

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 1331H.01P  
 Bill No.: Perfected HB 660  
 Subject: Transportation; Boards, Commissions, Committees, and Councils; Political Subdivisions  
 Type: Original  
 Date: March 5, 2025

Bill Summary: This proposal modifies provisions relating to certain special taxing districts.

**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
FUND AFFECTED	FY 2026	FY 2027	FY 2028
General Revenue*	(Unknown, more or less than \$7,000,000)	(Unknown, more or less than \$3,000,000)	(Unknown, more or less than \$3,000,000)
<b>Total Estimated Net Effect on General Revenue</b>	<b>(Unknown, more or less than \$7,000,000)</b>	<b>(Unknown, more or less than \$3,000,000)</b>	<b>(Unknown, more or less than \$3,000,000)</b>

\*Oversight notes this fiscal impact represents the cost to DOR from their current vendor to create and maintain a new map on the department's website.

<b>ESTIMATED NET EFFECT ON OTHER STATE FUNDS</b>			
FUND AFFECTED	FY 2026	FY 2027	FY 2028
Blind Pension Fund (0621)*	\$0	(Unknown)	(Unknown)
Legal Expense Fund (0692)**	\$0	\$0	\$0
County Assessment Noncompliance Trust Fund	Unknown to (Unknown)	Unknown to (Unknown)	Unknown to (Unknown)
<b>Total Estimated Net Effect on <u>Other</u> State Funds</b>	<b>Unknown to (Unknown)</b>	<b>Unknown to (Unknown)</b>	<b>Unknown to (Unknown)</b>

\***Oversight** assumes the fiscal impact to the Blind Pension Fund could exceed (\$250,000) threshold.

\*\*Transfers in less costs net to zero.

Numbers within parentheses: () indicate costs or losses.

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
FUND AFFECTED	FY 2026	FY 2027	FY 2028
<b>Total Estimated Net Effect on <u>All</u> Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)</b>			
FUND AFFECTED	FY 2026	FY 2027	FY 2028
<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.

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
FUND AFFECTED	FY 2026	FY 2027	FY 2028
<b>Local Government*</b>	<b><u>Unknown to (Unknown)</u></b>	<b><u>Unknown to (Unknown)</u></b>	<b><u>Unknown to (Unknown)</u></b>

\*Oversight assumes special taxing districts could potentially lose revenue if TDDs are exempt from taxation under 26 U.S.C. Section 501(c), but assumes the loss would not reach the \$250,000 threshold.

\*Oversight notes this proposal limits the assessed value portion of the property tax equation; therefore, local governments may experience a decrease in revenue relative to what would have been received under current law. Given that property taxes are designed to be revenue neutral, this impact could be reduced if taxing authorities are able to adjust the tax levy relative to the assessed value to produce roughly the same revenue from the prior year.

## FISCAL ANALYSIS

### ASSUMPTION

Due to time constraints, **Oversight** was unable to receive some agency responses in a timely manner and performed limited analysis. Oversight has presented this fiscal note on the best current information that we have or on information regarding a similar bill(s). Upon the receipt of agency responses, Oversight will review to determine if an updated fiscal note should be prepared and seek the necessary approval to publish a new fiscal note.

#### §§67.1421 & 238.225 – Certain Special Taxing Districts

In response to similar legislation from 2023, Perfected HCS for HB 536, officials from the **City of Tipton**, the **City of Jefferson**, **Jackson County** and the **City of Springfield** 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.

#### §67.007 – Ballot Proposals by Political Subdivisions to impose a new tax or increase the rate of an existing tax

Officials from the **Fruitland Area Fire Protection District** state this could impose a fiscal impact in the event a tax increase was defeated and having to wait to put the measure back on the ballot. In their case, they do not ask the voters for a tax increase on property tax unless all other means of funding have been exhausted. With the increasing costs of doing business, they could be put in a bad financial position if they have to go through two plus years to eventually get a tax increase passed.

In response to similar legislation from 2023, Perfected HCS for HB 536, officials from the **Pettis County Ambulance District** assumed this proposal could potentially cause a shortfall in the budget for multiple years causing reduction in EMS services to the service area.

In response to similar legislation from 2024, Perfected HCS for HB 2058, officials from the **Branson Police Department** assumed a negative impact from this proposal. This proposal has the potential to severely limit the ability to pass public safety sales taxes, impacting the ability for municipalities and counties to supply adequate public safety services.

**Oversight** assumes this section of the proposal requires a local political subdivision (LPS) to not resubmit to the voters any ballot measure imposing a new tax or increasing an existing tax if it was rejected by the voters of the LPS during the election cycle under section 115.205 or two years. The proposal also allows a LPS to resubmit to the voters a previously rejected tax proposal sooner than the election cycle if the new proposal states a “substantial change” as outlined in subsection 2 of the section. Therefore, Oversight assumes the proposal would not have a direct fiscal impact.

In response to similar legislation from 2023, Perfected HCS for HB 536, officials from the **City of Springfield**, the **Kansas City Board of Elections**, the **St. Joseph Police Department** and the **Lincoln County Assessor's Office** 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.

§§67.1521, 238.230 & 238.232 – Transportation Development Districts (TDD)

**Oversight** assumes TDD revenue for LPS could be impacted from this proposal. Oversight does not have any further information from agencies on the number of TDDs that are tax exempt in the State of Missouri in order to determine the fiscal impact. Therefore, Oversight will reflect a \$0 or negative unknown impact to LPS that would be less than the \$250,000 threshold for this proposal.

§§115.240, 137.067 & 137.073 – Ballot Language Relating to Taxation

In response to similar legislation from 2024, HB 1517, officials from the **Greene County Clerk** assumed the only cost for the County Clerk's Office is ballot titling. For ballot titling, there is no cost. However with ballot titling can come legal issues. Therefore, the county estimates the County Clerk's Office legal counsel for court appearances, etc. for any ballot titling challenges. The legal counsel rate is \$240 an hour. An estimate of a minimum of 8 hours would be \$1,920.

**Oversight** assumes local political subdivisions could absorb costs related to this proposal.

In response to similar legislation from 2024, HB 1517, officials from the **City of Springfield**, **Eureka Fire Protection District (EURE)** and the **Cole Camp Ambulance District** 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.

Responses regarding the proposed legislation as a whole

Officials from the **Office of Administration - Budget and Planning (BAP)** defer to the local governments for the potential fiscal impact of this proposal. BAP assumes the proposal will have no fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note.

Officials from the **Department of Revenue**, **Jackson County Board of Elections**, the **St. Louis City Board of Elections**, the **Phelps County Sheriff's Office**, the **Kansas City Police Department** and the **St. Louis County Police Department** 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 similar legislation from 2024, Perfected HCS for HB 2058, officials from the **Office of the State Courts Administrator** assume the proposal will have no fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note.

Officials from the **Office of the Secretary of State (SOS)** note many bills considered by the General Assembly include provisions allowing or requiring agencies to submit rules and regulations to implement the act. The SOS is provided with core funding to handle a certain amount of normal activity resulting from each year's legislative session. The fiscal impact for this fiscal note to the SOS for Administrative Rules is less than \$5,000. The SOS recognizes that this is a small amount and does not expect that additional funding would be required to meet these costs. However, the SOS also recognizes that many such bills may be passed by the General Assembly in a given year and that collectively the costs may be in excess of what the office can sustain with its core budget. Therefore, the SOS reserves the right to request funding for the cost of supporting administrative rules requirements should the need arise based on a review of the finally approved bills signed by the governor.

**Oversight** only reflects the responses received from state agencies and political subdivisions; however, other cities, counties, county health departments, county assessors, county circuit clerks, county collectors, county treasurers, local law enforcement agencies, fire protection districts and ambulance districts were requested to respond to this proposed legislation but did not. A listing of political subdivisions included in the Missouri Legislative Information System (MOLIS) database is available upon request.

House Amendment #1 - §§32.310, 115.240, 137.016, 137.073, 137.115, 138.425, 139.035, 238.230 & 238.232

### **Section 32.310 - DOR's Sales & Use Tax Map adding Property Tax**

Officials from the **Department of Revenue (DOR)** currently have a map that allows taxpayers to type in their address and see each of the sales and use taxes assessed for their address. This also allows them to see the combined tax rate for their address. This map includes information provided by the local political subdivisions as well as information previously on file with DOR.

This proposal in Section 32.310.1 would require DOR to add property tax information from all political subdivisions to the map by July 1, 2026. This proposal states that DOR is to get the property tax levy information from the State Auditor Office and any additional information from the counties. DOR notes the property tax map is to be implemented with the same features and in the same way as the current sales tax map. Therefore, this property tax map is to be searchable by address. Putting a link on their website directing people looking for levy rates can be done with existing resources. However, adding the property tax rate for each address in order to build a searchable map would require significant additional resources.

It should be noted that DOR does not have anything to do with property tax or maintaining any information about property tax. Property tax is handled by the county assessors and State Tax Commission. Creation of a property tax map would best be handled by the State Tax Commission.

Property tax is assessed based on the type of property it is (residential, commercial etc.) and its market value. That determines the assessed value which is multiplied by the levy amount to determine the amount the taxpayer owes. That levy however, is collected for the local school district, fire protection district, county and various other political subdivisions. DOR does not have that information and it would need to be provided by the counties or the State Tax Commission in order to show the distribution of the levy rate by district. DOR would have to request counties provide the list of all addresses, the rate per address and how and to whom the distribution of the levy is provided.

DOR notes that this mapping system would need to be updated every other year with the reassessment. DOR notes that they would need additional funding in order to provide the required updates.

This proposal adds a requirement that DOR have a base layer that is color-coded based on the taxation rates. DOR notes their current map displays each color-coded taxing jurisdiction but not by rates. This would require updates to the existing map, which could cost up to \$1 million. Property tax is done by a levy rate rather than a tax rate so DOR is unable to determine what they would have to color-code for the property tax map. DOR would need to work with the State Tax Commission to determine how this would need to be accomplished.

While this proposal states that political subdivisions are to provide their information to DOR by January 1, 2026, it is unclear what should happen if that data is not received. Additionally, this proposal does not give DOR authority to request the information in a format that would allow it to be uploaded into their system. DOR's map is handled by a third-party vendor that requires data be provided in a set format for uploading. Additionally, DOR is not currently responsible for property tax and therefore is unable to convert any data not in the proper format.

The Department notes its existing map is not capable of being expanded at this time to add property tax without additional resources. DOR notes that the current sales tax map cost \$5.6 million to build up from and costs an additional \$2.6 million annually to maintain.

DOR has spoken with their current vendor, and they estimate that adding property tax to the existing map or creating a new property tax map would require an additional \$5-\$6 million and it require continued ongoing maintenance of another \$2-\$3 million annually.

This proposal requires DOR to link the existing maps to the DOR home page of their website. DOR assumes this could be done with existing resources.

In response to similar legislation from this year, HB 411, officials from the **Office of Administration - Budget and Planning (B&P)** noted this proposal will not impact: - TSR - The calculation under Article X, Section 18(e) - B&P. B&P defers to DOR for the potential costs from this proposal.

In response to similar legislation from this year, HB 411, officials from the **Lincoln County Assessor** noted the county has provided GIS shapefiles for this purpose - could cause some staffing issues with added duties.

In response to similar legislation from this year, HB 411, officials from the **Office of Administration** and the **Office of the State Auditor** 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.

### **Sections 115.240 & 137.073 - Tax Levies by Political Subdivisions**

In response to similar legislation from this year, HB 119, officials from the **Office of Administration - Budget and Planning (B&P)** deferred to the local governments for the fiscal impact. This proposal:

- Has no direct impact on B&P.
- Has no direct impact on general or total state revenues.
- Will not impact the calculation pursuant to Art. X, Sec. 18(e).

In response to a similar legislation from this year, HB 119, officials from the **City of Kansas City** assumed the proposed legislation has a negative fiscal impact of an indeterminate amount.

In response to similar legislation from this year, HB 119, officials from **Jackson County Election Board, St. Louis City Board of Elections** and the **Office of the State Auditor** 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** does not anticipate a fiscal impact from this proposal. However, Oversight received a limited number of responses from local political subdivisions 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.

**Oversight** only reflects the responses received from state agencies and political subdivisions; other local political subdivisions were requested to respond to this proposed legislation but did not. A listing of political subdivisions included in the Missouri Legislative Information System (MOLIS) database is available upon request.

In response to similar legislation from this year, HB 119, officials from the **Office of the Secretary of State (SOS)** noted many bills considered by the General Assembly include provisions allowing or requiring agencies to submit rules and regulations to implement the act. The SOS is provided with core funding to handle a certain amount of normal activity resulting from each year's legislative session. The fiscal impact for this fiscal note to the SOS for Administrative Rules is less than \$5,000. The SOS recognizes that this is a small amount and does not expect that additional funding would be required to meet these costs. However, the SOS also recognizes that many such bills may be passed by the General Assembly in a given year and that collectively the costs may be in excess of what the office can sustain with its core budget. Therefore, the SOS reserves the right to request funding for the cost of supporting administrative rules requirements should the need arise based on a review of the finally approved bills signed by the governor.

### **Section 137.016 - Classification of Certain Residential Real Property**

In response to similar legislation from this year, HB 1086, officials from the **Office of Administration - Budget and Planning (B&P)** noted this proposal would classify single family short-term rental property as residential real property. B&P notes that such property is currently assessed as either commercial or mixed-use (residential and commercial). Residential real property is assessed at 19% of true market value, while commercial real property is assessed at 32% of true market value.

B&P notes that in addition to local property taxes, the Blind Pension Trust fund levies a statewide property tax of \$0.03 per \$100 value. Therefore, assessing such property as only residential real property will likely result in lower state and local property tax collections by an unknown amount.

In response to similar legislation from this year, HB 1086, officials at the **State Tax Commission (STC)** have reviewed this proposal and determined this proposal may have a negative impact on the taxing jurisdictions relying on property taxes as a source of revenue. Current statute allows assessors to assess single family homes as commercial properties if they are regular rented out for time periods less than a month, and this proposal would require assessors to assess these homes as residential property, which includes a lower rate.

In response to similar legislation from this year, HB 1086, officials from the **Adair County SB 40 Board** assumed a reduction in funding from personal property and/or real property taxes would have significant consequences on critical supports for individuals with intellectual and developmental disabilities (IDD), limiting access to critical supports for those who rely on them. Senate Bill 40 organizations such as Adair County SB40 Developmental Disability Board assess local needs and nurture a strong network of high-quality services that are essential to over 465 people with IDD and their families. These services, supported by personal property taxes, include employment opportunities, inclusive community programs, and vital resources for families.

In response to similar legislation from this year, HB 1086, officials from the **Callaway County SB 40 Board** assumed a reduction in funding from personal property and/or real property taxes would have significant consequences on critical supports for individuals with intellectual and developmental disabilities (IDD), limiting access to critical supports for those who rely on them. Senate Bill 40 organizations such as Callaway County Special Services, Callaway County, assess local needs and nurture a strong network of high-quality services that are essential to over 201 people with IDD and their families. These services, supported by personal property and/or real property taxes, include employment opportunities, inclusive community programs, and vital resources for families.

In response to similar legislation from this year, HB 1086, officials from the **Lawrence County SB 40 Board**, and the **County Employees Retirement Fund (CERF)** 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** notes the following assessment value rates by subclass per the State Tax Commission manual:

Subclass	Rate
(1) residential	19%
(2) agricultural and horticultural	12%
(3) utility, industrial, commercial, railroad, and other property	32%

**Oversight** assumes the reclassification of single family short-term rental properties from 32% to 19% could result in a reduction in assessed values and subsequent tax revenues; therefore, Oversight will show an unknown negative impact to the Blind Pension Fund and local political subdivisions.

**Oversight** notes local property tax revenues are designed to be revenue neutral from year to year. The tax levy is adjusted relative to the assessed value to produce roughly the same revenue from the prior year with an allowance for growth. However, some taxing entities have tax rate ceilings that are at their statutory or voter approved maximum. For these taxing entities, any decrease in the assessed values would not be offset by a higher tax rate (relative to current law) rather it would result in a loss of revenue.

**Oversight** is uncertain what proportion of assessed value would be reclassified under this proposal.

**Oversight** notes the Blind Pension Fund (0621) is calculated as an annual tax of three cents on each one hundred dollars valuation of taxable property ( $(\text{Total Assessed Value}/100) \cdot .03$ ).

**Oversight** notes to reach a revenue impact of \$250,000 on the Blind Pension Fund would require a change in assessed value of approximately \$830,000,000. Based on information from the State

Tax Commission's [website](#), Oversight notes the following assessed values by category:

Subclass	Assessed Value
Residential	\$81,710,151,058
Commercial	\$30,214,171,778

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

### **Section 137.115 - Motor Vehicle Assessment Valuations**

In response to similar legislation from this year, HB 816, officials from the **Office of Administration - Budget and Planning (B&P)** noted this proposal will not impact: - TSR - The calculation under Article X, Section 18(e).

In response to similar legislation from this year, HB 816, officials at the **State Tax Commission** assumed this proposal would have an unknown positive impact on county governments. Current statute requires county assessors to use the National Automotive Dealers Association (NADA) guide currently owned by JD Power. The price of the guide statewide has risen 400% since JD Power acquired the NADA guide and is expected to rise again after the current contract expires. The bill introduces a competitive bidding process in purchasing the guide, and the commission is aware that many guides are fundamentally cheaper than the current guide required by statute. Thus, the commission expects this bill would positively impact counties.

In response to similar legislation from this year, HB 816, officials from the **City of O'Fallon** noted the last certified totals for Class IV vehicles for O'Fallon was \$16,616,935.20. The Finance Director took the assessed value % 100 x .4400 (which is the city's most recent property tax rate) x 5%. This was multiplied by 5% as the city is estimating the average difference in cost between a vehicle in good condition and a vehicle's actual condition. The Finance Director believes 5% might be reasonable.

Using this calculation, the potential loss in property taxes might be \$73,115.

In response to similar legislation from this year, HB 816, officials from the **Jefferson County Assessor** noted this bill will save county government budgets from having to purchase data from J.D. Power and Associates, which have increased their cost significantly since 2022. Jefferson County was quoted by J.D. Power and Associates \$60,700 for personal property vehicle valuation data. This is a 13% increase from 2024, and a 25% increase from the cost incurred in 2023 for the same data. Similar data from Price Digest has been quoted to Jefferson County at \$13,040 for 2025. This is a \$47,660 decrease from the J.D. Power quote. For Third-Class Counties, the savings from having another vendor provide the data would assist with the hiring of staff necessary to meet their statutory obligations.

In response to similar legislation from this year, HB 816, officials from the **Washington County Assessor** assumed using the trade in value would really cost small counties because that's a huge difference. For Example:

2015 Jeep Grand Cherokee  
MSRP - \$31,5959  
Finance - \$12,047  
Retail - \$16,063  
Wholesale - \$13,332

In response to similar legislation from this year, HB 816, officials from the **Callaway County SB 40 Board** assumed this legislation will have a fiscal impact of an indeterminate amount.

In response to similar legislation from this year, HB 816, officials from the **Rolling Hills Consolidated Library** assumed while this change may impact the amount of revenue received as a public library taxing district, it is impossible to determine the dollar value or estimate what this change might be. It is acceptable to the library to standardize the publication used to determine motor vehicle values, and that motor vehicle values should not increase in subsequent years if proper assessment was made.

In response to similar legislation from this year, HB 816, officials from the **County Employees' Retirement Fund (CERF)** have reviewed HB 816 (1469H.02I). CERF's review of HB 816 would indicate that it may result in reductions in contribution revenue to CERF of an unknown amount annually. A certain portion of the moneys that are used to fund the County Employees' Retirement Fund are tied to the collection of property taxes. Data is not available to quantify how changes to motor vehicle assessments would impact contribution revenue but CERF assumes there may be a negative impact.

In response to similar legislation from this year, HB 816, officials from the **Green Forest R-II School District** noted any law that threatens to lessen the assessed valuation of the district real or personal property will have a negative impact on revenues received. The district assessed valuation is \$26,405,350. Of that total, nearly 30% is personal property, \$7,728,630. It is impossible to know the impact that the new statute would have on individual vehicles and overall value in the district. At least impossible for the district to know.

However, based on the district's levy of \$2.75 a \$50,000 reduction to the personal property assessed valuation would result in a loss of \$1,375 to the district. Obviously, it would only increase from there.

In response to similar legislation from this year, HB 816, officials from the **Phelps County Sherriff, Kansas City Police Dept., Springfield Police Department, Branson Police Dept, Office of the State Auditor, Mid-Continent Public Library, and the St. Louis County Police Dept** 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** only reflects the responses received from state agencies and political subdivisions; however, other local political subdivisions were requested to respond to this proposed legislation but did not. A listing of political subdivisions included in the Missouri Legislative Information System (MOLIS) database is available upon request.

**Oversight** notes this proposal allows assessors to use a nationally recognized automotive trade publication such as the NADA, Kelley Blue Book, Edmunds, or other similar publication.

**Oversight** assumes if every county experienced a savings from being able to use an alternative to automotive trade publication similar to the one referenced by the Jefferson County Assessor, the savings is estimated at \$5,480,900 ( $\$47,660 \times 115$ ). Oversight will reflect an unknown savings for county assessors beginning in FY 2026.

**Oversight** notes this proposal states the assessor cannot assess a motor vehicle for an amount greater than the motor vehicle was assessed the previous year.

**Oversight** notes, in recent years, prices for used vehicles have increased due to low inventory from supply chain disruptions. Therefore, Oversight assumes this proposal could impact the Blind Pension Fund and local political subdivisions.

**Oversight** notes the Blind Pension Fund (0621) is calculated as an annual tax of three cents on each one hundred dollars valuation of taxable property ( $(\text{Total Assessed Value}/100) \times 0.03$ ).

**Oversight** assumes this proposal limits the assessed value portion of this equation; therefore, the Blind Pension Fund may experience a decrease in revenue relative to what it would have received under current law.

**Oversight** notes per the State Tax Commission [website](#), the total assessed value for vehicles in 2023 was \$20,892,140,604, therefore Oversight estimates about \$6,267,642 ( $(\$20,892,140,604/100) \times 0.03$ ) in property tax revenue was collected from motor vehicles for the Blind Pension Fund.

**Oversight** notes to reach a revenue impact of \$250,000 in the Blind Pension Fund would require a change in assessed value of approximately \$833,000,000 which is approximately a 4% change in the assessed value of motor vehicles. Therefore, Oversight assumes it is possible this proposal could impact the Blind Pension Fund by an amount that could exceed the \$250,000 threshold.

**Oversight** notes property tax revenues are designed to be revenue neutral from year to year. The tax rate is adjusted relative to the assessed value to produce roughly the same revenue from the prior year with an allowance for growth. Therefore, this proposal may result in a higher tax rate

relative to current law thus distributing more of the tax burden to real property owners (as personal property assessed values decrease).

**Oversight** notes some taxing entities have tax rate ceilings that are at their statutory or voter approved maximum and some are at a fixed rate. For these taxing entities, any decrease in the assessed values would not be offset by a higher tax rate (relative to current law), rather it would result in an actual loss of revenue.

**Oversight** assumes this proposal limits the assessed value of personal property over time. Therefore, Oversight will show an unknown loss in property tax revenue to local political subdivisions beginning in FY 2027.

### **Section 138.425 - State Tax Commission's Enforcement Authority**

Officials from the **Department of Revenue (DOR)** assume this proposal establishes a compliance program for counties. In Section 138.425.2 this proposal states that if a county fails to comply with the State Tax Commission directive, they will be considered to have violated the law. If a violation occurs the State Tax Commission is to notify the Department of Revenue (DOR). DOR is to withhold any and all local distributions of the county's sales and use tax up to 100% of their violation, until notified the county is in compliance again.

DOR notes this would be a manual process completed by the department's tax team. They would need to manually key records during the time distributions are stopped. It should be noted that once DOR is notified that a distribution can restart, the release of funds would not be until the following month during the distribution period. The Department assumes the department can absorb this requirement with existing staff. Should the number of holds on distribution become justified to need new FTE, then DOR will seek them through the appropriations process.

DOR notes that should the State Tax Commission error in the calculation of the withhold, this proposal indicates interest would be owed. DOR assumes the State Tax Commission will be responsible for applying to the state legal expense fund for payment of the interest as they are responsible for all calculations and notices.

**Oversight** assumes DOR is provided with core funding to handle a certain amount of activity each year. Oversight assumes DOR could absorb the costs related to this proposal. If multiple bills pass which require additional staffing and duties at substantial costs, DOR could request funding through the appropriation process.

In response to similar legislation from this year, HCS for HB 999, officials from the **State Tax Commission (STC)** have reviewed this proposal and determined that it could have a negative impact on the legal expense fund if the judiciary ruled in the county's favor and required the commission to pay interest on any sales taxes withheld. The STC believes that any cost associated to promulgate rules can be absorbed under its current budget.

**Oversight** notes that Section 138.425. 6., denotes if the court upon determination, as to the amount of local sales tax proceeds withheld or failure to comply is in error, the court shall return the amount in error to the county and the judgment, when entered, shall include interest on the amounts wrongfully withheld. Oversight notes this would first be interest gained by the State and then returned if the amounts were wrongfully withheld.

**Oversight** notes this fiscal impact would only occur should the State Tax Commission error in the calculation of the proposed withholding of local sales/use tax.

**Oversight** notes this proposal allows the DOR to withhold local sales and use tax proceeds in an amount equal to one hundred percent of moneys the county would otherwise be entitled to from local sales/use tax and retain the interest earned (if not wrongfully withheld).

**Oversight** notes the fiscal impact would be entirely dependent on the number of violations and the amount of sales/use tax withheld and interest retained; therefore, the impact is ultimately unknown. For simplicity, Oversight assumes any funds withheld would be repaid within the same fiscal year. Oversight assumes the net impact to the State would be the interest earned and retained (if not wrongfully withheld) and the net impact to locals would be a loss of the interest retained by the State (if funds were not wrongfully withheld).

**Oversight** only reflects the responses received from state agencies and political subdivisions; however, other local political subdivisions were requested to respond to this proposed legislation but did not. A listing of political subdivisions included in the Missouri Legislative Information System (MOLIS) database is available upon request.

In response to similar legislation from this year, HCS for HB 999, officials from the **Office of Administration** assumed the proposal will have no fiscal impact on their organization.

**Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note.

In response to similar legislation from this year, HCS for HB 999, officials from the **Office of Administration - Budget and Planning (B&P)** noted this proposal will not impact:

- TSR
- The calculation under Article X, Section 18(e).
- B&P.

In response to similar legislation from this year, HCS for HB 999, officials from the **Office of the Secretary of State (SOS)** noted many bills considered by the General Assembly include provisions allowing or requiring agencies to submit rules and regulations to implement the act. The SOS is provided with core funding to handle a certain amount of normal activity resulting from each year's legislative session. The fiscal impact for this fiscal note to the SOS for Administrative Rules is less than \$5,000. The SOS recognizes that this is a small amount and does not expect that additional funding would be required to meet these costs. However, the SOS also recognizes that many such bills may be passed by the General Assembly in a given year and that collectively the costs may be in excess of what the office can sustain with its core budget.

Therefore, the SOS reserves the right to request funding for the cost of supporting administrative rules requirements should the need arise based on a review of the finally approved bills signed by the governor.

### **Section 139.035 - Totaled Motor Vehicle Property Tax Proration Program**

Officials from the **Department of Revenue** defer to the local political subdivisions for the potential fiscal impact of this proposal.

In response to similar legislation from this year, HB 708, officials from the **Office of Administration - Budget and Planning (B&P)** noted this proposal would allow counties or other political subdivisions that levy a property tax to offer a tax credit offsetting a portion of personal property tax owed if a motor vehicle is totaled during the tax year.

B&P notes that a county assessor handles property taxes assessments and billings. However, within that county may be multiple different property tax levy districts with multiple different boundaries. It is unclear whether this proposal would impact sub-county level districts if the proration program was approved at the county level.

In addition, the Blind Pension Trust Fund levies a tax of \$0.03 per \$100 on all property in Missouri. It is unclear whether the property tax credit would also be applied to the statewide levy. Therefore, this proposal may reduce TSR and revenues to the Blind Pension Fund by an unknown amount.

In response to similar legislation from this year, HB 708, officials from the **Callaway County SB 40 Board** assumed the proposed legislation has a fiscal impact of an indeterminate amount.

In response to similar legislation from this year, HB 708, officials from the **Lawrence County SB 40 Board**, considered a political subdivision, utilizes a portion of the property taxes collected each year to provide services and opportunities for individuals with Intellectual Disabilities and Developmental Disabilities within Lawrence County. The money is used for grants, funding (with other entities) of the local Sheltered Workshop, Transportation assistance through OATS transportation, a community center for this population, handicap accessible playground equipment in some city parks, etc. Any reduction in property taxes takes away funds that can help one of the most vulnerable populations, the intellectually and developmentally disabled.

In response to similar legislation from this year, HB 708, officials from the **County Employees' Retirement Fund (CERF)** have reviewed this proposal. Their review of this proposal would indicate that it may result in reductions in contribution revenue to CERF of an unknown amount annually. A certain portion of the moneys that are used to fund the County Employees' Retirement Fund are tied to the collection of property taxes. Data is not available to quantify how taxing entities' adoption of a totaled motor vehicle personal property tax proration program would impact contribution revenue but CERF assumes there may be a negative impact.

In response to similar legislation from this year, HB 708, officials from the **Mid-Continent Public Library**, **Kansas City Police Department**, and the **St Louis County Police Dept.** 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** notes the Blind Pension Fund (0621) is calculated as an annual tax of three cents on each one hundred dollars valuation of taxable property  $((\text{Total Assessed Value}/100)*.03)$ . Because this proposal does not appear to impact the assessed value portion of this equation, Oversight assumes the Blind Pension Fund will not be impacted under this proposal. If this assumption is incorrect, this would alter the fiscal impact as presented in this fiscal note.

**Oversight** notes under current law, a vehicle is considered a total loss if damage exceeds 80% of the fair market value.

**Oversight** notes according to [LexisNexis Risk Solutions' latest Auto Insurance Trends report](#), 27% of collision claims were total losses for 2022.

**Oversight** notes the proposed personal property tax proration program is optional, therefore Oversight assumes local taxing entities that choose to implement the proposed personal property tax credit would have a negative fiscal impact. Oversight is unable to determine which local taxing entities will participate and subsequently how much personal property tax would be credited back to taxpayers.

Therefore, **Oversight** will show a range of \$0 (no local taxing entities implement the proposed program) to an unknown negative amount.

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

**Oversight** only reflects the responses received from state agencies and political subdivisions; however, other local political subdivisions were requested to respond to this proposed legislation but did not. A listing of political subdivisions included in the Missouri Legislative Information System (MOLIS) database is available upon request.

In response to similar legislation from this year, HB 708, officials from the **Office of the Secretary of State (SOS)** noted many bills considered by the General Assembly include provisions allowing or requiring agencies to submit rules and regulations to implement the act. The SOS is provided with core funding to handle a certain amount of normal activity resulting from each year's legislative session. The fiscal impact for this fiscal note to the SOS for Administrative Rules is less than \$5,000. The SOS recognizes that this is a small amount and

does not expect that additional funding would be required to meet these costs. However, the SOS also recognizes that many such bills may be passed by the General Assembly in a given year and that collectively the costs may be in excess of what the office can sustain with its core budget. Therefore, the SOS reserves the right to request funding for the cost of supporting administrative rules requirements should the need arise based on a review of the finally approved bills signed by the governor.

§§238.230 & 238.232 - Transportation Development Districts (TDD)

**Oversight** assumes the sections of this amendment are adding clarifying language in statute and will have no fiscal impact on the amendment.

Responses regarding the proposed legislation as a whole, as amended

Officials from **Kansas City** assume a negative fiscal impact of an indeterminate amount.

Officials from the **Department of Commerce and Insurance**, the **Department of Natural Resources**, the **Department of Social Services**, the **Missouri Department of Transportation**, the **Platte County Board of Elections**, the **St. Louis County Board of Elections**, the **Newton County Health Department**, the **Joint Committee on Administrative Rules** and the **State Tax Commission** 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.

<u>FISCAL IMPACT – State Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028
<b>GENERAL REVENUE</b>			
<u>Transfer Out – to Legal Expense Fund</u> §138.425 HA 1 p.13-14	\$0 to (Unknown)	\$0 to (Unknown)	\$0 to (Unknown)
<u>Cost – DOR §32.310 – update to existing map to color code by rates</u> HA1 p. 5-7	(\$1,000,000)	\$0	\$0
<u>Costs - DOR - §32.310 – Property tax map</u> HA 1 p. 5-7	(\$6,000,000)	(\$3,000,000)	(\$3,000,000)
	<b><u>(Unknown, more or less)</u></b>	<b><u>(Unknown, more or less)</u></b>	<b><u>(Unknown, more or less)</u></b>

<u>FISCAL IMPACT – State Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028
<b>ESTIMATED NET EFFECT ON GENERAL REVENUE</b>	<b><u>than</u> <u>\$7,000,000</u></b>	<b><u>than</u> <u>\$3,000,000</u></b>	<b><u>than</u> <u>\$3,000,000</u></b>
<b>BLIND PENSION FUND (0621)</b>			
<u>Revenue Reduction - §137.016 – Loss of tax revenue from the reclassification of single family short-term rental properties HA 1 p. 8-9</u>	\$0	(Unknown)	(Unknown)
<u>Revenue Loss - §137.115 - Limit on assessed value of vehicles to value from previous year HA 1 p. 10-12</u>	\$0	\$0 or (Unknown)	\$0 or (Unknown)
<b>ESTIMATED NET EFFECT ON THE BLIND PENSION FUND</b>	<b><u>\$0</u></b>	<b><u>(Unknown)</u></b>	<b><u>(Unknown)</u></b>
<b>LEGAL EXPENSE FUND (0692)</b>			
<u>Transfer In – from General Revenue</u>	\$0 to Unknown	\$0 to Unknown	\$0 to Unknown
<u>Costs - §138.425 – repayment of interest on amounts wrongfully withheld HA 1 p. 13-14</u>	\$0 to (Unknown)	\$0 to (Unknown)	\$0 to (Unknown)
<b>ESTIMATED NET EFFECT TO LEGAL EXPENSE FUND</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>COUNTY ASSESSMENT NONCOMPLIANCE TRUST FUND</b>			
<u>Potential Revenue Gain - §138.425 potential withholding of local sales/use tax, <b>if noncompliant plus interest earned</b></u>	\$0 to Unknown	\$0 to Unknown	\$0 to Unknown
<u>Potential Revenue Loss - §138.425 - HA1 repayment of withholding of local sales/use tax, <b>if compliance is achieved</b></u>	\$0 to (Unknown)	\$0 to (Unknown)	\$0 to (Unknown)

<u>FISCAL IMPACT – State Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028
<b>ESTIMATED NET EFFECT TO COUNTY ASSESSMENT NONCOMPLIANCE TRUST FUND*</b>	<b><u>Unknown to (Unknown)</u></b>	<b><u>Unknown to (Unknown)</u></b>	<b><u>Unknown to (Unknown)</u></b>

\*Oversight assumes the State will keep the interest earned on the withheld funds released under this proposal if not found to be erroneously withheld. Other withheld payments/interest earned and then returned net to zero.

<u>FISCAL IMPACT – Local Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028
<b>LOCAL POLITICAL SUBDIVISIONS</b>			
<u>Potential Revenue Loss</u> - §138.425 potential withholding of local sales/use tax, <b>if noncompliant</b> plus interest lost p. 13-14	\$0 to (Unknown)	\$0 to (Unknown)	\$0 to (Unknown)
<u>Potential Revenue Gain</u> - §138.425 repayment of withholding of local sales/use tax, <b>if compliance is achieved</b> p. 13-14	\$0 to Unknown	\$0 to Unknown	\$0 to Unknown
<u>Potential Revenue Gain</u> - §138.425 – interest returned on amounts wrongfully withheld HA 1 p. 13-14	\$0 to Unknown	\$0 to Unknown	\$0 to Unknown
<u>Savings</u> - §137.115 - County Assessors - Changes to selection process for trade-in value publications HA 1 p. 10-12	Unknown	Unknown	Unknown
<u>Revenue/Loss</u> – potential revenue loss to TDD from property tax exemptions under 26 U.S.C. §501(c) §§67.1521, 238.230 & 238.232 p. 4	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)
<u>Revenue Reduction</u> - §137.016 – Loss of tax revenue from the reclassification of single family short-term rental properties HA 1 p. 8-9	\$0	(Unknown)	(Unknown)

<u>FISCAL IMPACT – Local Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028
<u>Revenue Loss</u> - §137.115 - Limit on assessed value of vehicles to value from previous year HA 1 p. 10-12	\$0	\$0 or (Unknown)	\$0 or (Unknown)
<u>Potential Revenue Reduction</u> – HA 1 §139.035 - Totaled Motor Vehicle Property Tax Proration Program <b>if</b> county chooses to implement program p. 14-16	\$0	\$0 or (Unknown)	\$0 or (Unknown)
<b>ESTIMATED NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS*</b>	<b><u>Unknown to (Unknown)</u></b>	<b><u>Unknown to (Unknown)</u></b>	<b><u>Unknown to (Unknown)</u></b>

\*Oversight assumes the Locals will lose the interest earned on the withheld funds released under this proposal if not found to be erroneously withheld. Other withheld payments/interest earned and then returned net to zero.

FISCAL IMPACT – Small Business

There could be a direct fiscal impact to small businesses from §67.007 if a previous rejected proposal is resubmitted to the voters and it does not have a substantial change.

Oversight assumes there could be a fiscal impact to small businesses if tax rates are adjusted relative to changes in assessed value. §137.016

Small businesses that own personal property could see a reduction in property taxes. Conversely, taxing jurisdictions may be able to increase the levy to all other property owners to make up for the lost revenue. §137.115

FISCAL DESCRIPTION

This bill specifies that if a political subdivision submits a tax proposal for a new or increased tax authorized under a specific statute and it does not pass, the proposal cannot be submitted again for two years following the rejection.

The bill allows a political subdivision to reintroduce a previously rejected tax proposal to voters before the next election cycle if the new proposal introduces a new tax authorized by law or increases the rate of existing tax authorized by law in a federal- or state-declared natural disaster area.

The bill requires that if the governing body of a municipality wishes to establish a sales tax by way of a proposed community improvement district, the ordinance must be approved by a two-thirds vote of the governing body. Any ordinance or petition approved under these provisions that establishes a district that is funded by a sales tax is required to pass by at least a two-thirds majority vote.

This bill exempts non-profit entities pursuant to 26 U.S.C. Section 501(c) from any property tax or special assessment that might be levied by a taxing district.

This bill also requires that any ballot measure proposing a tax alteration on real property must clearly state the impact of the proposed change in terms of the actual amount per \$100,000 of a property's market value within the ballot language.

The bill requires that if voters are asked to approve a permanent increase to the tax rate ceiling before a temporary levy increase expires, the ballot language must clearly indicate that if the permanent increase is approved, the temporary levy will become permanent.

The bill defines "current tax rate ceiling" and "increased tax rate ceiling". When a majority of voters in a political subdivision approve a tax rate increase, the subdivision must use the current tax rate ceiling and the approved increase for the following tax year. If the assessed valuation of real property decreases in that year, the subdivision can adjust its levy rates to ensure it receives the same revenue it would have received without the property value reduction. The use of the increased tax rate ceiling must be revenue neutral, as mandated by the Missouri Constitution.

This bill further requires that any project proposals from a transportation development district be submitted to the Missouri Highways and Transportation Commission, or to the local transportation authority, as applicable, for approval prior to the construction or funding of any project. The Missouri Highways and Transportation Commission, or the local transportation authority, as applicable, must approve the project by a two-thirds majority if the proposed project is to be funded by a sales tax.

#### House Amendment #1 – various sections

##### Section 32.310 - DOR's Sales & Use Tax Map adding Property Tax

Currently, the Department of Revenue (DOR) provides a mapping feature on its website that displays sales and use tax information of all political subdivisions in Missouri. Beginning July 1, 2026, the DOR must prominently display links on the homepage of its website which direct the public to color-coded, interactive maps featuring data about sales and property taxes in all political subdivisions in the state. All political subdivisions will provide the DOR with data relating to property taxes by January 1, 2026.

##### §137.016 - Classification of Certain Residential Real Property

Currently, real property is divided into three separate classifications based on the use or purpose of the property. Each of the subclassifications of property are assessed at different rates. When

real property is used for different purposes resulting in different classifications, the county assessor must allocate to each classification the percentage of the true value in money of the property devoted to each use. This bill requires that when a single-family home is leased, in whole or in part, for 30 consecutive days or less, such a home will not be considered "transient housing".

#### Section 137.115 - Motor Vehicle Assessment Valuations

Currently, the assessor of each county uses the trade-in value published in the October issue of the National Automobile Dealers' Association Official Used Car Guide (NADA) for determining the true value in money of motor vehicles.

This bill allows assessors to use a nationally recognized automotive trade publication such as the NADA, Kelley Blue Book, Edmunds, or other similar publication. The State Tax Commission will select the publication to be used, and the assessors will use the trade-in value published in the current October issue of the selected publication.

The assessor cannot assess a motor vehicle for an amount greater than the motor vehicle was assessed the previous year.

#### Section 138.425 - State Tax Commission's Enforcement Authority

This proposal modifies provisions relating to the state tax commission's equalization authority and enforcement authority, authorizing withholding of certain revenues as a result of noncompliance.

#### Section 139.035 - Totaled Motor Vehicle Property Tax Proration Program

This bill allows a taxing authority to establish a proration program for payments of personal property on totaled motor vehicles. The taxing authority may award a prorated property tax credit during the tax year to reduce the total personal property tax owed on a totaled motor vehicle and claimed against the amount of personal property tax due at the end of the same tax year.

The prorated property tax credit must be prorated on a monthly basis. The amount of the credit is determined by a ratio, where the numerator must be the number of full months from the date of disposition of the totaled motor vehicle continuing through the close of the tax year, and the denominator is 12. The prorated property tax credit is nonrefundable but may reduce the tax liability to zero.

A taxpayer may apply for this program if:

- (1) The totaled vehicle was owned, registered, and titled under the taxpayer's name as of January 1 of the tax year in which the vehicle was totaled; or if owned by a business, the name of the business or authorized agent;

(2) The totaled vehicle was included on the local taxing entity's tax roll, and the taxpayer was liable for personal property taxes on the totaled vehicle;

(3) The taxpayer was up to date on all state and local taxes and fees owed on the totaled vehicle; and

(4) The title on the totaled vehicle has been transferred to the insurance company and is no longer titled or registered to the taxpayer nor in the taxpayer's possession;

If a taxpayer who participates in this program purchases a replacement vehicle during the same tax year that the taxpayer's vehicle was totaled and he or she received a prorated property tax credit, the replacement vehicle will not be included in the tax rolls for that tax year to offset the property tax liability. Taxation of the replacement vehicle must follow the normal assessment procedures.

A taxing entity must adopt a personal property tax proration program by way of an ordinance. The ordinance must include the following:

(1) Procedures and deadlines for application and participation in the program, as well as required documentation, as specified in the bill;

(2) Procedures for verification and record keeping of the prorated property tax credit amount, as well as the amount of personal property tax to be modified;

(3) Creation of a form for use by taxpayers;

(4) Procedures for the crediting of the amount of the prorated property tax credit toward the taxpayer's personal property taxes; and

(5) Any other provision the taxing entity deems reasonable and necessary to implement and carry out the program.

The taxing entity may by ordinance establish rules and procedures for the program, and must make the information regarding the program available to the taxpayers.

A taxpayer who participates in the program will not have his or her right to protest the amount of the tax payments affected.

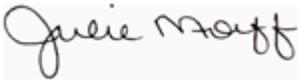
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Kansas City  
Tipton  
Springfield  
Jefferson City  
Jackson County  
Pettis County Ambulance District  
Office of Administration  
    Budget and Planning  
Department of Social Services  
Jackson County Board of Elections  
Kansas City Board of Elections  
Platte County Board of Elections  
St. Louis County Board of Elections  
Lincoln County Assessor's Office  
St. Joseph Police Department  
Department of Revenue  
Office of the State Courts Administrator  
Department of Commerce and Insurance  
Department of Natural Resources  
Missouri Department of Transportation  
Office of the Secretary of State  
Phelps County Sheriff's Office  
Branson Police Department  
Kansas City Police Department  
St. Louis County Police Department  
Fruitland Area Fire Protection District  
State Tax Commission  
St. Louis City Board of Elections  
Joint Committee on Administrative Rules  
Greene County Clerk  
Office of the State Auditor  
Office of Administration  
Newton County Health Department  
Eureka Fire Protection District  
Cole Camp Ambulance District  
County Employees Retirement Fund (CERF)  
Callaway County SB 40 Board  
Adair County SB 40 Board

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Rolling Hills Consolidated Library  
Lawrence County SB 40 Board  
Mid-Continent Public Library  
Springfield Police Department  
Green Forest R-II School District



Julie Morff  
Director  
March 5, 2025



Jessica Harris  
Assistant Director  
March 5, 2025