



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2178		DATE: 1/13/2026	
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: ARNIE C. DIENOFF-STATE PUBLIC ADVOCATE		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: In-Person	SUBMIT DATE: 1/13/2026 11:35 PM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

I am in Support of this Bill and its intension to hold the line on Valuation and Taxation of Property. This Bill hold Accountability , Responsibility and the Buck-Stops with 1. The County Assessor 2. Mandates Duties of the Assessor's Office 3. County Board of Equalization 4. State Tax Commission. Relief NEEDS to be brought for All Missourians.



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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: CHRIS MATTIX		PHONE NUMBER: 816-502-4739	
REPRESENTING: BB63, LLC; GRANDVIEW ROAD III, LLC		TITLE: ATTORNEY	
ADDRESS: 801 W 47TH ST			
CITY: KANSAS CITY		STATE: MO	ZIP: 64112
EMAIL: cmattix@rousepc.com	ATTENDANCE: In-Person	SUBMIT DATE: 1/10/2026 4:02 PM	

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Common sense reform to provide predictability and fairness to the tax appeal process for business taxpayers using mechanisms that already exist elsewhere under Missouri law.



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

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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." The appeal process isn't transparent, or fair. It should be completely overhauled.



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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: PATRICIA JENSEN		PHONE NUMBER: 816-509-8635	
REPRESENTING: BB63, LLC; GRANDVIEW ROAD III, LLC		TITLE:	
ADDRESS: 801 W. 47TH STREET SUITE 500			
CITY: KANSAS CITY		STATE: MO	ZIP: 64112
EMAIL: pjensen@rousepc.com	ATTENDANCE: In-Person	SUBMIT DATE: 1/11/2026 7:19 PM	

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For the reasons stated in the summary of the legislation, this bill is very much needed to correct the harm that is currently occurring to taxpayers. My clients and I request passage of the bill.



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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: RAY MCCARTY		PHONE NUMBER: 573-634-2246	
BUSINESS/ORGANIZATION NAME: ASSOCIATED INDUSTRIES OF MISSOURI		TITLE: PRESIDENT/CEO	
ADDRESS: 3234 W TRUMAN BLVD			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65109
EMAIL: rmccarty@aimo.com	ATTENDANCE: In-Person	SUBMIT DATE: 1/13/2026 9:41 AM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

Associated Industries of Missouri (AIM) supports the multiple changes in this bill that makes the appeal process fairer when assessors and taxpayers disagree on property value. AIM supports measures that increase the fairness of the property tax assessment system.



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CITY: JEFFERSON CITY		STATE: MO
		ZIP: 65109
EMAIL: rmccarty@aimo.com	ATTENDANCE: Written	SUBMIT DATE: 1/13/2026 3:53 PM

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Associated Industries of Missouri (AIM) supports the multiple changes in this bill that make the appeals process fairer when assessors and taxpayers disagree on the amount of their property taxes. AIM supports measures that increase the fairness of the property tax assessment system.



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: VINCENT H. RIGBY, JR		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE:	SUBMIT DATE: 1/13/2026 12:00 AM	
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WITNESS NAME		
BUSINESS/ORGANIZATION:		
WITNESS NAME: KENNETH MOHR		PHONE NUMBER: 573-819-2258
BUSINESS/ORGANIZATION NAME: MISSOURI STATE ASSESSOR'S ASSOCIATION		TITLE: LEGISLATIVE CHAIRPERSON
ADDRESS: 801 E. WALNUT ST.		
CITY: COLUMBIA	STATE: MO	ZIP: 65201
EMAIL: kmohr@boonemo.gov	ATTENDANCE: Written	SUBMIT DATE: 1/13/2026 3:38 PM

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- Including subclass (3) commercial properties under the same physical inspection requires as subclass (1) residential properties just places more restrictions on Assessor's to perform their job.
- Assessor offices are already lacking the staff required to complete their duties, this is a result of funding constraints. If Assessor's per parcel reimbursement was fully funded it would allow Assessor's to hire more staff.
- Capping increases in assessments only makes the Hancock Amendment less effective. As an example, this year Boone County's residential total assessed value increased 14.6% after new construction and the other subclasses where factored in the overall county increase was 8.6%.
- Under 138.060 new section 3 I would warn that caution must be taken. Every appraisal report has a purpose some for-mortgage lending, legal reasons (divorces), estate settlement and taxation each of which can have a different value. I can provide several examples where appraisal reports were submitted that intentionally undervalued the property in question.
- Having assessor's pay the complaints cost of an appeal should be a two-way street. Boone County has had cases where a tax consultant has appealed to the State Tax Commission gone through discovery. By the time the appeal was ready for the hearing Boone County had spent over \$10,000 on an appraisal, expert witness and legal fees. The day before the hearing the tax consultant dropped the appeal. Leaving the taxpayers of Boone County to pay the bill.



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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: STEVE HOBBS		PHONE NUMBER: 573-473-4601	
REPRESENTING: MISSOURI ASSOCIATION OF COUNTIES		TITLE: EXECUTIVE DIRECTOR	
ADDRESS: 1848 EAST ELM STEET			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65101
EMAIL: shobbs@mocounties.com	ATTENDANCE: In-Person	SUBMIT DATE: 1/13/2026 11:58 AM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			