



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 780		DATE: 2/18/2025
COMMITTEE: Special Committee on 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: ARNIE C. "HONEST-ABE" DIENOFF-STATE PUBLIC ADVOCATE		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL: arniedienoff@yahoo.com	ATTENDANCE: In-Person	SUBMIT DATE: 2/11/2025 11:47 PM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.		

I am in Support of this Bill and its intent.



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CITY:		STATE: ZIP:
EMAIL: arniedienoff@yahoo.com	ATTENDANCE: In-Person	SUBMIT DATE: 2/18/2025 11:51 PM
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I am in Support of this Bill and limiting the increase of value on Real Property. Missourians deserve a Tax-Break!



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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: DANIEL FRANKS		PHONE NUMBER: 417-256-8284	
BUSINESS/ORGANIZATION NAME: HOWELL COUNTY MO		TITLE: ASSESSOR	
ADDRESS: 35 COURT SQUARE, SUITE 202			
CITY: WEST PLAINS		STATE: MO	ZIP: 65775
EMAIL: d.franks@howellcountyassessor.com	ATTENDANCE: Written	SUBMIT DATE: 2/10/2025 10:45 AM	

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The foundational premise of this legislation is based on the mistaken assumption that assessors receive all sales information, they don't as Missouri is a non-disclosure state for real property sales and only charter counties have the authority to require real property sales disclosure. This is a clone of California's Proposition 13 that has devastated their property tax system and will violate Article X section 3 of the Missouri Constitution which states "Taxes may be levied and collected for public purposes only, and shall be uniform upon the same class or subclass of subjects within the territorial limits of the authority levying the tax." This is known as the uniformity provision of the constitution and is the basis for property assessment appeals labeled as discriminatory and discrimination in assessment uniformity was the decision handed down by the Missouri Supreme Court in the 1979 Cassilly v. Riney 576 S.W2d 325 (1979) case that ordered the state to reassess all property under a system in conformity with acceptable assessment practices that require assessments conform to the law. This legislation may place the assessment process in violation of the Constitution and this case law. Section 17 (1) (b) will require programming changes to make accurate determinations to comply with a 50% increase of value to the parcel. This raises the question of what is to be done with the value that is calculated if it does not increase the overall value by more than 50%, is it disregarded, is it not taxed, just how will it be handled? The new language speaks of "true value in money" several times, but very few of the properties will be at market value which is true value in money. Section 17 (2). How will an assessor know the sale is below market value if we do not have sales. Market value is defined as the price a willing buyer and willing seller agree on, which is a different price for each property based on the negotiation abilities of the parties involved. How can an assessor say the sale was below market if he has no knowledge of the negotiations? Section 17 (4). Who will be responsible for notifying the property owners of the option to participate in this new program? The bill is silent on this, if no one notifies property owners, will property owners have cause to file suit to recover perceived overpayment of taxes? Who is liable, the state, the county or the assessor? Very poor language, much like the problems with Senate Bill 190. Section 17 (5). This subsection will affect the ability of the assessor to carry out their duties under the law due to the gross ambiguity of the language. In my opinion, this bill is not a positive step to cure the problem in the property taxation process in Missouri, the road to success will be to require the school districts of this state to truly roll back their tax levies due to a reassessment increase.



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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: RON BERRY		PHONE NUMBER: 660-537-2239	
REPRESENTING: PROPERTY ASSESSMENT REVIEW		TITLE:	
ADDRESS: P.O. BOX 722			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65102
EMAIL:	ATTENDANCE:	SUBMIT DATE: 2/18/2025 12:00 AM	
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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: STEVE HOBBS		PHONE NUMBER: 573-475-4601	
REPRESENTING: MO. ASSOCIATION OF COUNTIES		TITLE:	
ADDRESS: 1648 EAST ELM ST.			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65101
EMAIL:	ATTENDANCE:	SUBMIT DATE: 2/18/2025 12:00 AM	
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WITNESS NAME		
INDIVIDUAL:		
WITNESS NAME: JOSHUA WILCUTT		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL: joshua.wilcutt@live.com	ATTENDANCE: Written	SUBMIT DATE: 2/10/2025 10:52 AM
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I agree with this bill except that it is optional. I hope the optional language is removed



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WITNESS NAME		
BUSINESS/ORGANIZATION:		
WITNESS NAME: KENNETH MOHR		PHONE NUMBER: 573-886-4266
BUSINESS/ORGANIZATION NAME: MISSOURI STATE ASSESSOR's ASSN.		TITLE: ASSESSOR
ADDRESS: 801 E. WALNUT ST.		
CITY: COLUMBIA	STATE: MO	ZIP: 65201
EMAIL: kmohr@boonecountymo.org	ATTENDANCE: Written	SUBMIT DATE: 2/10/2025 9:57 AM

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Testimony on HB 7801. For most counties in the state, there are no disclosures of sale price or Certificate of Value filed at time of the sale. Without this data the Assessor will not have the sale price of the sold property.2. The bill does not require the seller, buyer or the closing agent to report the sale price to the Assessor. 3. The only sales that MIGHT get reported to the Assessor would be sale prices below the current Assessor's opinion of value. No property owner is going to report a sale price of their property if it is higher than the Assessor's opinion of value. 4. Here again is another bill that would restrict the Assessor's tools necessary to form a true value in money opinion. This bill will decrease the number of sales reported to the Assessor thus shrinking the already small sales database of most assessment offices.5. The result of this bill would create inequities and lacks uniformity in assessments. Changing assessments at the time of sale while not changing assessments of like properties would be problematic.6. Counties (urban) with a lot of sales activity would see increases in overall assessed valuations. Small, more rural counties that lack sales activity would experience stagnation in overall assessed valuations. 7. A change would have to be made by the Missouri State Tax Commission on residential ratio studies. There would no longer be the need for a sales ratio study if the market value equals the sale price, then the ratio would always equal 100%.8. Questions would arise in relation to the two-year assessment cycle. Can an assessor change an assessment on a property that sells in an even number year, or would the assessment change wait until the next odd numbered year reassessment?9. By statute Assessors are required to assess agricultural land based on its productivity value. If you have a sale of an agricultural property with a residential homestead the Assessor will have no way to determine residential portion of the sale. The sale is based on true market value while agricultural assessment is not.10. Typically, property owners are not forthcoming in regard to reporting new construction or improvements to their property to the assessor.11. The bill limits Assessors from increasing assessed values of new construction unless the increase is over 50% of the assessed value. Is the assessed value based upon subclass or total assessed value? 12. The State of Missouri does not have an assessment problem. For years Assessors have been doing their jobs. Failure of taxing districts' rolling back their levies and receiving windfalls has led to our current situation.