



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: SB 756		DATE: 4/3/2024	
COMMITTEE: Special Committee on Property Tax Reform			
TESTIFYING: <input checked="" type="checkbox"/> IN SUPPORT OF <input type="checkbox"/> IN OPPOSITION TO <input type="checkbox"/> FOR INFORMATIONAL PURPOSES			
WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: ALLEN ACET		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE:		SUBMIT DATE: 4/3/2024 12:00 AM
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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: ANGELA SCHULTE		PHONE NUMBER: 573-680-0255	
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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: ARNIE C."HONEST-ABE" DIENOFF-STATE PUBLIC ADVOCATE		PHONE NUMBER:	
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CITY:		STATE:	ZIP:
EMAIL: arniedienoff@mail.com		ATTENDANCE: In-Person	SUBMIT DATE: 4/3/2024 11:59 PM

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I am in Support of this Bill and the changes to make freezing of Real Estate Taxes better understandable and fully carried out.



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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: BEV EHLEN		PHONE NUMBER: 314-608-0168	
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CITY: WARRENTON		STATE: MO	ZIP: 63383
EMAIL:	ATTENDANCE:	SUBMIT DATE: 4/3/2024 12:00 AM	
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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: JULIE PEETZ		PHONE NUMBER: 314-620-4585	
BUSINESS/ORGANIZATION NAME: MISSOURI ASSOCIATION OF AREA AGENCIES ON AGING		TITLE:	
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Dear Members of the Special Committee on Tax Reform, I represent the Missouri Association of Area Agencies on Aging and am writing to express reform for the Missouri Property Tax Credit (MO-PTC/Circuit Breaker). Older Missourians urgently need tax relief, and the Circuit Breaker can provide real relief to the most vulnerable. PTC has not been updated since 2008, and eligibility for the credit has not been adjusted for inflation and the credit has remained flat. Every year more and more people for whom the credit was originally designed are left out. While property taxes have continued to soar, older adults are finding themselves priced out of their homes. We repeatedly hear from older adults who have to sell their homes because they can't keep up with the property taxes. Missouri's Area Agencies on Aging (AAAs) provide assistance to older adults with applications for the PTC, and last year, our ten AAAs assisted almost 2,500 consumers resulting in @ \$1.4 M in credits, averaging around \$550/person. While \$550 may not seem life altering to many, for the people this credit targets, \$550 truly is life-altering! MaryAnn, a 74-year-old veteran in, broke down in tears when she learned she would money back from the PTC. MaryAnn's home was about to be foreclosed on because she hadn't paid her property taxes. A kind clerk from the county referred her to the Young at Heart AAA who helped her apply for the PTC. MaryAnn qualified and was able to receive 3 years of back credits; with this money, she was able to pay off her back taxes and has been able to remain in her home. Sam, a 79 year old, was thrilled to learn he would receive \$500 in credit - and could now afford dentures! Joe, a 76-year-old renter in Shelby County with barely \$1,000 in monthly income received a \$750 credit and was able to fix the brakes on his car. Joe broke down in tears. Joe is the only one in his apartment building with a car, and he helps take his neighbors grocery shopping and to medical appointments. Not only did this credit help Joe stay out of a (state-funded) nursing home, but it is helping his neighbors stay in their homes as well. This credit truly is life-altering for so many people who are on the edge, but every year the Circuit Breaker is not adjusted, more and more older adults are left behind. This is the time to provide relief - meaningful relief - for older adults who need help NOW! Please support improvements for the MO-PTC! Thank you for your consideration, Julie



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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: MICHAEL GIBBONS		PHONE NUMBER: 573-635-4430	
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ADDRESS: 115 EAST HIGH STREET			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65101
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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: DAVID STOKES		PHONE NUMBER: 314-276-6305	
BUSINESS/ORGANIZATION NAME: SHOW-ME INSTITUTE		TITLE: DIRECTOR OF MUNICIPAL POLICY	
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CITY: ST. LOUIS		STATE: MO	ZIP: 63108
EMAIL: david.stokes@showmeinstitute.org	ATTENDANCE: In-Person	SUBMIT DATE: 4/2/2024 3:24 PM	
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TO THE HONORABLE MEMBERS OF THIS COMMITTEE: Thank you for the opportunity to testify. My name is David Stokes, and I am director of municipal policy at the Show-Me Institute, a nonprofit, nonpartisan, Missouri-based think tank that advances sensible, well-researched, free-market solutions to state and local policy issues. The ideas presented here are my own and are offered in consideration of proposals that will address the assessment and taxation of real property in Missouri. According to Missouri law, residential property is one of three subclasses of real property and is defined as follows¹: “Residential property”, all real property improved by a structure which is used or intended to be used for residential living by human occupants, vacant land in connection with an airport, land used as a golf course, manufactured home parks, bed and breakfast inns in which the owner resides and uses as a primary residence with six or fewer rooms for rent, and time-share units as defined in section 407.600, except to the extent such units are actually rented and subject to sales tax under subdivision (6) of subsection 1 of section 144.020, but residential property shall not include other similar facilities used primarily for transient housing . . . In practical terms, this means that you pay annual property taxes on the house, apartment, or condominium you reside in. You may pay the tax at the end of the year directly to the county collector. You may pay it directly each month as part of your mortgage payment. Or, you may pay it indirectly each month as part of your rent to a landlord. Every two years the value of all real property in Missouri is reassessed, and the value of your residence is supposed to be set at the market value of the land and buildings. A 19 percent assessment ratio is then applied to the market value, and your taxes are based on that final assessed value depending, of course, on the combined tax rate where you live or own property. Certainly, 2023 saw large property tax increases across Missouri. This bill, SB 756, makes changes to last year’s SB 190, which allowed counties to freeze the real property taxes of the primary homes for senior citizens once they meet the eligibility requirements. It did this by granting a tax credit to those seniors according to the rules set out in the bill. I do not doubt that both bills are well-intended to help senior citizens stay in their homes as they age, but there are several major problems with this proposal and others like it. First, freezing the property taxes of seniors is harmful simply because it reduces the property tax base. Unless local governments cut services in response to the enactment of this plan and the granting of substantial property tax credits, it will almost certainly lead to higher tax rates on those properties that are not subject to the property tax freeze. This plan is every bit as much of a tax increase on non-senior citizens as it is tax relief for some senior citizens. These proposals are problematic because they favor older homeowners at the expense of new, younger homeowners. People who live in similarly valued homes with similar public services should pay similar property taxes. The young couple who has lived in their home for a year should not pay higher property taxes than their neighbor just

because their neighbor has lived there for two decades. Similarly, this bill will lead to the troubling issue of people voting on property tax increases that they themselves are not subject to. The single best aspect of property taxation is that it focuses the costs of local services on the people who use those services, unlike sales or earnings taxes that are exported in part to visitors or commuters. Instituting a system where people vote on property taxes they won't pay breaks that beneficial connection. It dramatically alters the voter calculation if seniors are voting on property tax increases they are immune to. SB 756 makes several clarifications to the prior statutory language in SB 190 involving the age of eligibility, the treatment of new construction and improvements for homes with their taxes previously frozen, municipal annexations, and notification dates for taxing entities. Those clarifications are understandable and largely beneficial. However, the change that prevents counties from limiting the eligibility requirements is troubling. St. Louis County (\$550,000) and the City of St. Louis (\$500,000) have each limited the assessed valuation of the homes of eligible seniors. I believe those limits are beneficial primarily because they will limit the harms of this program while focusing the purported benefits to lower-income residents. The City of St. Louis went further and limited the eligible taxes in the program to those owed to the city itself. The city deserves credit for limiting the program to its own tax money and not trying to control the taxes owed to independent taxing districts such as the school district and the zoo-museum district. I am not a supporter of the overall programs allowing counties to freeze senior property taxes, but I believe eliminating the ability of counties to implement eligibility limits within their counties will make the program even more harmful. California provides us with an example of the harms of these types of property tax subsidies with the famous Proposition 13, passed in 1970s, which limited the increases in property assessments and taxes. Proposition 13 has certainly had its intended effect of making it easier for California residents to stay in their own homes. However, it has also impeded economic growth by disincentivizing people from moving,² dramatically increased alternative taxes,³ limited homeownership opportunities,⁴ and caused substantial tax disparities⁵ for similar properties receiving similar services. This is not what we need for Missouri. The changes authorized by SB 190 and SB 756 for Missouri aren't as drastic as those enacted in California. They are nonetheless instituting a very complex program for county officials to administer, as evidenced by the difficulties that officials in Chicago had in administering a similar program there.⁶ Indeed, St. Louis County is having considerable difficulty getting the program off the ground.⁷ While these proposals might ultimately help some Missouri senior citizens remain in their homes longer, it would alter our property tax and assessment system in a myriad of harmful and biased ways. Working to fully fund the existing property tax "circuit breaker" program to help low-income seniors stay in their homes through targeted tax refunds is a better way to achieve this goal. Our property tax system works best when the assessments are accurate, the base is wide, and the rates are low. SB 756, this session, and SB 190, last session, do not move us in that direction.



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: KYLE RIEMAN		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
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