

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 2178, Page 5, Section 137.115, Line
2 151, by inserting after the word "days" the words "prior to the physical inspection"; and

3
4 Further amend said bill, page, and section, Line 153, by deleting all of said line and inserting in
5 lieu thereof the following:

6
7 "12. A physical inspection~~[,as]~~ required by subsection 10 of this section~~[,]~~ shall be
8 completed prior to July first of the reassessment year and shall include,"; and

9
10 Further amend said bill and section, Page 7, Line 210, by inserting after all of said section and
11 line the following:

12
13 "137.180. 1. Whenever any assessor shall increase the valuation of any real property he
14 shall forthwith notify the record owner of such increase, either in person, or by mail directed to
15 the last known address; every such increase in assessed valuation made by the assessor shall be
16 subject to review by the county board of equalization whereat the landowner shall be entitled to
17 be heard, and the notice to the landowner shall so state.

18 2. Effective January 1, 2009, for all counties with a charter form of government, other
19 than any county adopting a charter form of government after January 1, 2008, whenever any
20 assessor shall increase the valuation of any real property, he or she shall forthwith notify the
21 record owner on or before June fifteenth of such increase and, in a year of general reassessment,
22 the county shall notify the record owner of the projected tax liability likely to result from such an
23 increase, either in person, or by mail directed to the last known address; every such increase in
24 assessed valuation made by the assessor shall be subject to review by the county board of
25 equalization whereat the landowner shall be entitled to be heard, and the notice to the landowner
26 shall so state. Notice of the projected tax liability from the county shall accompany the notice of
27 increased valuation from the assessor.

28 3. For all calendar years prior to the first day of January of the year following receipt of
29 software necessary for the implementation of the requirements provided under subsections 4 and
30 5 of this section from the state tax commission, for any county not subject to the provisions of
31 subsection 2 of this section or subsection 2 of section 137.355, whenever any assessor shall
32 increase the valuation of any real property, he or she shall forthwith notify the record owner on

Action Taken _____ Date _____

1 or before June fifteenth of the previous assessed value and such increase either in person, or by
2 mail directed to the last known address and include in such notice a statement indicating that the
3 change in assessed value may impact the record owner's tax liability and provide all processes
4 and deadlines for appealing determinations of the assessed value of such property. Such notice
5 shall be provided in a font and format sufficient to alert a record owner of the potential impact
6 upon tax liability and the appellate processes available.

7 4. Effective January first of the year following receipt of software necessary for the
8 implementation of the requirements provided under this subsection and subsection 5 of this
9 section from the state tax commission, for all counties not subject to the provisions of subsection
10 2 of this section or subsection 2 of section 137.355, whenever any assessor shall increase the
11 valuation of any real property, he or she shall forthwith notify the record owner on or before June
12 fifteenth of such increase and, in a year of general reassessment, the county shall notify the
13 record owner of the projected tax liability likely to result from such an increase, either in person,
14 or by mail directed to the last known address; every such increase in assessed valuation made by
15 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
17 the projected tax liability from the county shall accompany the notice of increased valuation
18 from the assessor.

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

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

36 6. In addition to the requirements provided under subsections 1, 2, and 5 of this section,
37 effective January 1, 2011, in any county with a charter form of government and with more than
38 one million inhabitants, whenever any assessor shall notify a record owner of any change in

1 assessed value, such assessor shall provide notice that information regarding the specific
2 assessment method and the basis of the computation of value for such property is available on
3 the assessor's website and provide the exact website address at which such information may be
4 accessed. Such notification shall provide the assessor's contact information to enable taxpayers
5 without internet access to request and receive information regarding the assessment method and
6 computation of value for such property. If any third-party documents, reports, or other data were
7 relied upon by the assessor in the computation of assessed value, the same shall be disclosed to
8 the record owner on the assessor's website.

9 137.355. 1. If an assessor increases the valuation of any tangible personal property as
10 estimated in the itemized list furnished to the assessor, and if an assessor increases the valuation
11 of any real property, he shall forthwith notify the record owner of the increase either in person or
12 by mail directed to the last known address, and if the address of the owner is unknown notice
13 shall be given by publication in two newspapers published in the county.

14 2. For all calendar years prior to the first day of January of the year following receipt of
15 software necessary for the implementation of the requirements provided under subsections 3 and
16 4 of this section from the state tax commission, whenever any assessor shall increase the
17 valuation of any real property, he or she shall forthwith notify the record owner on or before June
18 fifteenth of the previous assessed value and such increase either in person, or by mail directed to
19 the last known address and include on the face of such notice, in no less than twelve-point font,
20 the following statement:

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

27 3. Effective January first of the year following receipt of software necessary for the
28 implementation of the requirements provided under this subsection and subsection 4 of this
29 section from the state tax commission, if an assessor increases the valuation of any real property,
30 the assessor, on or before June fifteenth, shall notify the record owner of the increase and, in a
31 year of general reassessment, the county shall notify the record owner of the projected tax
32 liability likely to result from such an increase either in person or by mail directed to the last
33 known address, and, if the address of the owner is unknown, notice shall be given by publication
34 in two newspapers published in the county. Notice of the projected tax liability from the county
35 shall accompany the notice of increased valuation from the assessor.

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

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

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

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

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

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

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

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

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

16 5. Whenever any assessor shall notify a record owner of any increase in assessed value
17 as required by subsection 3 of this section, such assessor shall provide notice that information
18 regarding the specific assessment method and the basis of the computation of value for such
19 property is available on the assessor's website and shall provide the exact website address at
20 which such information may be accessed. Such notification shall provide the assessor's contact
21 information to enable taxpayers without internet access to request and receive information
22 regarding the assessment method and computation of value for such taxpayers' property. If any
23 third-party documents, reports, or other data were relied upon by the assessor in the computation
24 of assessed value, the same shall be disclosed to the record owner on the assessor's website.";
25 and

26
27 Further amend said bill, Page 9, Section 138.060, Line 39, by inserting after all of said section
28 and line the following:

29
30 "138.135. 1. Notwithstanding any other provision of law to the contrary, the county
31 assessor of any county of the first classification with a population of at least nine hundred
32 thousand inhabitants shall not be a member of the county board of equalization.

33 2. In any county of the first classification with a population of at least nine hundred
34 thousand inhabitants, when there is an order of the board of equalization or the state tax
35 commission, including a settlement order, relating to the assessment of property, the assessment
36 shall remain the same for the subsequent even-numbered year unless there has been new
37 construction or property improvements between January first of the odd-numbered year and
38 January first of the following even-numbered year. However, in the event of a transfer of

1 ownership of real property on or after January first of an even-numbered year, the new owner
 2 shall be entitled to appeal the assessed value directly to the state tax commission by no later than
 3 December thirty-first of the same year, even if the prior owner appealed the value in the previous
 4 odd-numbered year and the appeal resulted in an order of the board of equalization or state tax
 5 commission. In any such appeal by a new owner, the state tax commission shall have authority
 6 to lower the assessed value for the even-numbered year.

7 3. In any county of the first classification with a population of at least nine hundred
 8 thousand inhabitants, when a hearing is conducted by the board of equalization pursuant to this
 9 chapter, if the property owner requests to be heard by a majority of the board of equalization, and
 10 a majority of the board of equalization is not in attendance for any reason, the position of the
 11 property owner shall prevail without further action."; and

12
 13 Further amend said bill, Page 11, Section 138.430, Line 55, by inserting after all of said section
 14 and line the following:

15
 16 "138.434. In any [first class] charter county or a city not within a county [may require by
 17 ordinance or charter the reimbursement to], a taxpayer [for the amount of just and reasonable
 18 appraisal costs, attorney fees and court costs] shall be entitled to an award of all attorney's fees
 19 and costs of litigation resulting from an evidentiary hearing before the state tax commission or a
 20 court of competent jurisdiction including, but not limited to, attorney's fees, appraisal costs,
 21 witness fees, and court costs, whether paid directly by the taxpayer or paid by an attorney, tax
 22 agent, or other third party, if such appeal results in a final decision reducing the appraised value
 23 of residential property by at least fifteen percent or the appraised value of utility, industrial
 24 railroad and other subclass three property by at least twenty-five percent from the appraised
 25 value determined by the board of equalization for that tax year. The commission or court
 26 awarding such fees and costs shall consider the reasonableness of the fees and costs within the
 27 context of the particular case. Such fees and costs shall not exceed [one] five thousand dollars
 28 for a residential property appeal. Such fees and costs for utility, industrial railroad or other
 29 subclass three property appeals shall not exceed the lesser of [four] five thousand dollars or
 30 twenty-five percent of the tax savings resulting from the appeal. The provisions of this section
 31 shall only apply to the first contested year when cases are tried on a consolidated basis.

32 139.031. 1. Any taxpayer may protest all or any part of any current taxes assessed
 33 against the taxpayer, except taxes collected by the director of revenue of Missouri. Any such
 34 taxpayer desiring to pay any current taxes under protest or while paying taxes based upon a
 35 disputed assessment shall ~~[, at the time of paying such taxes,]~~ make full payment of the current
 36 tax bill before the delinquency date and file with the collector before the delinquency date a
 37 written statement setting forth the grounds on which the protest is based. The statement shall
 38 include the true value in money claimed by the taxpayer if disputed. An appeal before the state

1 tax commission shall not be dismissed on the grounds that a taxpayer failed to file a written
2 statement when paying taxes based upon a disputed assessment.

3 2. Upon receiving [~~payment of current taxes under~~] written notice of protest under
4 subsection 1 of this section or upon receiving from the state tax commission or the circuit court
5 notice of an appeal from the state tax commission or the circuit court under section 138.430,
6 [~~along with~~] and full payment of the current tax bill before the delinquency date, the collector
7 shall disburse to the proper official all portions of taxes not protested or not disputed by the
8 taxpayer and shall impound in a separate fund all portions of such taxes which are protested or in
9 dispute. Every taxpayer protesting the payment of current taxes under subsection 1 of this
10 section shall, within ninety days after filing [~~his~~] such taxpayer's protest, commence an action
11 against the collector by filing a petition for the recovery of the amount protested in the circuit
12 court of the county in which the collector maintains [~~his~~] the collector's office. If any taxpayer
13 so protesting [~~his~~] such taxpayer's taxes under subsection 1 of this section shall fail to commence
14 an action in the circuit court for the recovery of the taxes protested within the time prescribed in
15 this subsection, such protest shall become null and void and of no effect, and the collector shall
16 then disburse to the proper official the taxes impounded, and any interest earned thereon, as
17 provided above in this subsection.

18 3. No action against the collector shall be commenced by any taxpayer who has,
19 effective for the current tax year, filed with the state tax commission or the circuit court a timely
20 and proper appeal of the assessment of the taxpayer's property. The portion of taxes in dispute
21 from an appeal of an assessment shall be impounded in a separate fund and the commission in its
22 decision and order issued under chapter 138 or the circuit court in its judgment may order all or
23 any part of such taxes refunded to the taxpayer, or may authorize the collector to release and
24 disburse all or any part of such taxes.

25 4. Trial of the action for recovery of taxes protested under subsection 1 of this section in
26 the circuit court shall be in the manner prescribed for nonjury civil proceedings, and, after
27 determination of the issues, the court shall make such orders as may be just and equitable to
28 refund to the taxpayer all or any part of the current taxes paid under protest, together with any
29 interest earned thereon, or to authorize the collector to release and disburse all or any part of the
30 impounded taxes, and any interest earned thereon, to the appropriate officials of the taxing
31 authorities. Either party to the proceedings may appeal the determination of the circuit court.

32 5. All the county collectors of taxes, and the collector of taxes in any city not within a
33 county, shall, upon written application of a taxpayer, refund or credit against the taxpayer's tax
34 liability in the following taxable year and subsequent consecutive taxable years until the
35 taxpayer has received credit in full for any real or personal property tax mistakenly or
36 erroneously levied against the taxpayer and collected in whole or in part by the collector. Such
37 application shall be filed within three years after the tax is mistakenly or erroneously paid. The
38 governing body, or other appropriate body or official of the county or city not within a county,

1 shall make available to the collector funds necessary to make refunds under this subsection by
2 issuing warrants upon the fund to which the mistaken or erroneous payment has been credited, or
3 otherwise.

4 6. No taxpayer shall receive any interest on any money paid in by the taxpayer
5 erroneously.

6 7. All protested taxes impounded under protest under subsection 1 of this section and all
7 disputed taxes impounded under notice as required by section 138.430 shall be invested by the
8 collector in the same manner as assets specified in section 30.260 for investment of state
9 moneys. A taxpayer who is entitled to a refund of protested or disputed taxes shall also receive
10 the interest earned on the investment thereof. If the collector is ordered to release and disburse
11 all or part of the taxes paid under protest or dispute to the proper official, such taxes shall be
12 disbursed along with the proportional amount of interest earned on the investment of the taxes
13 due the particular taxing authority.

14 8. Any taxing authority may request to be notified by the county collector of current
15 taxes paid under protest. Such request shall be in writing and submitted on or before February
16 first next following the delinquent date of current taxes paid under protest or disputed, and the
17 county collector shall provide such information on or before March first of the same year to the
18 requesting taxing authority of the taxes paid under protest and disputed taxes which would be
19 received by such taxing authority if the funds were not the subject of a protest or dispute. Any
20 taxing authority may apply to the circuit court of the county or city not within a county in which
21 a collector has impounded protested or disputed taxes under this section and, upon a satisfactory
22 showing that such taxing authority would receive such impounded tax funds if they were not the
23 subject of a protest or dispute and that such taxing authority has the financial ability and legal
24 capacity to repay such impounded tax funds in the event a decision ordering a refund to the
25 taxpayer is subsequently made, the circuit court shall order, pendente lite, the disbursal of all or
26 any part of such impounded tax funds to such taxing authority. The circuit court issuing an order
27 under this subsection shall retain jurisdiction of such matter for further proceedings, if any, to
28 compel restitution of such tax funds to the taxpayer. In the event that any protested or disputed
29 tax funds refunded to a taxpayer were disbursed to a taxing authority under this subsection
30 instead of being held and invested by the collector under subsection 7 of this section, the
31 taxpayer shall be entitled to interest on all refunded tax funds, from the date that the disputed
32 taxes were distributed to a taxing authority through the date of the refund, at the ~~[annual rate]~~
33 rates calculated by the state treasurer and applied by the director of revenue under section
34 32.068. This measure of interest shall only apply to protested or disputed tax funds actually
35 distributed to a taxing authority pursuant to this subsection. In the event of a refund of protested
36 or disputed tax funds which remain impounded by the collector, the taxpayer shall instead be
37 entitled to the interest actually earned on those refunded impounded tax funds under subsection 7
38 of this section. Any sovereign or official immunity otherwise applicable to the taxing authorities

1 is hereby waived for all purposes related to this subsection, and the taxpayer is expressly
2 authorized to seek an order enforcing this provision from the circuit court that originally ordered
3 the distribution of the protested or disputed funds, or directly from the state tax commission, if
4 the tax appeal that resulted in the refund was heard and determined by the state tax commission.

5 9. No appeal filed from the circuit court's or state tax commission's determination
6 pertaining to the amount of refund shall stay any order of refund, but the decision filed by any
7 court of last review modifying that determination shall be binding on the parties, and the
8 decision rendered shall be complied with by the party affected by any modification within ninety
9 days of the date of such decision. No taxpayer shall receive any interest on any additional award
10 of refund, and the collector shall not receive any interest on any ordered return of refund in
11 whole or in part. In the event that a taxpayer is entitled to a refund, the collector shall issue the
12 refund to the taxpayer within thirty days of the date that the circuit court's or state tax
13 commission's determination establishing the amount of the refund becomes final, and if the
14 collector does not issue the refund within thirty days, the taxpayer shall be entitled to interest on
15 the refund at the rate established by the director of revenue under section 32.065 for the period of
16 time after the expiration of the thirty days until the refund is issued, in addition to all other
17 interest due to the taxpayer under this section."; and

18
19 Further amend said bill by amending the title, enacting clause, and intersectional references
20 accordingly.