

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 6607H.04C  
Bill No.: HCS for HB Nos. 3253 & 3254  
Subject: Property, Real and Personal; Taxation and Revenue - Property; Counties; Political Subdivisions  
Type: Original  
Date: April 2, 2026

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Bill Summary: This proposal modifies provisions relating to property tax.

**FISCAL SUMMARY**

**ESTIMATED NET EFFECT ON GENERAL REVENUE FUND**

FUND AFFECTED	FY 2027	FY 2028	FY 2029
<b>Total Estimated Net Effect on General Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**ESTIMATED NET EFFECT ON OTHER STATE FUNDS**

FUND AFFECTED	FY 2027	FY 2028	FY 2029
<b>Total Estimated Net Effect on <u>Other</u> State Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Numbers within parentheses: () indicate costs or losses.

**ESTIMATED NET EFFECT ON FEDERAL FUNDS**

FUND AFFECTED	FY 2027	FY 2028	FY 2029
<b>Total Estimated Net Effect on <u>All</u> Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)**

FUND AFFECTED	FY 2027	FY 2028	FY 2029
<b>Total Estimated Net Effect on FTE</b>	<b>0</b>	<b>0</b>	<b>0</b>

- Estimated Net Effect (expenditures or reduced revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.
- Estimated Net Effect (savings or increased revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.

**ESTIMATED NET EFFECT ON LOCAL FUNDS**

FUND AFFECTED	FY 2027	FY 2028	FY 2029
<b>Local Government</b>	<b>(Unknown) to Unknown</b>	<b>(Unknown) to Unknown</b>	<b>(Unknown) to Unknown</b>

## FISCAL ANALYSIS

### ASSUMPTION

#### §53.255 – Assessor Training & Certification Requirements

**Oversight** notes this section modifies assessor training requirements. Oversight assumes counties may experience minimal increases in training-related costs for newly elected assessors and assessors-elects required to complete the expanded training hours. The fiscal impact to counties is expected to be minimal and absorbable, therefore Oversight will reflect a zero impact in the fiscal note.

#### §137.121 & 137.490 – Electronic Recordkeeping for Assessors

**Oversight** notes these provisions allow assessors the option to keep records electronically. Oversight notes this provision may result in savings to counties for postage and printing. Oversight notes this provision is optional, therefore Oversight will show a range of \$0 (no counties opt in) to an unknown savings to county assessors.

#### §§137.180 & 137.355 - Assessment Notice Requirements

**Oversight** notes currently, when an assessor increases the valuation of any real property they must notify the record owner of the increase, either in person, or by mail to the last known address of the owner. Oversight assumes this bill specifies first-class mail and adds that the valuation may be sent by electronic means, including email or secure electronic delivery, as long as the property owner has consented to electronic delivery or has provided an email address to the assessor's office.

Oversight assumes the fiscal impact to counties is expected to be minimal and absorbable, therefore Oversight will reflect a zero impact in the fiscal note.

#### §§139.031 & 139.053 – Payment of Property Taxes

**Oversight** notes these provisions allow the governing body of any county to provide for partial payments on residential real property taxes assessed and in dispute in certain circumstances.

Oversight further notes these provisions also require the governing body of each county or city not within a county to allow for pre-payment of current real property taxes owed on an annual, semiannual, quarterly, or monthly basis at such times as determined by such governing body.

Oversight assumes there could be costs for implementation and computer programming. Oversight will show an unknown cost to county assessors to implement this proposal beginning in FY 2028.

Responses regarding the proposed legislation as a whole

Officials from the **Department of Social Services, State Tax Commission, and St. Louis City Assessor’s Office** each assume the proposal will have no fiscal impact on their respective organizations. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies.

In response to a previous version, officials from the **Newton County Health Department and the Gasconade County Assessor** each assumed the proposal will have no fiscal impact on their respective organizations. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies.

Oversight received a limited number of responses from assessors related to the fiscal impact of this proposal. Oversight has presented this fiscal note on the best information available. Upon the receipt of additional responses, Oversight will review to determine if an updated fiscal note should be prepared and seek approval to publish a new fiscal note.

<u>FISCAL IMPACT – State Government</u>	FY 2027 (10 Mo.)	FY 2028	FY 2029
	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

<u>FISCAL IMPACT – Local Government</u>	FY 2027 (10 Mo.)	FY 2028	FY 2029
<b>LOCAL POLITICAL SUBDIVISIONS</b>			
<u>Savings</u> – County Assessors (§§137.121 & 137.490) Electronic recordkeeping p.4	Unknown	Unknown	Unknown
<u>Cost</u> - (§§139.031 & 139.053) for implementation and software changes to allow prepayment/partial payment of property taxes p.9	(Unknown)	(Unknown)	(Unknown)
<b>ESTIMATED NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS</b>	<b>(Unknown) to <u>Unknown</u></b>	<b>(Unknown) to <u>Unknown</u></b>	<b>(Unknown) to <u>Unknown</u></b>

FISCAL IMPACT – Small Business

Certain small businesses that pay property taxes could be impacted by this proposal.

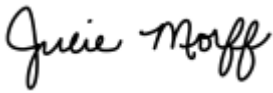
FISCAL DESCRIPTION

The proposed legislation modifies provisions relating to property tax.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

State Tax Commission  
Department of Social Services  
St. Louis City Assessor  
Gasconade County Assessor  
Newton County Health Department



Julie Morff  
Director  
April 2, 2026



Jessica Harris  
Assistant Director  
April 2, 2026