



MISSOURI HOUSE OF REPRESENTATIVES  
**WITNESS APPEARANCE FORM**

BILL NUMBER: <b>HB 2415</b>		DATE: <b>2/3/2026</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>2/3/2026 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>BUSINESS/ORGANIZATION:</b>		
WITNESS NAME: <b>BYRON KEELIN</b>		PHONE NUMBER: <b>314-402-0655</b>
BUSINESS/ORGANIZATION NAME: <b>FREEDOM PRINCIPLE</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>2/3/2026 10:07 AM</b>

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

On behalf of the Freedom Principle, we support House Bill 2415. This bill takes important steps to modernize and clarify our state's property classification and assessment processes, ensuring greater fairness and accuracy in our property tax system.

By redefining and making more precise the categories of residential, agricultural, and commercial properties, HB 2415 will help property owners, assessors, and taxing authorities alike better understand how property values are determined.

The bill's standardized approach—particularly its use of replacement cost for structures and a fair, productivity-based assessment for agricultural land—will lead to more consistent and equitable tax outcomes for all Missourians. Moreover, by harmonizing confusing or outdated terminology across statutes, HB 2415 reduces bureaucratic red tape and the risk of legal disputes, saving time and resources for both government agencies and taxpayers. Importantly, the bill also ensures that local taxing districts are protected from sudden revenue losses caused by property reclassification, helping maintain the essential public services our communities rely on.

Altogether, HB 2415 represents a thoughtful and much-needed update to Missouri law, one that will increase transparency, promote equity, and make our property tax system work better for everyone.



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<b>WITNESS NAME</b>			
<b>BUSINESS/ORGANIZATION:</b>			
WITNESS NAME: <b>MELISSA THOMAS</b>		PHONE NUMBER: <b>816-824-6014</b>	
BUSINESS/ORGANIZATION NAME: <b>FREEDOM PRINCIPLE</b>		TITLE:	
ADDRESS: <b>1400 SW FAIRFAX ROAD</b>			
CITY: <b>LEES SUMMIT</b>		STATE: <b>MO</b>	ZIP: <b>64083</b>
EMAIL: <b>melissaforliberty@pm.me</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>2/2/2026 8:30 PM</b>	
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**I support this bill and thank Rep Van Schoiack for being courageous to address the egregious unconstitutional taxing of our property!!**



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<b>INDIVIDUAL:</b>			
WITNESS NAME: <b>DIONTE NEAL</b>		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>2/3/2026 12:31 AM</b>	

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**Written Testimony in Opposition to HJR 111 and HJR 148  
 House Special Committee on Property Tax Reform**

**My name is Tay Neal, and I am an educator with Kansas City Public Schools. I am submitting written testimony in strong opposition to HJR 111 and HJR 148.**

**I teach in KCPS because I believe in public education as a stabilizing force for kids, families, and neighborhoods. My students come to school carrying far more than backpacks. Many are navigating poverty, instability, trauma, and unmet basic needs. School is not just where they learn reading and writing. It is where they find consistency, safety, meals, trusted adults, and hope.**

**These bills would take away KCPS's ability to set its own levy rate, a right tied directly to our desegregation case and the specific historical harm this district has endured. That context matters. KCPS does not operate on equal footing with surrounding districts, and pretending otherwise does real damage.**

**In my classroom, resources are already tight. I work with students who need smaller class sizes, additional academic support, counseling access, and stable staff relationships. When funding is restricted, those supports disappear first. That means fewer adults in the building, fewer intervention options, and more pressure placed on classroom teachers to fill every gap.**

**Capping personal property values at 2026 levels means wages will stagnate while the cost of living continues to rise. It means asking educators to keep sacrificing financially while being told to do more, cover more roles, and manage more crises. That reality pushes good educators out of the profession and destabilizes schools that already struggle with retention.**

**The threat of defaulting on bonds is not theoretical. Building closures and consolidations would uproot students from their communities and force them into unfamiliar environments. Schools are anchors in Kansas City neighborhoods. When schools close, communities lose far more than buildings.**

**Kansas City voters made their voices clear by passing the bond. The community chose to invest in public schools and in the future of our children. These bills override that decision and shift power away from the people who live and work here to politicians in Jefferson City who do not see the day to day realities of KCPS classrooms.**

**Despite the challenges, there is meaningful work happening in KCPS. Educators are committed to their students and deeply invested in their success. These bills would undermine that progress and make an already difficult job harder.**

**Kansas City should decide how Kansas City funds its public schools. I strongly urge the committee to oppose HJR 111 and HJR 148.**



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<b>WITNESS NAME</b>			
<b>INDIVIDUAL:</b>			
WITNESS NAME: <b>KIMBERLY WILLIAMS</b>		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>2/2/2026 9:25 PM</b>	
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**I urge you to consider the real-world impact of property tax reform on inner-city classrooms and the students who have no other choice but to depend on public schools every day.**



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<b>WITNESS NAME</b>		
<b>REGISTERED LOBBYIST:</b>		
WITNESS NAME: <b>RON BERRY</b>		PHONE NUMBER: <b>660-537-2239</b>
REPRESENTING: <b>PROPERTY ASSESSMENT REVIEW</b>		TITLE:
ADDRESS: <b>PO BOX 722</b>		
CITY: <b>JEFFERSON CITY</b>	STATE: <b>MO</b>	ZIP: <b>65102</b>
EMAIL: <b>ron@strategiclobby.com</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>2/3/2026 2:13 PM</b>
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**HB2415 will lead to artificially higher assessments for many taxpayers.**

Very frequently, the cost approach to value yields a higher value than comparable sales or the income approach. Rapidly rising construction costs have further driven this approach to value as yielding the highest of the three approaches.

A review of the 2025 assessments in St. Louis County shows that on average the assessments would have been 11% higher if the cost approach was utilized.

Simply costing more to build, does not make the real property inherently worth more. There is an old adage in appraisal that “cost does not equal value”. Consider the different tastes of the builder, or the utility to other users. While I may want to build my house with expensive purple and pink marble throughout, that has very little appeal to the market in general.

Requiring a cost approach would disproportionately impact taxpayers in newer construction homes. While the age of the home has an impact on value, that impact is often negligible if the property is well maintained. Under a cost approach, new homes will be valued significantly higher than older homes. This is not what the market tells us. Missouri already faces a shortage in housing. If we make newer homes unfairly and artificially taxed at a significantly higher amount, this will exacerbate an already tenuous market.

This law would apply cost approach to commercial property as well. Commercial property buyers almost never utilize a cost approach to value. Again, what it cost someone to build a property means nothing to the next user/buyer. The next user/buyer is interested in what he can return on his investment. That means the income approach and comparable sales approach are much more appropriate, and often yield a lower valuation than cost approach.

Forcing a cost approach to value will lead to an artificial, one-sided and arbitrary valuation. It will lead to some taxpayers unfairly winning and some taxpayers unfairly losing. Very few taxpayers will actually be assessed on the true value of their property.



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<b>WITNESS NAME</b>			
<b>INDIVIDUAL:</b>			
WITNESS NAME: <b>STEPHEN HIMES</b>		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>2/3/2026 11:22 AM</b>	

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I am a charter school parent, and deeply involved in charter school and school-choice governance. This bill would not only gut the finances of KCPS, but would devastate Kehoe's school-choice agenda. Nine charter schools, partnered with KCPS, won with an 85% approval for bonds to rebuild our schools --including money for charter schools that have little access to capital. By limiting Kansas City's ability to control its own levy, the main impact would be on the schools of choice with the KCEPS. At this point in our history, this has absolutely nothing to do with a desegregation or some sort of "woke" agenda. As someone who was a chief of staff for a ranking state legislator, I will tell you: This bill will punish those of us who have fought for our charter schools, and who see KCPS as our partner in school reform and school choice because our community voted for a bond. I also worked for a private school in Kansas City for 12 years, in no universe will private education replace what this bill will do to public schools of choice. Your bill will devastate the Missouri Public Charter School Commission's portfolios of schools.



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<b>BUSINESS/ORGANIZATION:</b>			
WITNESS NAME: <b>TAD BERRY</b>		PHONE NUMBER: <b>314-361-4600</b>	
BUSINESS/ORGANIZATION NAME: <b>PROPERTY ASSESSMENT REVIEW</b>		TITLE: <b>DIRECTOR</b>	
ADDRESS: <b>230 S BEMISTON AVE., STE 800</b>			
CITY: <b>ST. LOUIS</b>		STATE: <b>MO</b>	ZIP: <b>63105</b>
EMAIL: <b>tad@partaxteam.com</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>2/3/2026 1:06 PM</b>	
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**HB2415 will lead to artificially higher assessments for many taxpayers.**

While on its surface, the idea of requiring a cost approach to value for assessments seems simple and fair, it is quite the opposite:

1. Very frequently, the cost approach to value yields a higher value than comparable sales or the income approach. Rapidly rising construction costs have further driven this approach to value as yielding the highest of the three approaches.

A review of the 2025 assessments in St. Louis County shows that on average the assessments would have been 11% higher if the cost approach was utilized.

2. Simply costing more to build, does not make the real property inherently worth more. There is an old adage in appraisal that “cost does not equal value”. Consider the different tastes of the builder, or the utility to other users. While I may want to build my house with expensive purple and pink marble throughout, that has very little appeal to the market in general.

3. Requiring a cost approach would disproportionately impact taxpayers in newer construction homes. While the age of the home has an impact on value, that impact is often negligible if the property is well maintained. Under a cost approach, new homes will be valued significantly higher than older homes. This is not what the market tells us. Missouri already faces a shortage in housing. If we make newer homes unfairly and artificially taxed at a significantly higher amount, this will exacerbate an already tenuous market.

4. This law would apply cost approach to commercial property as well. Commercial property buyers almost never utilize a cost approach to value. Again, what it cost someone to build a property means nothing to the next user/buyer. The next user/buyer is interested in what he can return on his investment. That means the income approach and comparable sales approach are much more appropriate, and often yield a lower valuation than cost approach.

Forcing a cost approach to value will lead to an artificial, one-sided and arbitrary valuation. It will lead to some taxpayers unfairly winning and some taxpayers unfairly losing. Very few taxpayers will actually be assessed on the true value of their property.



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<b>WITNESS NAME</b>			
<b>INDIVIDUAL:</b>			
WITNESS NAME: <b>GEORGE MONK</b>		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
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<b>WITNESS NAME</b>			
<b>INDIVIDUAL:</b>			
WITNESS NAME: <b>JON STAMBAUGH</b>		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
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<b>BUSINESS/ORGANIZATION:</b>			
WITNESS NAME: <b>KENNY MOHR</b>		PHONE NUMBER: <b>573-819-2258</b>	
BUSINESS/ORGANIZATION NAME: <b>MISSOURI STATE ASSESSOR's ASSOCIATION</b>		TITLE: <b>ASSESSOR</b>	
ADDRESS: <b>801 E. WALNUT ST.</b>			
CITY: <b>COLUMBIA</b>		STATE: <b>MO</b>	ZIP: <b>65201</b>
EMAIL:	ATTENDANCE:	SUBMIT DATE: <b>2/3/2026 12:00 AM</b>	
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