



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HJR 5		DATE: 9/9/2025	
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: AMY DECLUE		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 9/9/2025 11:15 AM
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As a conservative I heavily support any effort to give tax relief to the citizens of MO. Property tax allows the government to retrieve the property of an individual who cannot pay, making their property actually the property of the government, and the people just renters of such property. I have been knocking doors and talking to the good people of HD 118. One major theme I have heard from the people is the need for tax relief. They need it now. This resolution would give the people an opportunity for swift relief.



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: BRENDA HOPFER		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 9/9/2025 1:02 PM
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I support this bill			



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: JOSHUA WILCUTT		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 9/9/2025 12:09 PM
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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: KATE SICKLES		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 9/9/2025 9:54 PM
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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: MONTY AND JENNY SPENA		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 9/9/2025 11:34 AM
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We support this in theory. We want to see the reduction of government as much as possible. We do not want to continue to fund a runaway bloated government. Eventually we should also like to see the abolition of real estate property as well.



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: REBECCA SOFOLO		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 9/9/2025 4:16 PM
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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: AMGROVES		PHONE NUMBER: 573-475-3714	
BUSINESS/ORGANIZATION NAME: CITY OF SKESTON		TITLE: FINANCE DIRECTOR/CITY TREASURER	
ADDRESS: 105 E. CENTER STREET			
CITY: SKESTON		STATE: MO	ZIP: 63801
EMAIL: amgroves@sikeston.org	ATTENDANCE: Written	SUBMIT DATE: 9/9/2025 11:08 AM	
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The City of Sikeston respectfully opposes Missouri HB 5, 6, and 7. If enacted, these bills would result in an annual revenue loss of approximately \$580,000–\$600,000 for our community. This reduction is equivalent to the cost of 7.5 full-time public safety officers or 8 skilled workers in our Public Works Department. Such a loss would have a direct and negative impact on the City's ability to provide essential services, particularly in the areas of police and fire protection or the elimination of 80% of our staff in our Park's Department.

We urge lawmakers to reject these bills in order to preserve the resources necessary to maintain the level of services our citizens deserve.



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: BRUCE WILLIAMS		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 9/9/2025 10:54 AM

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My name is Bruce Williams. I am a 75-year-old lifelong Missourian. My wife and I have owned and lived in 5 homes during our 53-year marriage. We paid property taxes on each of those homes. Those property taxes provide for schools, libraries, public safety, etc. Mostly local services, that involves no State revenues. Throughout my life I have voted in countless elections for local Board Members who manage the various public entities that are funded through property taxes and for or against tax or bond issue measures that would affect my taxes and the services that they fund. If I felt a local service was being run properly, I typically voted for the incumbent in an election. If I had concerns, I would vote for their opponent if their platform made sense. The same with tax increases, if a need was put forth that made sense it would get my vote but if I didn't see the need or felt the funding was out of line, I would vote no.

I have grave concerns that the effect of HJR 5, 6, 7, and 8 will be crippling to the funding of my LOCAL public entities. I have read the legislation and see no hard and fast guarantees that local public entities will not lose revenues if this legislation passes and/or that any lost revenues will be made up by the State. What studies have been made to address these concerns? Does anyone on this committee know what their individual property tax will go to if one of these joint resolutions would go into law? Does anyone on this committee know how the funding would change for their local school district, library, ambulance district, etc. if this would take effect?

As for a possible resolution to the problem. I may be lucky, but I don't see a problem. My assessed value and taxes have risen on property that I have owned, but no more than the cost of living. I don't expect to get the same, or better, services today than 20, 30 or 40 years ago for the same taxes that I paid 20, 30 or 40 years ago.

Today voters look to local officials for a fix to problems with the local services that they oversee. If one of these proposals pass and funding is gutted for the local school district or ambulance district and that entity can no longer function at an acceptable level, do we turn to the Legislature for help?

I would also remind the Committee that many Counties have recently implemented a senior property tax freeze. It might be worthwhile to let that be in effect for a few years and evaluate what that has done to funding levels of the local taxing authorities.

Before proceeding with this legislation, I would urge the Committee to be certain of the final consequences to how the funding would change for the various public entities affected.

Thank you for your time.



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: DONNA S GOODIN		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 9/9/2025 4:40 PM

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This shifts the burden to property owners only. There were 2 bills already passed (SB190 & SB3) because the burden on homeowners is already too high. I hope you will find a more equitable solution.



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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: JASON ZAMKUS		PHONE NUMBER: 573-291-6180	
REPRESENTING: MISSOURI REALTORS OFFICE		TITLE: LOBBYIST	
ADDRESS: 1320 ELMERINE AVENUE			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65101
EMAIL: jzamkus@gmail.com	ATTENDANCE: Written		SUBMIT DATE: 9/9/2025 11:20 AM
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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: JERE HOCHMAN		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 9/9/2025 1:33 PM
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I oppose any change to Property Tax Laws at this time.

1. This is an end run, devious, and detrimental to public schools and services.

2. DON'T DO TAX REFORM IN A SILO, IN SEPTEMBER.

How will you predict the FISCAL IMPACT THAT AFFECTS EVERY CHILD, EVERY FAMILY, EVERY PUBLIC SERVICE IN MISSOURI in order to make an informed decision.

3. YOU ARE BECOMING TRUMP. Don't like the Constitution, the laws, the rules... you ignore them and blitz change.

OPPOSE CHANGES



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: LINDA LIGHTON		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 9/9/2025 1:49 PM
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The Missouri Constitution says that Congressional redistricting only occurs every 10 years after the census. This accounts for population shifts to ensure that everyone's vote counts. Missouri already did so after the most recent census — and rejected a 7-1 map like the proposal in front of you today. Redrawing lines mid-decade to split up voters' ability to elect candidates of their choice violates our constitution.

Let's be clear - this is about politicians choosing their voters, not voters choosing their representatives. And that's just anti-democratic. This proposal is nothing more than an attempt to rig the 2026 elections before a single vote is even cast - at the behest of Washington DC, and at the expense of real Missourians.

Missourians across the political spectrum oppose this mid-decade redistricting. This proposal would silence hundreds of thousands of Missourians - pitting people against one another and breaking up communities instead of creating a system that works for everyone. Missouri lawmakers: Please stand up for your constituents and reject this effort to rig the district lines and split up our local communities.

Missouri is the show-me state. Please show your constituents and all Missourians that you care about their ability to make their voices heard fairly and reject this proposal.



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: MATT DAVIS		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 9/8/2025 3:15 PM

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The Eldon School District revenue budget is currently \$28,317,463. If the personal property tax is eliminated, it would result in a decrease of \$2,179,424 in our revenue or a 7.70% decrease.



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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: MIKE TIPTON		PHONE NUMBER: 660-867-5222	
BUSINESS/ORGANIZATION NAME: NORTH HARRISON R-III		TITLE: SUPERINTENDENT	
ADDRESS: 12023 FIR ST.			
CITY: EAGLEVILLE		STATE: MO	ZIP: 64442
EMAIL: tiptonm@nhr3.net	ATTENDANCE: Written		SUBMIT DATE: 9/9/2025 4:30 PM

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These bills related to the taxation of property will ultimately have a negative impact on school funding, law enforcement, and other important local agencies.



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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: OTTO FAJEN		PHONE NUMBER: 573-634-3202	
REPRESENTING: MISSOURI NEA		TITLE: DIRECTOR OF LEGISLATIVE POLICY	
ADDRESS: 1810 EAST ELM ST.			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65101
EMAIL: otto.fajen@mnea.org	ATTENDANCE: Written		SUBMIT DATE: 9/9/2025 9:25 AM
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The joint resolution would make sweeping changes to property taxation across the state. Among the changes, the HJR would eliminate all taxation on personal property across the state. The HJR also eliminates the assessment of residential property based on actual market value. Instead, all residences across the state would be appraised based solely on square footage and age of the residence, regardless of actual market value. If implemented, the joint resolution could reduce local funding for schools and other local governments, scramble the assessments and taxation of properties across the state, and shift tax burden amongst taxpayers.

The Missouri NEA believes property values should be fairly assessed and regularly reassessed, and that assessor's offices should have adequate resources, data and professional staff and be held accountable to regular review by the state. The HJR removes the current requirement for fair and accurate assessment and reassessment. The Association opposes the joint resolution.



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: REBECCA KROLL		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 9/8/2025 11:11 PM
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My name is Rebecca Kroll, and I live in Cole County. Thank you for the opportunity to testify.

I submit this testimony in opposition to HJR 5, HJR 6, HJR 7, and HJR 8. While these measures are framed as “reform,” what they really do is unfairly shift Missouri’s tax burden in ways that punish working families and undermine our communities.

HJR 5 eliminates personal property taxes and replaces them with a tiered system for real property based only on the size and age of a home. Not its value. Not market conditions. Just square footage and age. That is not a fair or accurate measure of wealth, and it creates serious inequities.

Think about it: a modest, older home in a neighborhood where values have skyrocketed could end up in a low tier, while a larger but less valuable home in a rural area is forced into a higher tax tier. Even worse, high-value vacation homes at the Lake of the Ozarks, many of which are older and well-established, could be pushed into lower tiers, while hardworking Missourians in weathered family homes pay more. That’s not fairness—that’s distortion.

History shows us where this kind of bad tax design can lead. In 18th- and 19th-century England, there was a window tax: the more windows you had, the more you paid. Families bricked up windows to avoid higher taxes, leaving homes darker and less healthy. The tax code distorted how people lived. Do we really want to repeat that mistake here in Missouri, where the quirks of a tier system matter more than the true value of the property?

HJR 6 and HJR 7 take a similar wrong turn. HJR 6 creates homestead exemptions for certain veterans, while HJR 7 diverts 10% of gaming revenue from schools to the Veterans Commission. We all want to support veterans. But taking money from schools to cover veterans’ needs is trying to fix one wrong with another—it still leaves a wrong. Veterans deserve stable, dedicated funding that doesn’t come at the expense of children’s education.

HJR 8 demands voter approval for any new taxes and bans state spending without prior appropriation. That might sound appealing, but in practice it ties the hands of government in emergencies, leaving communities without the ability to respond quickly or adequately.

And let’s be honest: no one likes taxes. No one likes personal property taxes. But we have tied emergency services, school buildings, municipal buildings, and school funding to those revenues. Removing personal property taxes before fixing the funding formula will defund police, emergency

services, and schools. It's "ready, fire, aim" politics: disorganized and dangerous.

There has to be a better way. If lawmakers want real reform, they need to flesh out a comprehensive plan that covers the services property taxes currently provide. Failure to do so will leave emergency services and schools in a bucket free fall—effectively killing public safety and putting citizens at risk.

Respectfully submitted,
Rebecca Kroll
Cole County, Missouri



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: ARNIE C. AC "HONEST-ABE" DIENOFF-STATE PUBLIC ADVO		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 9/9/2025 11:50 PM

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This is a Great Start on finally giving Missourians Real and Personal Property -Tax Relief that is sensible. We as Missourians deserve a Tax-Break, instead of a Tax Hike! There is still a lot of work that needs to be done on writing and crafting this Legislation before Filing these Bills in The House,



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: BRENT JOHNSON		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 9/9/2025 2:13 PM
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Mr. Chairman and members of the committee:

For the record, my name is Brent Johnson, and I serve as the Greene County Assessor. I have been directly responsible for implementing Missouri's assessment laws, and my testimony today is offered in my professional capacity as a County Assessor within the State of Missouri.

HJR 5–8 propose constitutional amendments that would fundamentally restructure Missouri's assessment system. While the goal may be to reduce taxpayer burden, these measures would dismantle long-standing appraisal practices, destabilize local government revenues, and place Missouri in a position unlike any other state in the country.

Key Concerns

1. Impact on Homeowners

- Tax liability would shift away from market-based appraisals.
- Smaller, older homes could see lower taxes, while newer or larger homes would pay more, regardless of market location or sales value.
- This creates the risk that a modest 1970s home is taxed less than a newer but lower-quality house, simply due to age. That makes no sense and undermines fairness.
- Older homes could also push lower value homes into higher tax tiers, distorting equity.

2. Impact on Vehicle Owners and Businesses

- Eliminating personal property tax most benefits those with high value vehicles, machinery, or equipment.
- This shifts the burden to real property owners, especially homeowners, as local governments look to replace lost revenue.

3. Impact on Local Governments

- Cities, counties, schools, and special districts would lose substantial personal property tax revenue.
- They would have no choice but to rely more heavily on real property levies, which will strain residential taxpayers and service delivery.

4. Impact on Assessors

- Residential appraisal work would shift from valuation to categorization. Appeals would no longer be about market value but about which "tier" a home belongs in.
- This violates all professional appraisal practices. Missouri's Constitution and statutes

require assessments at true value in money, market value, except for agricultural productivity. This aligns with national standards of the International Association of Assessing Officers (IAAO) and USPAP.

- Tiering based on square footage and age is not an appraisal method. It ignores location, condition, quality, and neighborhood market influences.

Equity and Professional Standards

- Two homes of identical size and age, one worth \$100,000 and the other \$500,000, would face the same tax factor. This undermines equity by value, a bedrock principle of property taxation.
- No other state uses a statewide square-footage-and-age system. States like California, Michigan, Oregon, and Florida impose limits (caps or freezes), but all still rely on market value as the base. Even there, distortions and inequities have become a major problem for taxing districts.
- Missouri would be unique in abandoning valuation entirely for residential property. The only parallels are in some European systems, not in U.S. practice.

Additional Issues

- **Agricultural property:** HJR 5–8 do nothing to address the longstanding undervaluation of agricultural land, which continues to push a disproportionate share of taxes onto residential homeowners. The production values have not increased for many years, and some are lower now than 20 years ago, unlike residential properties.
- **Assessment funding:** Missouri's assessor's offices remain underfunded, with the Legislature repeatedly failing to support the true cost of doing business. Shifting to this new methodology would only increase costs and complexity while funding remains inadequate.
- **State assessed properties:** Utilities, railroads, airlines, and pipelines have been undervalued for years. This resolution does nothing to correct those imbalances.
- **Governance:** By handing control of the tier system to the State Tax Commission, a non-elected body, you take assessment decisions out of the hands of locally accountable officials and put them in the hands of unelected bureaucrats.

Conclusion

In Greene County, personal property accounts for 12.5% of the total property tax base. HJR 5–8 would wipe that away without a clear, stable replacement, while simultaneously abandoning market value as the foundation of residential assessment.

These proposals represent a radical shift that would:

- eliminate personal property taxes,
- introduce an untested tier system for residential property,
- distort equity and fairness,
- ignore the undervaluation of agriculture and state-assessed property, and
- impose a costly new methodology that has never been implemented anywhere in the United States.

Market based assessment is the true and time tested measure of property value. It has provided fairness and accountability since the beginning of Missouri's system. Abandoning it for an unproven system would jeopardize taxpayer trust, local revenues, and the integrity of property taxation in our state.

Thank you for the opportunity to testify.



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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: BRIAN GAUDET		PHONE NUMBER: 314-220-6863	
BUSINESS/ORGANIZATION NAME: HILLSBORO FIRE PROTECTION DISTRICT		TITLE: FIRE CHIEF	
ADDRESS: 120 5TH ST			
CITY: HILLSBORO		STATE: MO	ZIP: 63050
EMAIL:	ATTENDANCE:	SUBMIT DATE: 9/9/2025 12:00 AM	

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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: KENNY MOHR		PHONE NUMBER: 573-819-2258	
BUSINESS/ORGANIZATION NAME: MISSOURI STATE ASSESSOR's ASSN.		TITLE: ASSESSOR	
ADDRESS: 801 E. WALNUT ST			
CITY: COLUMBIA		STATE: MO	ZIP: 65201
EMAIL:	ATTENDANCE:	SUBMIT DATE: 9/9/2025 12:00 AM	
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WITNESS APPEARANCE FORM

BILL NUMBER: HJR 5		DATE: 9/9/2025	
COMMITTEE: Special Committee on Property Tax Reform			
TESTIFYING: <input type="checkbox"/> IN SUPPORT OF <input type="checkbox"/> IN OPPOSITION TO <input checked="" type="checkbox"/> FOR INFORMATIONAL PURPOSES			
WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: LUKE REED		PHONE NUMBER: 573-634-3511	
REPRESENTING: MISSOURI CHAMBER OF COMMERCE AND INDUSTRY		TITLE:	
ADDRESS: 428 E CAPITOL AVE			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65102
EMAIL:	ATTENDANCE:	SUBMIT DATE: 9/9/2025 12:00 AM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			