



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HJR 6		DATE: 9/9/2025	
COMMITTEE: Special Committee on Property Tax Reform			
TESTIFYING: ☐ IN SUPPORT OF ☒ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES			
WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: AMGROVES		PHONE NUMBER: 573-475-3714	
BUSINESS/ORGANIZATION NAME: CITY OF SKESTON		TITLE: FINANCE DIRECTOR/CITY TREASURER	
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CITY: SKESTON		STATE: MO	ZIP: 63801
EMAIL: amgroves@sikeston.org	ATTENDANCE: Written	SUBMIT DATE: 9/9/2025 11:08 AM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

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:	
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CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 9/9/2025 10:54 AM

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Same as HJR 5 testimony.



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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: JASON ZAMKUS		PHONE NUMBER: 573-291-6180	
REPRESENTING: MISSOURI REALTORS OFFICE		TITLE: LOBBYIST	
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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:	
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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	
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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
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THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

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
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

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			
BUSINESS/ORGANIZATION:			
WITNESS NAME: TROY MARNHOLTZ		PHONE NUMBER: 660-747-7823	
BUSINESS/ORGANIZATION NAME: WARRENSBURG R-VI SCHOOL DISTRICT		TITLE: ASSISTANT SUPERINTENDENT FOR SUPPORT SERVICES	
ADDRESS: 201 S HOLDEN, PO BOX 638, ASSISTANT SUPERINTENDENT FOR SUPPORT SERVICES			
CITY: WARRENSBURG		STATE: MO	ZIP: 64093
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The loss of Personal Property tax revenues would be \$4,900,000 for the Warrensburg R-VI School District. That is based upon the current Assessed Valuation for the District. The one-time adjustment is not clear if it is for only one year or would carry year over year. If it is for one year, the district would lose \$4,900,000 from local revenues and need to reduce employees to account for the loss of revenue. The one-time adjustment required in the levy to make up for the loss of Personal Property tax would be \$1.56, which pushes the district's levy over \$6.75. This would place a greater burden on lower-income homeowners who do not own a lot of items taxed under personal property as they will have to pay a greater amount on Real Property and see no/limited savings on Personal Property.



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: ARNIE C. AC "HONEST-ABE" DIENOFF-STATE PUBLIC ADVO		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
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CITY:		STATE:	ZIP:
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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:	
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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	
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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	
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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: LUKE REED		PHONE NUMBER: 573-634-3511	
REPRESENTING: MISSOURI CHAMBER OF COMMERCE AND INDUSTRY		TITLE:	
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CITY: JEFFERSON CITY		STATE: MO	ZIP: 65102
EMAIL:	ATTENDANCE:	SUBMIT DATE: 9/9/2025 12:00 AM	
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