

SECOND REGULAR SESSION

HOUSE BILL NO. 3200

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SASSMANN.

6606H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal sections 137.115, 137.180, 137.355, and 137.490, RSMo, and to enact in lieu thereof five new sections relating to the modernization of property assessment practices.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 137.115, 137.180, 137.355, and 137.490, RSMo, are repealed and
2 five new sections enacted in lieu thereof, to be known as sections 137.115, 137.121, 137.180,
3 137.355, and 137.490, to read as follows:

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the
2 assessor's deputies in all counties of this state including the City of St. Louis shall annually
3 make a list of all real and tangible personal property taxable in the assessor's city, county,
4 town or district. Except as otherwise provided in subsection 3 of this section and section
5 137.078, the assessor shall annually assess all personal property at thirty-three and one-third
6 percent of its true value in money as of January first of each calendar year. The assessor shall
7 annually assess all real property, including any new construction and improvements to real
8 property, and possessory interests in real property at the percent of its true value in money set
9 in subsection 5 of this section. The true value in money of any possessory interest in real
10 property in subclass (3), where such real property is on or lies within the ultimate airport
11 boundary as shown by a federal airport layout plan, as defined by 14 CFR 151.5, of a
12 commercial airport having a FAR Part 139 certification and owned by a political subdivision,
13 shall be the otherwise applicable true value in money of any such possessory interest in real
14 property, less the total dollar amount of costs paid by a party, other than the political
15 subdivision, towards any new construction or improvements on such real property completed

EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

16 after January 1, 2008, and which are included in the above-mentioned possessory interest,
17 regardless of the year in which such costs were incurred or whether such costs were
18 considered in any prior year. The assessor shall annually assess all real property in the
19 following manner: new assessed values shall be determined as of January first of each odd-
20 numbered year and shall be entered in the assessor's books; those same assessed values shall
21 apply in the following even-numbered year, except for new construction and property
22 improvements which shall be valued as though they had been completed as of January first of
23 the preceding odd-numbered year. The assessor may call at the office, place of doing
24 business, or residence of each person required by this chapter to list property, and require the
25 person to make a correct statement of all taxable tangible personal property owned by the
26 person or under his or her care, charge or management, taxable in the county. On or before
27 January first of each even-numbered year, the assessor shall prepare and submit a two-year
28 assessment maintenance plan to the county governing body and the state tax commission for
29 their respective approval or modification. The county governing body shall approve and
30 forward such plan or its alternative to the plan to the state tax commission by February first.
31 If the county governing body fails to forward the plan or its alternative to the plan to the state
32 tax commission by February first, the assessor's plan shall be considered approved by the
33 county governing body. If the state tax commission fails to approve a plan and if the state tax
34 commission and the assessor and the governing body of the county involved are unable to
35 resolve the differences, in order to receive state cost-share funds outlined in section 137.750,
36 the county or the assessor shall petition the administrative hearing commission, by May first,
37 to decide all matters in dispute regarding the assessment maintenance plan. Upon agreement
38 of the parties, the matter may be stayed while the parties proceed with mediation or
39 arbitration upon terms agreed to by the parties. The final decision of the administrative
40 hearing commission shall be subject to judicial review in the circuit court of the county
41 involved. In the event a valuation of subclass (1) real property within any county with a
42 charter form of government, or within a city not within a county, is made by a computer,
43 computer-assisted method or a computer program, the burden of proof, supported by clear,
44 convincing and cogent evidence to sustain such valuation, shall be on the assessor at any
45 hearing or appeal. In any such county, unless the assessor proves otherwise, there shall be a
46 presumption that the assessment was made by a computer, computer-assisted method or a
47 computer program. Such evidence shall include, but shall not be limited to, the following:

- 48 (1) The findings of the assessor based on an appraisal of the property by generally
49 accepted appraisal techniques; and
- 50 (2) The purchase prices from sales of at least three comparable properties and the
51 address or location thereof. As used in this subdivision, the word "comparable" means that:
 - 52 (a) Such sale was closed at a date relevant to the property valuation; and

53 (b) Such properties are not more than one mile from the site of the disputed property,
54 except where no similar properties exist within one mile of the disputed property, the nearest
55 comparable property shall be used. Such property shall be within five hundred square feet in
56 size of the disputed property, and resemble the disputed property in age, floor plan, number of
57 rooms, and other relevant characteristics.

58 2. Assessors in each county of this state and the City of St. Louis may send personal
59 property assessment forms through the mail.

60 3. The following items of personal property shall each constitute separate subclasses
61 of tangible personal property and shall be assessed and valued for the purposes of taxation at
62 the following percentages of their true value in money:

63 (1) Grain and other agricultural crops in an unmanufactured condition, one-half of
64 one percent;

65 (2) Livestock, twelve percent;

66 (3) Farm machinery, twelve percent;

67 (4) Motor vehicles which are eligible for registration as and are registered as historic
68 motor vehicles pursuant to section 301.131 and aircraft which are at least twenty-five years
69 old and which are used solely for noncommercial purposes and are operated less than two
70 hundred hours per year or aircraft that are home built from a kit, five percent;

71 (5) Poultry, twelve percent;

72 (6) Tools and equipment used for pollution control and tools and equipment used in
73 retooling for the purpose of introducing new product lines or used for making improvements
74 to existing products by any company which is located in a state enterprise zone and which is
75 identified by any standard industrial classification number cited in subdivision (7) of section
76 135.200, twenty-five percent; and

77 (7) Solar panels, racking systems, inverters, and related solar equipment, components,
78 materials, and supplies installed in connection with solar photovoltaic energy systems, as
79 described in subdivision (46) of subsection 2 of section 144.030, that were constructed and
80 producing solar energy prior to August 9, 2022, five percent.

81 4. The person listing the property shall enter a true and correct statement of the
82 property, in a printed blank prepared for that purpose. The statement, after being filled out,
83 shall be signed and either affirmed or sworn to as provided in section 137.155. The list shall
84 then be delivered to the assessor.

85 5. (1) All subclasses of real property, as such subclasses are established in Section 4
86 (b) of Article X of the Missouri Constitution and defined in section 137.016, shall be assessed
87 at the following percentages of true value:

88 (a) For real property in subclass (1), nineteen percent;

89 (b) For real property in subclass (2), twelve percent; and

90 (c) For real property in subclass (3), thirty-two percent.

91 (2) A taxpayer may apply to the county assessor, or, if not located within a county,
92 then the assessor of such city, for the reclassification of such taxpayer's real property if the use
93 or purpose of such real property is changed after such property is assessed under the
94 provisions of this chapter. If the assessor determines that such property shall be reclassified,
95 he or she shall determine the assessment under this subsection based on the percentage of the
96 tax year that such property was classified in each subclassification.

97 6. Manufactured homes, as defined in section 700.010, which are actually used as
98 dwelling units shall be assessed at the same percentage of true value as residential real
99 property for the purpose of taxation. The percentage of assessment of true value for such
100 manufactured homes shall be the same as for residential real property. If the county collector
101 cannot identify or find the manufactured home when attempting to attach the manufactured
102 home for payment of taxes owed by the manufactured home owner, the county collector may
103 request the county commission to have the manufactured home removed from the tax books,
104 and such request shall be granted within thirty days after the request is made; however, the
105 removal from the tax books does not remove the tax lien on the manufactured home if it is
106 later identified or found. For purposes of this section, a manufactured home located in a
107 manufactured home rental park, rental community or on real estate not owned by the
108 manufactured home owner shall be considered personal property. For purposes of this
109 section, a manufactured home located on real estate owned by the manufactured home owner
110 may be considered real property.

111 7. Each manufactured home assessed shall be considered a parcel for the purpose of
112 reimbursement pursuant to section 137.750, unless the manufactured home is deemed to be
113 real estate as defined in subsection 7 of section 442.015 and assessed as a realty improvement
114 to the existing real estate parcel.

115 8. Any amount of tax due and owing based on the assessment of a manufactured
116 home shall be included on the personal property tax statement of the manufactured home
117 owner unless the manufactured home is deemed to be real estate as defined in subsection 7 of
118 section 442.015, in which case the amount of tax due and owing on the assessment of the
119 manufactured home as a realty improvement to the existing real estate parcel shall be
120 included on the real property tax statement of the real estate owner.

121 9. The assessor of each county and each city not within a county shall use a nationally
122 recognized automotive trade publication such as the National Automobile Dealers'
123 Association Official Used Car Guide, Kelley Blue Book, Edmunds, or other similar
124 publication as the recommended guide of information for determining the true value of motor
125 vehicles described in such publication. The state tax commission shall select and make
126 available to all assessors which publication shall be used. The assessor of each county and

127 each city not within a county shall use the trade-in value published in the current October
128 issue of the publication selected by the state tax commission. The assessor shall not use a
129 value that is greater than the average trade-in value in determining the true value of the motor
130 vehicle without performing a physical inspection of the motor vehicle. For vehicles two years
131 old or newer from a vehicle's model year, the assessor may use a value other than average
132 without performing a physical inspection of the motor vehicle. In the absence of a listing for
133 a particular motor vehicle in such publication, the assessor shall use such information or
134 publications that, in the assessor's judgment, will fairly estimate the true value in money of
135 the motor vehicle. For motor vehicles with a true value of less than fifty thousand dollars as
136 of January 1, 2025, the assessor shall not assess such motor vehicle for an amount greater
137 than such motor vehicle was assessed in the previous year, provided that such motor vehicle
138 was properly assessed in the previous year.

139 10. **(1)** Before the assessor may increase the assessed valuation of any parcel of
140 subclass (1) real property by more than fifteen percent since the last assessment, excluding
141 increases due to new construction or improvements, the assessor shall conduct a physical
142 inspection of such property.

143 **(2) In determining the true value in money of real property, a county assessor**
144 **may utilize aerial imagery, satellite imagery, geographic information systems (GIS),**
145 **unmanned aerial vehicles (UAVs), oblique imagery, and other comparable technologies,**
146 **either alone or in combination with existing assessment methods, provided such**
147 **technologies are used in accordance with professionally accepted mass appraisal**
148 **standards.**

149 11. If a physical inspection is required, pursuant to subsection 10 of this section, the
150 assessor shall notify the property owner of that fact in writing and shall provide the owner
151 clear written notice of the owner's rights relating to the physical inspection. If a physical
152 inspection is required, the property owner may request that an interior inspection be
153 performed during the physical inspection. The owner shall have no less than thirty days to
154 notify the assessor of a request for an interior physical inspection.

155 12. **(1)** A physical inspection, as required by subsection 10 of this section, shall
156 include, but not be limited to, an on-site personal observation and review of all exterior
157 portions of the land and any buildings and improvements to which the inspector has or may
158 reasonably and lawfully gain external access, and shall include an observation and review of
159 the interior of any buildings or improvements on the property upon the timely request of the
160 owner pursuant to subsection 11 of this section. Mere observation of the property via a drive-
161 by inspection or the like shall not be considered sufficient to constitute a physical inspection
162 as required by this section.

163 **(2) However, the use of technology authorized under subdivision (2) of**
164 **subsection 10 of this section shall satisfy any inspection requirement for real property**
165 **assessment purposes and shall not require an on-site physical inspection unless**
166 **otherwise deemed necessary by the assessor. Nothing in this subdivision shall be**
167 **construed to prohibit an assessor from conducting an on-site inspection when**
168 **warranted, nor shall it limit a property owner's right to request a review or appeal of**
169 **an assessment.**

170 13. A county or city collector may accept credit cards as proper form of payment of
171 outstanding property tax or license due. No county or city collector may charge surcharge for
172 payment by credit card which exceeds the fee or surcharge charged by the credit card bank,
173 processor, or issuer for its service. A county or city collector may accept payment by
174 electronic transfers of funds in payment of any tax or license and charge the person making
175 such payment a fee equal to the fee charged the county by the bank, processor, or issuer of
176 such electronic payment.

177 14. Any county or city not within a county in this state may, by an affirmative vote of
178 the governing body of such county, opt out of the provisions of this section and sections
179 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general
180 assembly, second regular session and section 137.073 as modified by house committee
181 substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-
182 second general assembly, second regular session, for the next year of the general
183 reassessment, prior to January first of any year. No county or city not within a county
184 shall exercise this opt-out provision after implementing the provisions of this section and
185 sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first
186 general assembly, second regular session and section 137.073 as modified by house
187 committee substitute for senate substitute for senate committee substitute for senate bill no.
188 960, ninety-second general assembly, second regular session, in a year of general
189 reassessment. For the purposes of applying the provisions of this subsection, a political
190 subdivision contained within two or more counties where at least one of such counties has
191 opted out and at least one of such counties has not opted out shall calculate a single tax rate as
192 in effect prior to the enactment of house bill no. 1150 of the ninety-first general assembly,
193 second regular session. A governing body of a city not within a county or a county that has
194 opted out under the provisions of this subsection may choose to implement the provisions of
195 this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of
196 the ninety-first general assembly, second regular session, and section 137.073 as modified by
197 house committee substitute for senate substitute for senate committee substitute for senate bill
198 no. 960, ninety-second general assembly, second regular session, for the next year of general

199 reassessment, by an affirmative vote of the governing body prior to December thirty-first of
200 any year.

201 15. The governing body of any city of the third classification with more than twenty-
202 six thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants
203 located in any county that has exercised its authority to opt out under subsection 14 of this
204 section may levy separate and differing tax rates for real and personal property only if such
205 city bills and collects its own property taxes or satisfies the entire cost of the billing and
206 collection of such separate and differing tax rates. Such separate and differing rates shall not
207 exceed such city's tax rate ceiling.

208 16. Any portion of real property that is available as reserve for strip, surface, or coal
209 mining for minerals for purposes of excavation for future use or sale to others that has not
210 been bonded and permitted under chapter 444 shall be assessed based upon how the real
211 property is currently being used. Any information provided to a county assessor, state tax
212 commission, state agency, or political subdivision responsible for the administration of tax
213 policies shall, in the performance of its duties, make available all books, records, and
214 information requested, except such books, records, and information as are by law declared
215 confidential in nature, including individually identifiable information regarding a specific
216 taxpayer or taxpayer's mine property. For purposes of this subsection, "mine property" shall
217 mean all real property that is in use or readily available as a reserve for strip, surface, or coal
218 mining for minerals for purposes of excavation for current or future use or sale to others that
219 has been bonded and permitted under chapter 444.

**137.121. 1. Assessors may create, maintain, and store assessment records,
2 property characteristics, valuation data, and supporting documentation in electronic
3 format, and such electronic records shall be deemed official records for all purposes
4 under Missouri law.**

**5 2. Assessors may establish an electronic notification and record delivery system
6 for assessment-related documents and notices.**

**7 3. Property owners may voluntarily opt in to receive assessment sheets, notices
8 of change, and other official communications by electronic means, including email or
9 secure electronic delivery.**

**10 4. Electronic notice and electronic record delivery adopted under the provisions
11 of this section shall have the same legal effect as delivery by mail and shall satisfy all
12 statutory notice requirements.**

137.180. 1. Whenever any assessor shall increase the valuation of any real property
2 he or she shall forthwith notify the record owner of such increase, [~~either~~] in person, [~~or~~] by
3 **first-class** mail directed to the last known address[;], **or by electronic means, including**
4 **email or secure electronic delivery, provided the property owner has consented to**

5 **electronic delivery or has supplied an email address to the assessor's office. Electronic**
6 **notice delivered in compliance with this subsection shall satisfy all statutory notice**
7 **requirements.** Every such increase in assessed valuation made by the assessor shall be
8 subject to review by the county board of equalization whereat the landowner shall be entitled
9 to be heard, and the notice to the landowner shall so state.

10 2. Effective January 1, 2009, for all counties with a charter form of government, other
11 than any county adopting a charter form of government after January 1, 2008, whenever any
12 assessor shall increase the valuation of any real property, he or she shall forthwith notify the
13 record owner on or before June fifteenth of such increase and, in a year of general
14 reassessment, the county shall notify the record owner of the projected tax liability likely to
15 result from such an increase, [~~either~~] in person, [~~or~~] by **first-class** mail directed to the last
16 known address, **or by electronic means under the provisions of subsection 1 of this**
17 **section;** every such increase in assessed valuation made by the assessor shall be subject to
18 review by the county board of equalization whereat the landowner shall be entitled to be
19 heard, and the notice to the landowner shall so state. Notice of the projected tax liability from
20 the county shall accompany the notice of increased valuation from the assessor.

21 3. For all calendar years prior to the first day of January of the year following receipt
22 of software necessary for the implementation of the requirements provided under subsections
23 4 and 5 of this section from the state tax commission, for any county not subject to the
24 provisions of subsection 2 of this section or subsection 2 of section 137.355, whenever any
25 assessor shall increase the valuation of any real property, he or she shall forthwith notify the
26 record owner on or before June fifteenth of the previous assessed value and such increase
27 [~~either~~] in person, [~~or~~] by **first-class** mail directed to the last known address, **or electronic**
28 **means under the provisions of subsection 1 of this section,** and include in such notice a
29 statement indicating that the change in assessed value may impact the record owner's tax
30 liability and provide all processes and deadlines for appealing determinations of the assessed
31 value of such property. Such notice shall be provided in a font and format sufficient to alert a
32 record owner of the potential impact upon tax liability and the appellate processes available.

33 4. Effective January first of the year following receipt of software necessary for the
34 implementation of the requirements provided under this subsection and subsection 5 of this
35 section from the state tax commission, for all counties not subject to the provisions of
36 subsection 2 of this section or subsection 2 of section 137.355, whenever any assessor shall
37 increase the valuation of any real property, he or she shall forthwith notify the record owner
38 on or before June fifteenth of such increase and, in a year of general reassessment, the county
39 shall notify the record owner of the projected tax liability likely to result from such an
40 increase, [~~either~~] in person, [~~or~~] by **first-class** mail directed to the last known address, **or**
41 **electronic means under the provisions of subsection 1 of this section;** every such increase

42 in assessed valuation made by the assessor shall be subject to review by the county board of
43 equalization whereat the landowner shall be entitled to be heard, and the notice to the
44 landowner shall so state. Notice of the projected tax liability from the county shall
45 accompany the notice of increased valuation from the assessor.

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

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

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

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

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

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

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

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

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

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

72 **7. Assessors may provide assessment sheets, valuation notices, and other official**
73 **communications electronically upon obtaining consent from the property owner. No**
74 **property owner shall be required to receive electronic notices, and paper notice shall be**
75 **provided upon request.**

137.355. 1. If an assessor increases the valuation of any tangible personal property as
2 estimated in the itemized list furnished to the assessor, and if an assessor increases the
3 valuation of any real property, he **or she** shall forthwith notify the record owner of the

4 increase ~~[either]~~ in person ~~[or]~~, by **first-class** mail directed to the last known address, ~~[and]~~ **or**
5 **by electronic means, including email or secure electronic delivery, provided the property**
6 **owner has consented to electronic delivery or has supplied an email address to the**
7 **assessor's office. Electronic notice delivered in compliance with this subsection shall**
8 **satisfy all statutory notice requirements.** If the address of the owner is unknown notice
9 shall be given by publication in two newspapers published in the county.

10 2. For all calendar years prior to the first day of January of the year following receipt
11 of software necessary for the implementation of the requirements provided under subsections
12 3 and 4 of this section from the state tax commission, whenever any assessor shall increase
13 the valuation of any real property, he or she shall forthwith notify the record owner on or
14 before June fifteenth of the previous assessed value and such increase ~~[either]~~ in person, ~~[or]~~
15 by **first-class** mail directed to the last known address, **or by electronic means under the**
16 **provisions of subsection 1 of this section**, and include on the face of such notice, in no less
17 than twelve-point font, the following statement:

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

24 3. Effective January first of the year following receipt of software necessary for the
25 implementation of the requirements provided under this subsection and subsection 4 of this
26 section from the state tax commission, if an assessor increases the valuation of any real
27 property, the assessor, on or before June fifteenth, shall notify the record owner of the
28 increase and, in a year of general reassessment, the county shall notify the record owner of the
29 projected tax liability likely to result from such an increase ~~[either]~~ in person ~~[or]~~, by **first-**
30 **class** mail directed to the last known address, **or by electronic means under the provisions**
31 **of subsection 1 of this section**, and, if the address of the owner is unknown, notice shall be
32 given by publication in two newspapers published in the county. Notice of the projected tax
33 liability from the county shall accompany the notice of increased valuation from the assessor.

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

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

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

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

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

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

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

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

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

51 **5. Assessors may provide assessment sheets, valuation notices, and other official**
52 **communications electronically upon obtaining consent from the property owner. No**
53 **property owner shall be required to receive electronic notices, and paper notice shall be**
54 **provided upon request.**

137.490. 1. The assessor, or his deputies under his direction, shall assess all the
2 taxable real property within the city and all tangible personal property taxable by the city
3 under the laws of this state in the manner provided in sections 137.485 to 137.550 and as
4 otherwise provided by law, and for that purpose the assessor may divide and assign the work
5 or any of it among them. They shall commence their assessment on the first day of January in
6 each year and complete the assessment, and the deputies make their final reports thereof to
7 the assessor, on or before the first day of July next following. The assessor shall see that the
8 assessment is made uniform and equal throughout the city. If the assessor proposes to
9 increase any assessment of real property, he **or she** shall give notice of the fact to the person
10 owning the property affected, his **or her** agent or representative, by personal notice, ~~or~~ by
11 **first-class** mail directed to the last known address, **or by electronic means, including email**
12 **or secure electronic delivery, provided the property owner has consented to electronic**
13 **delivery or has supplied an email address to the assessor's office. Electronic notice**
14 **delivered in compliance with this subsection shall satisfy all statutory notice**
15 **requirements.**

16 2. Effective January 1, 2009, the assessor, or his or her deputies under his or her
17 direction, shall commence their assessment on the first day of January in each year and
18 complete the assessment, and the deputies make their final reports thereof to the assessor, on
19 or before the first day of March next following. The assessor shall see that the assessment is
20 made uniform and equal throughout the city. If the assessor proposes to increase any
21 assessment of real property, the assessor shall, on or before the fifteenth day of June, give
22 notice of the fact and, in a year of general reassessment, the city shall provide notice of the
23 projected tax liability likely to result from such an increase to the person owning the property

24 affected, his or her agent or representative, by personal notice, ~~[or]~~ by **first-class** mail
25 directed to the last known address, **or by electronic means under the provisions of**
26 **subsection 1 of this section.** Notice of the projected tax liability from the city shall
27 accompany the notice of increased valuation from the assessor.

28 3. The notice of projected tax liability, required under subsection 2 of this section,
29 from the city shall include:

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

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

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

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

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

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

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

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

45 **4. Assessors may provide assessment sheets, valuation notices, and other official**
46 **communications electronically upon obtaining consent from the property owner. No**
47 **property owner shall be required to receive electronic notices, and paper notice shall be**
48 **provided upon request.**

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