



MISSOURI HOUSE OF REPRESENTATIVES  
**WITNESS APPEARANCE FORM**

BILL NUMBER: <b>HB 1759</b>		DATE: <b>1/13/2026</b>	
COMMITTEE: <b>Special Committee on Property Tax Reform</b>			
<b>TESTIFYING:</b> <input checked="" type="checkbox"/> IN SUPPORT OF <input type="checkbox"/> IN OPPOSITION TO <input type="checkbox"/> FOR INFORMATIONAL PURPOSES			
<b>WITNESS NAME</b>			
<b>INDIVIDUAL:</b>			
WITNESS NAME: <b>ARNIE C. AC "HONEST ABE" DIENOFF</b>		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE:	SUBMIT DATE: <b>1/13/2026 12:00 AM</b>	
<b>THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.</b>			



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<b>WITNESS NAME</b>			
<b>REGISTERED LOBBYIST:</b>			
WITNESS NAME: <b>DENNIS</b>		PHONE NUMBER: <b>636-357-8071</b>	
REPRESENTING: <b>MO TAX RELIEF NOW</b>		TITLE: <b>FOUNDER &amp; CEO</b>	
ADDRESS: <b>15979 WOODLET WAY CT.</b>			
CITY: <b>CHESTERFIELD</b>		STATE: <b>MO</b>	ZIP: <b>63017</b>
EMAIL: <b>dennis.ganahl@me.com</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/13/2026 1:49 PM</b>	

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**MO Tax Relief Now represents 10,000 Missourians who support ALL forms of tax relief. It's time government right-sized so it's affordable to taxpayers. Like Governor Kehoe said, "Missouri doesn't have a revenue issue, it has a spending issue." Everyone needs a personal vehicle to transport themselves either in rural or suburban districts, and they shouldn't have to re-buy it every year.**



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<b>WITNESS NAME</b>			
<b>BUSINESS/ORGANIZATION:</b>			
WITNESS NAME: <b>RAY MCCARTY</b>		PHONE NUMBER: <b>573-634-2246</b>	
BUSINESS/ORGANIZATION NAME: <b>ASSOCIATED INDUSTRIES OF MISSOURI</b>		TITLE: <b>PRESIDENT/CEO</b>	
ADDRESS: <b>3234 W TRUMAN BLVD</b>			
CITY: <b>JEFFERSON CITY</b>		STATE: <b>MO</b>	ZIP: <b>65109</b>
EMAIL: <b>rmccarty@aimo.com</b>	ATTENDANCE: <b>In-Person</b>	SUBMIT DATE: <b>1/13/2026 9:41 AM</b>	

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**Associated Industries of Missouri (AIM) supports reducing the assessment percentage that applies to personal property from 33.3% to 30%. AIM supports measures that reduce the tax liability of Missouri employers.**



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<b>WITNESS NAME</b>			
<b>BUSINESS/ORGANIZATION:</b>			
WITNESS NAME: <b>JULIA L BAKER</b>		PHONE NUMBER: <b>573-619-4217</b>	
BUSINESS/ORGANIZATION NAME: <b>GASCONADE COUNTY ASSESSOR</b>		TITLE: <b>GASCONADE COUNTY ASSESSOR</b>	
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CITY: <b>HERMANN</b>		STATE: <b>MO</b>	ZIP: <b>65041</b>
EMAIL: <b>Juliabaker@gasconadecountymo.org</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/9/2026 5:47 PM</b>	
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Good morning, Chairman and members of the committee.

My name is Julia Baker, and I serve as the Gasconade County Assessor. Thank you for the opportunity to testify on HB 1759, which proposes reducing the personal property assessment ratio from 33% to 30%.

Personal property taxation has been part of Missouri’s revenue system for generations. While it is often viewed separately from real property, it plays a critical role in funding essential local services such as schools, fire protection, law enforcement, roads, and emergency response. These services are delivered at the local level, but the authority to change assessment ratios rests with the state.

I want to be clear at the outset: Gasconade County officials are not opposed to tax relief for Missouri citizens. As local officials, we understand firsthand the financial pressures families and businesses face. However, it is important to recognize that HB 1759 does not eliminate the need for revenue—it changes where that revenue comes from.

Reducing the assessed value of personal property creates a tax shift. When values are lowered, taxing districts still must fund the same services. In many cases, the only tool available to them is to increase their levies to recover lost revenue. When levies increase, the burden shifts away from personal property and onto real estate, particularly homeowners, farmers, and landowners who may already be experiencing rising property values.

In other words, HB 1759 does not simply reduce taxes; it reallocates the tax burden. Some taxpayers will see relief, while others—often those least able to absorb it—will pay more through higher real property taxes or reduced services. To put this proposal into real terms, in Gasconade County, reducing the personal property assessment ratio from 33% to 30% would result in an estimated \$138,316.14 loss in property tax revenue in 2027 across our taxing districts. This loss would require levy adjustments to make up the deficit or force reductions in services. This illustrates why reimbursement is critical—without it, HB 1759 does not reduce the cost of government; it simply changes who pays for it.

There is also an important fiscal reality at the state level. Missouri’s property tax system primarily funds local government, not state general revenue. When the state reduces assessment ratios without reimbursement, the loss is absorbed locally. At the same time, lower local revenues can increase the state’s obligations under funding formulas, particularly for education, creating indirect pressure on the state budget as well.

Missouri has recognized in other contexts that when the state makes policy decisions that reduce local revenue, it is appropriate to include state reimbursement. That approach allows the legislature to provide tax relief while ensuring counties, schools, and emergency services are not forced to raise

levies or cut services to compensate.

As assessor, my responsibility is to ensure fair and equitable assessments, not to advocate for higher taxes. My concern with HB 1759, as written, is that it shifts the tax burden, reduces local revenue, and places local governments in a position where their only choices are to raise levies or reduce essential services.

I respectfully urge the committee to consider amendments to HB 1759 that include full state reimbursement for lost local revenue, ensuring that tax relief for one group of taxpayers does not come at the expense of others or the services our communities depend on.

Proposed amendment language to HB1759

**State Reimbursement for Local Revenue Loss.**

Notwithstanding any other provision of law, if a change in the percentage of true value in money at which tangible personal property is assessed under section 137.115, RSMo, as enacted by this act, results in a political subdivision receiving less property tax revenue in any tax year than it would have received absent such change, the state shall reimburse the political subdivision for the amount of the revenue loss.

The amount of reimbursement shall be equal to the difference between the property tax revenue actually collected by the political subdivision and the amount that would have been collected if the assessment percentage had remained unchanged.

Reimbursement under this section shall be made for the sole purpose of holding the political subdivision harmless and preventing increases in tax levy rates attributable to the change in assessed valuation percentage.

Payments shall be made from general revenue funds and shall be distributed in the fiscal year immediately following the tax year in which the revenue loss occurred, subject to appropriation by the General Assembly.

For purposes of this section, "political subdivision" includes counties, municipalities, school districts, fire protection districts, library districts, ambulance districts, and all other taxing jurisdictions authorized to levy a property tax.

Thank you for your time and consideration.



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<b>WITNESS NAME</b>		
<b>BUSINESS/ORGANIZATION:</b>		
WITNESS NAME: <b>KENNY MOHR</b>		PHONE NUMBER: <b>573-819-2258</b>
BUSINESS/ORGANIZATION NAME: <b>MISSOURI STATE ASSESSORS ASSOCIATION</b>		TITLE: <b>ASSESSOR</b>
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<b>WITNESS NAME</b>		
<b>REGISTERED LOBBYIST:</b>		
WITNESS NAME: <b>LISA PANNETT</b>		PHONE NUMBER:
REPRESENTING: <b>ARMORVINE</b>		TITLE:
ADDRESS:		
CITY: <b>JEFFERSON CITY</b>		STATE: <b>MO</b>
		ZIP: <b>65101</b>
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<b>REGISTERED LOBBYIST:</b>			
WITNESS NAME: <b>STEVE HOBBS</b>		PHONE NUMBER: <b>573-473-4601</b>	
REPRESENTING: <b>MISSOURI ASSOCIATION OF COUNTIES</b>		TITLE: <b>EXECUTIVE DIRECTOR</b>	
ADDRESS: <b>1848 EAST ELM STEET</b>			
CITY: <b>JEFFERSON CITY</b>		STATE: <b>MO</b>	ZIP: <b>65101</b>
EMAIL: <b>shobbs@mocounties.com</b>	ATTENDANCE: <b>In-Person</b>	SUBMIT DATE: <b>1/13/2026 11:58 AM</b>	
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