



MISSOURI HOUSE OF REPRESENTATIVES  
**WITNESS APPEARANCE FORM**

BILL NUMBER: <b>HB 2329</b>		DATE: <b>2/9/2026</b>	
COMMITTEE: <b>Ways and Means</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 "HONEST-ABE" DIENOFF-STATE PUBLIC ADVOCATE</b>		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: <b>In-Person</b>		SUBMIT DATE: <b>2/9/2026 11:58 PM</b>

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

**I am in Support of this Bill and Decreasing the Liability threshold of Personal Property Taxes.**



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<b>WITNESS NAME</b>		
<b>BUSINESS/ORGANIZATION:</b>		
WITNESS NAME: <b>BYRON KEELIN</b>		PHONE NUMBER: <b>314-402-0655</b>
BUSINESS/ORGANIZATION NAME: <b>FREEDOM PRINCIPLE MO</b>		TITLE: <b>PRESIDENT</b>
ADDRESS: <b>PO BOX 2</b>		
CITY: <b>BALLWIN</b>	STATE: <b>MO</b>	ZIP: <b>63011</b>
EMAIL: <b>freedomprinciplemo@protonmail.com</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>2/9/2026 6:11 AM</b>

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

The Freedom Principle strongly supports this bill. This bill introduces important safeguards for property owners by requiring physical inspections and providing clear notification and rights to owners before significant reassessments of residential property values. These provisions will help ensure that property assessments are accurate, justified, and transparent, preventing arbitrary or unsupported valuation increases that could financially strain homeowners.

However, we respectfully urge the committee to consider an amendment to strengthen these protections further by lowering the threshold that triggers the physical inspection requirement from 15% to 7%. In many cases, a 7% increase in assessed value already represents a significant change for property owners, especially when it is not tied to any substantial property improvements or market shifts. Lowering the threshold to 7% will ensure greater accountability in the assessment process, reduce the risk of homeowners receiving unexpected and unwarranted assessment hikes, and bring the statute in line with taxpayers' expectations and experiences. It also limits the likelihood that errors or automated valuation models result in unjustified increases, as more changes would be reviewed through actual inspections.

In summary, I support the goals and the core provisions of HB 2329, but recommend amending the percentage that prompts a physical inspection from 15% to 7%. This change would further enhance transparency, fairness, and the protection of homeowners' interests. Thank you for considering this recommendation as you move forward with this important piece of legislation.



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<b>WITNESS NAME</b>			
<b>REGISTERED LOBBYIST:</b>			
WITNESS NAME: <b>CAMELLIA PETERSON</b>		PHONE NUMBER: <b>417-726-9475</b>	
REPRESENTING: <b>AMERICANS FOR PROSPERITY</b>		TITLE: <b>LEGISLATIVE DIRECTOR</b>	
ADDRESS: <b>PO BOX 94</b>			
CITY: <b>JEFFERSON CITY</b>		STATE: <b>MO</b>	ZIP: <b>65102</b>
EMAIL: <b>cpeterson@afphq.org</b>	ATTENDANCE: <b>In-Person</b>	SUBMIT DATE: <b>2/9/2026 6:31 PM</b>	

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**There are only 24 states that still have personal property tax. Personal property tax is the number one tax that Missourians say they would like to eliminate and is an unreasonable burden on working Missourians. Because this is not being addressed at the local level, it is appropriate for the state to intervene. HB2329 takes a gradual and reasonable approach in a reduction over a period of time (while not going to zero) that allows municipal governments a period of time to adjust their budgets.**



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<b>WITNESS NAME</b>			
<b>INDIVIDUAL:</b>			
WITNESS NAME: <b>TIMOTHY FABER</b>		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>		SUBMIT DATE: <b>1/23/2026 3:27 PM</b>
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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>ABIGAIL HERNDON</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>2/5/2026 6:41 PM</b>
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**Until the budget is balanced, this is to steep of a tax cut. This is revenue for the state and nothing has been done to help increase the states revenue. Will this cause an increase on sales tax or another burden the people of Missouri will have to pay for? 33 to 18 is drastic.**



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<b>WITNESS NAME</b>		
<b>BUSINESS/ORGANIZATION:</b>		
WITNESS NAME: <b>DANIEL FRANKS</b>		PHONE NUMBER: <b>417-256-8284</b>
BUSINESS/ORGANIZATION NAME: <b>HOWELL COUNTY ASSESSOR</b>		TITLE: <b>HOWELL COUNTY ASSESSOR</b>
ADDRESS: <b>35 COURT SQUARE, SUITE 202</b>		
CITY: <b>WEST PLAINS</b>		STATE: <b>MO</b>
		ZIP: <b>65775</b>
EMAIL: <b>dfranks@howellcountymo.gov</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>2/6/2026 2:15 PM</b>

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**Reducing the assessment rate by 15.33% is another attempt to reduce property taxes that only shifts more of the burden to real property and solves nothing. It will not reduce the overall tax amounts citizens pay! Until legislators truly realize the problem of over taxation lies in the levy setting process and not in the assessment process, tax relief will not happen!**

**The 33.33% assessment does not apply to all personal property, will agricultural property still be assessed at 12% and new equipment and pollution control equipment and equipment in qualifying Enhanced Enterprise Zones still be assessed at 25% or will those change?**



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<b>WITNESS NAME</b>			
<b>BUSINESS/ORGANIZATION:</b>			
WITNESS NAME: <b>JULIA BAKER</b>		PHONE NUMBER: <b>573-619-4217</b>	
BUSINESS/ORGANIZATION NAME: <b>GASCONADE COUNTY ASSESSOR</b>		TITLE: <b>GASCONADE COUNTY ASSESSOR</b>	
ADDRESS: <b>119 E 1ST STREET ROOM 23</b>			
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>2/6/2026 8:49 AM</b>	

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

Greetings morning, Chair and Committee Members.

I am Julia L. Baker, Gasconade County Assessor, here to speak on HB2329, which proposes a reduction in personal property assessment. I want to share the concrete impact this would have on local government revenue and fairness in taxation.

Currently, our Class 3 county collects approximately \$3.99 million from personal property at the existing assessment ratio of 33<sup>2</sup>/<sub>3</sub>%. Under HB2329, if the assessment ratio drops to 28<sup>2</sup>/<sub>9</sub>%, we would lose over \$613,000. If reduced further to 23<sup>1</sup>/<sub>9</sub>%, the loss climbs to \$1.23 million, and at 18%, the county would lose nearly \$1.84 million.

To maintain essential services — roads, public safety, and infrastructure — the county would be forced to raise levies to make up the difference. This shift is disproportionate and unfair, placing a heavier burden on homeowners.

Beyond revenue loss, this bill undermines equity in taxation and threatens the stability of county budgets. It creates a precedent for unequal treatment of property classes and jeopardizes critical services that our citizens rely on.

For these reasons, I urge you to carefully consider the financial and equity consequences of HB2329 before moving forward. The role of local government and local control is critical in serving our communities. The current system provides stability and fairness; it is not in need of sweeping changes. The narrative around tax cuts must shift — every reduction in taxation directly translates into a reduction in services that citizens rely on every day, from roads and public safety to schools and infrastructure. Protecting the integrity of local revenue is protecting the communities we serve.

Assessment Ratio	Estimated Revenue	Revenue Loss from 33 <sup>2</sup> / <sub>3</sub> %	
33 <sup>2</sup> / <sub>3</sub> % (current)	\$3,999,393.48	—	Baseline revenue
28 <sup>2</sup> / <sub>9</sub> %	(est revenue =\$3,386,122.77)	=\$613,270.71	Loss in revenue; will shift tax burden to real estate
23 <sup>1</sup> / <sub>9</sub> %	(est revenue=\$2,772,701.97)	=\$1,226,691.51	Significant revenue loss; inequitable tax shift to homeowners
18%	(est revenue=\$2,159,672.48)	=\$1,839,721.00	Drastic revenue loss; levies must rise, disproportionately increasing real estate taxes.



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WITNESS NAME: <b>JULIA BAKER</b>		PHONE NUMBER: <b>573-619-4217</b>	
BUSINESS/ORGANIZATION NAME: <b>GASCONADE COUNTY ASSESSOR</b>		TITLE: <b>GASCONADE COUNTY ASSESSOR</b>	
ADDRESS: <b>119 E 1ST STREET ROOM 23</b>			
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>1/23/2026 11:49 AM</b>	

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I am Julia L. Baker, Gasconade County Assessor, here to speak on HB2329, which proposes a reduction in personal property assessment. I want to share the concrete impact this would have on local government revenue and fairness in taxation.

Currently, our Class 3 county collects approximately \$3.99 million from personal property at the existing assessment ratio of 33?1/3%. Under HB2329, if the assessment ratio drops to 28?2/9%, we would lose over \$613,000. If reduced further to 23?1/9%, the loss climbs to \$1.23 million, and at 18%, the county would lose nearly \$1.84 million.

To maintain essential services — roads, public safety, and infrastructure — the county would be forced to raise levies to make up the difference. This shift is disproportionate and unfair, placing a heavier burden on homeowners.

Beyond revenue loss, this bill undermines equity in taxation and threatens the stability of county budgets. It creates a precedent for unequal treatment of property classes and jeopardizes critical services that our citizens rely on.

For these reasons, I urge you to carefully consider the financial and equity consequences of HB2329 before moving forward. The role of local government and local control is critical in serving our communities. The current system provides stability and fairness; it is not in need of sweeping changes. The narrative around tax cuts must shift — every reduction in taxation directly translates into a reduction in services that citizens rely on every day, from roads and public safety to schools and infrastructure. Protecting the integrity of local revenue is protecting the communities we serve.

—  
 Baseline revenue \$3,999,393.48

if reduced to 28?2/9%= estimated revenue\$3,386,122.77 which is a loss of \$613,270.71

If assessment ratio is reduced to 23?1/9% estimated total revenue = \$2,772,701.97 with a total loss of revenue =\$1,226,691.51

Significant revenue loss; inequitable tax shift to homeowners

With a reduction of personal property assessment ration to18% I estimate total revenue of \$2,159,672.48. This is a total loss of\$1,839,721.00

Drastic revenue loss; levies must rise, disproportionately increasing real estate taxes

**If you have any questions or wish to discuss further, please reach out!**



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<b>WITNESS NAME</b>		
<b>BUSINESS/ORGANIZATION:</b>		
WITNESS NAME: <b>KENNETH MOHR</b>		PHONE NUMBER: <b>573-886-4266</b>
BUSINESS/ORGANIZATION NAME: <b>MISSOURI STATE ASSESSOR'S ASSOCIATION</b>		TITLE: <b>BOONE COUNTY ASSESSOR</b>
ADDRESS: <b>801 E. WALNUT ST.</b>		
CITY: <b>COLUMBIA</b>	STATE: <b>MO</b>	ZIP: <b>65201</b>
EMAIL: <b>kmohr@boonemo.gov</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/23/2026 1:42 PM</b>

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This bill would be devastating to all taxing districts. The total assessed valuation of personal property in Boone County for 2025 was \$840,024,937. If the bill were to become law the assessed valuation of personal property in Boone County would be \$453,613,466 using 18% assessment ratio. The reduction would lower tax revenue generated by personal property by \$23,000,000.

This bill does not provide any kind of mechanism to replace this lost revenue. Which could result in a shift in tax revenue from personal property to real property. One of the main things I have heard at the Capital this legislative session is taxing people out of their homes this bill would do exactly that.

Smaller rural counties would suffer the most because they lack the sales tax revenue unlike larger counties. School, Fire, Ambulance, Library and Hospital districts could possibly be force to shutdown with the lost revenue which would be public safety issue.



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<b>WITNESS NAME</b>			
<b>BUSINESS/ORGANIZATION:</b>			
WITNESS NAME: <b>LINDA WAGNER</b>		PHONE NUMBER: <b>573-883-2333</b>	
BUSINESS/ORGANIZATION NAME: <b>SG COUNTY ASSESSOR</b>		TITLE: <b>STE GENEVIEVE COUNTY ASSESSOR</b>	
ADDRESS: <b>55 SOUTH 3RD ST</b>			
CITY: <b>STE GENEVIEVE</b>		STATE: <b>MO</b>	ZIP: <b>63670</b>
EMAIL: <b>lwagner@stegencounty.org</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>2/6/2026 8:42 AM</b>	
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As the Ste Genevieve Co Assessor, I respectfully submit in writing my opposition to HB 2329.

Based on the 2025 certified Personal Property assessed values for the County, this proposed legislation would have a negative impact as follows. My calculations are based only on the assets with a multiplier of 33.3% and the average county tax rate. I did not consider growth for the 2026 tax year.

First year loss (2027) \$1,744,190

Second year loss (2028) \$2,568,680

Third year loss & thereafter (2029+) \$3,883,4200

I anticipate this projected loss in revenue could shift to real estate property owners.

I urge you to vote NO on this bill.



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<b>WITNESS NAME</b>			
<b>REGISTERED LOBBYIST:</b>			
WITNESS NAME: <b>OTTO FAJEN</b>		PHONE NUMBER: <b>573-634-3202</b>	
REPRESENTING: <b>MISSOURI NEA</b>		TITLE: <b>DIRECTOR OF LEGISLATIVE POLICY</b>	
ADDRESS: <b>1810 EAST ELM ST.</b>			
CITY: <b>JEFFERSON CITY</b>		STATE: <b>MO</b>	ZIP: <b>65101</b>
EMAIL: <b>otto.fajen@mnea.org</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>2/9/2026 3:24 PM</b>	
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The bill would reduce the personal property tax assessment ratio from 33 1/3% to 18 percent over three years. The bill's fiscal note indicates that local governments, including schools, are likely to see significant reductions in local revenues over the next three years as the bill is implemented. The estimated loss could reach \$848 million within three years. The Association is concerned that this reduction in local funds will make it harder for schools to maintain the educators and programs their students need and opposes the bill.



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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>PATRICIA DANIEL</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>2/8/2026 7:45 PM</b>

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**I am opposed to HB 2329 since it will reduce tax that supports local entities such as schools, libraries, health departments, etc., which provide needed public services.**



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<b>WITNESS NAME</b>		
<b>REGISTERED LOBBYIST:</b>		
WITNESS NAME: <b>RICHARD SHEET</b>		PHONE NUMBER: <b>573-635-9134</b>
REPRESENTING: <b>MISSOURI MUNICIPAL LEAGUE</b>		TITLE: <b>ADVOCACY ADVISER</b>
ADDRESS: <b>1727 SOUTHRIDGE DRIVE</b>		
CITY: <b>JEFFERSON CITY</b>		STATE: <b>MO</b>
		ZIP: <b>65109</b>
EMAIL: <b>rsheets@mocities.com</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>2/9/2026 3:27 PM</b>

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Reducing the personal property rate to 18% would negatively impact the funding of essential local services. In addition, lowering the rate for personal property would shift the tax burden onto residential, commercial and agriculture.



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<b>WITNESS NAME</b>			
<b>INDIVIDUAL:</b>			
WITNESS NAME: <b>SARAH BERRY</b>		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>2/5/2026 4:13 PM</b>	
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Tax relief is not unconstitutional — but tax shifting is. Any reduction in personal property taxation must be paired with constitutionally sound replacement funding, uniform application safeguards, and explicit protection for rural and school-dependent political subdivisions. Absent those protections, this bill risks trading short-term political appeal for long-term constitutional exposure.

**Constitutional & Legal Footnotes — HB 2329**

**1. Missouri Constitution — Article X, Section 1 (Uniformity in Taxation)**  
 Mo. Const. art. X, § 1.

Requires that taxation be uniform upon the same class of subjects within the territorial limits of the authority levying the tax. A phased reduction in personal property assessment ratios that disproportionately benefits certain asset-holders (e.g., higher-value personal property owners) while shifting revenue burdens to real property risks violating uniformity principles if not paired with equalized rate adjustments or replacement revenue mechanisms.

**2. Missouri Constitution — Article X, Section 3 (Property Tax Classifications & Limits)**  
 Mo. Const. art. X, § 3.

Authorizes property tax classifications and assessment percentages but does not relieve the General Assembly of its obligation to maintain fiscal balance across subclasses. Statutory reductions in assessment ratios without corresponding safeguards may undermine constitutionally contemplated parity between subclasses of property.

**3. Missouri Constitution — Hancock Amendment (Article X, Sections 16–24)**  
 Mo. Const. art. X, §§ 16–24.

Prohibits the state from shifting the tax burden to political subdivisions without voter approval. Reducing personal property tax assessments without providing guaranteed replacement funding may constitute an indirect shift of fiscal responsibility to counties, cities, school districts, fire districts, and rural services, triggering Hancock concerns. See *Brooks v. State*, 128 S.W.3d 844 (Mo. banc 2004).

**4. Missouri Constitution — Article IX, Section 3(a) (Education Funding Duty)**  
 Mo. Const. art. IX, § 3(a).

Requires the state to maintain a free public education system. Because personal property taxes remain a core revenue source for school districts—particularly rural districts—statutory reductions without durable backfill mechanisms risk impairing the state’s constitutional obligation.

**5. Equal Protection — Fourteenth Amendment (U.S. Constitution)**  
 U.S. Const. amend. XIV, § 1.

Tax policy must bear a rational relationship to a legitimate governmental purpose. Assessment reductions that primarily benefit owners of depreciable personal property while increasing reliance on real property taxation may invite equal-protection scrutiny if impacts are arbitrary or regionally

disparate. See *Allegheny Pittsburgh Coal Co. v. County Comm'n*, 488 U.S. 336 (1989).

**6. Due Process — Missouri Constitution Article I, Section 10**

Mo. Const. art. I, § 10.

Taxpayers and political subdivisions are entitled to predictable and non-arbitrary tax systems. Rapid, multi-year assessment reductions without transparent fiscal modeling or voter input may raise procedural due-process concerns, particularly where local governments lack meaningful ability to adjust mill levies.

**7. Unfunded Mandate Doctrine (State Constitutional Application)**

While Missouri does not label “unfunded mandates” explicitly, courts have recognized that statutory schemes which require local governments to absorb lost revenue without authority to replace it implicate constitutional limits. See *School Dist. of Kansas City v. State*, 317 S.W.3d 599 (Mo. banc 2010).

**8. Special Law Concerns — Missouri Constitution Article III, Section 40**

Mo. Const. art. III, § 40.

Legislation with disproportionate practical effect on certain counties, charter counties, or rural jurisdictions may be scrutinized as an impermissible special law if uniform operation is illusory despite facial statewide application.

The Hancock Amendment exists to prevent exactly this scenario: the State altering tax policy in a way that shifts financial strain onto local governments without voter consent or replacement funding. Reducing personal property assessments without a guaranteed, constitutionally sufficient backfill forces political subdivisions to choose between service cuts and increased local taxation.

That is not tax reform — it is cost shifting, and it is precisely what Article X was designed to prohibit.

The Hancock Amendment exists to prevent exactly this scenario: the State altering tax policy in a way that shifts financial strain onto local governments without voter consent or replacement funding. Reducing personal property assessments without a guaranteed, constitutionally sufficient backfill forces political subdivisions to choose between service cuts and increased local taxation. That is not tax reform — it is cost shifting, and it is precisely what Article X was designed to prohibit.

**Voting NO is the responsible choice AND the LOGICAL one**



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COMMITTEE: <b>Ways and Means</b>		
<b>TESTIFYING:</b> <input type="checkbox"/> IN SUPPORT OF <input checked="" type="checkbox"/> IN OPPOSITION TO <input type="checkbox"/> FOR INFORMATIONAL PURPOSES		
<b>WITNESS NAME</b>		
<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>1648 EAST ELM STREET</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>1/23/2026 3:28 PM</b>

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

**Reducing Personal Property Taxes with no replacement will just shift the burden to real property, effecting homeowners, farmers and ranchers and small businesses'.**