers without internet access to  
35 request and receive information regarding the assessment method and computation of value for such  
36 property. If any third party documents, reports, or other data was relied upon by the assessor in the  
37 computation of assessed value, the same shall be disclosed to the record owner on the assessor's  
38 website.

137.355. 1. If an assessor increases the valuation of any tangible personal property as estimated in the itemized list furnished to the assessor, and if an assessor increases the valuation of any real property, he shall forthwith notify the record owner of the increase either in person or by mail directed to the last known address, and if the address of the owner is unknown notice shall be given by publication in two newspapers published in the county.

2. For all calendar years prior to the first day of January of the year following receipt of software necessary for the implementation of the requirements provided under subsections 3 and 4 of this section from the state tax commission, 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 the previous assessed value and such increase either in person, or by mail directed to the last known address and include on the face of such notice, in no less than twelve-point font, the following statement:

NOTICE TO TAXPAYER: IF YOUR ASSESSED VALUE HAS INCREASED, IT MAY INCREASE YOUR REAL PROPERTY TAXES WHICH ARE DUE DECEMBER THIRTY-FIRST. IF YOU DO NOT AGREE THAT THE VALUE OF YOUR PROPERTY HAS INCREASED, YOU MUST CHALLENGE THE VALUE ON OR BEFORE \_\_\_\_\_ (INSERT DATE BY WHICH APPEAL MUST BE FILED) BY CONTACTING YOUR COUNTY ASSESSOR.

3. Effective January first of the year following receipt of software necessary for the implementation of the requirements provided under this subsection and subsection 4 of this section from the state tax commission, if an assessor increases the valuation of any real property, the assessor, on or before June fifteenth, shall notify the record owner of the 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, and, if the address of the owner is unknown, notice shall be given by publication in two newspapers published in the county. Notice of the projected tax liability from the county shall accompany the notice of increased valuation from the assessor.

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

- (1) Record owner's name, address, and the parcel number of the property;
- (2) A list of all political subdivisions levying a tax upon the property of the record owner;
- (3) The projected tax rate for each political subdivision levying a tax upon the property of the record owner, and the purpose for each levy of such political subdivisions;
- (4) The previous year's tax rates for each individual tax levy imposed by each political subdivision levying a tax upon the property of the record owner;
- (5) The tax rate ceiling for each levy imposed by each political subdivision levying a tax upon the property of the record owner;
- (6) The contact information for each political subdivision levying a tax upon the property of the record owner;

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

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

5 5. Whenever any assessor shall notify a record owner of any increase in assessed value as  
6 required by subsection 3 of this section, such assessor shall provide notice that information  
7 regarding the specific assessment method and the basis of the computation of value for such  
8 property is available on the assessor's website, and shall provide the exact website address at which  
9 such information may be accessed. Such notification shall provide the assessor's contact  
10 information to enable taxpayers without internet access to request and receive information regarding  
11 the assessment method and computation of value for such property. If any third-party documents,  
12 reports, or other data was relied upon by the assessor in the computation of assessed value, the same  
13 shall be disclosed to the record owner on the assessor's website."; and  
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15 Further amend said bill by amending the title, enacting clause, and intersectional references  
16 accordingly.  
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