MISSOURI HOUSE OF REPRESENTATIVES

WITNESS APPEARANCE FORM

BILL NUMBER: HB 2651			DATE: 2/10/2026
COMMITTEE: Special Committee on Property Tax Reform			

TESTIFYING: ☑ IN SUPPORT OF ☐ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

BUSINESS/ORGANIZATION:

WITNESS NAME: ARNIE C. AC "HONEST ABE" DIENOFF		PHONE NUMBER: 314-440-9000	
BUSINESS/ORGANIZATION NAME: MISSOURI STATE PUBLIC ADVOCACY		TITLE: STATE PUBLIC ADVOCATE	
ADDRESS: PO BOX 1535			
CITY: OFALLON		STATE: MO	ZIP: 63366
EMAIL:	ATTENDANCE:	SUBMIT DATE: 2/10/2026 12:00 AM	

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

MISSOURI HOUSE OF REPRESENTATIVES

WITNESS APPEARANCE FORM

BILL NUMBER: **HB 2651**	DATE: **2/10/2026**
COMMITTEE: **Special Committee on Property Tax Reform**	

TESTIFYING: ☑ IN SUPPORT OF ☐ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

INDIVIDUAL:

WITNESS NAME: **TERRILL C. HERRING, MBA**	PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:	TITLE:	
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: **Written**	SUBMIT DATE: **2/10/2026 10:42 AM**

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

I strongly support this bill. All tax bills must e scheduled for the election which draws the largest voter participation. The November General is the only one that meets this criteria.

MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: **HB 2651**	DATE: **2/10/2026**
COMMITTEE: **Special Committee on Property Tax Reform**	

TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

INDIVIDUAL:

WITNESS NAME: **ALLY BECKER**	PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:	TITLE:	
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: **Written**	SUBMIT DATE: **2/9/2026 5:46 PM**

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

MISSOURI HOUSE OF REPRESENTATIVES

WITNESS APPEARANCE FORM

BILL NUMBER: **HB 2651**	DATE: **2/10/2026**
COMMITTEE: **Special Committee on Property Tax Reform**	

TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

INDIVIDUAL:

WITNESS NAME: **AMANDA MICHEL**	PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:	TITLE:	
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: **Written**	SUBMIT DATE: **2/9/2026 9:17 PM**

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

This will put up unnecessary roadblocks in front of school districts seeking needed funds.

MISSOURI HOUSE OF REPRESENTATIVES

WITNESS APPEARANCE FORM

BILL NUMBER: **HB 2651**	DATE: **2/10/2026**
COMMITTEE: **Special Committee on Property Tax Reform**	

TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

INDIVIDUAL:

WITNESS NAME: **AMANDA VENEZIA**	PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:	TITLE:	
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: **Written**	SUBMIT DATE: **2/10/2026 9:58 PM**

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

If a jurisdiction can only put a property tax increase on the ballot in a general election, then citizens have fewer chances throughout the year to vote on tax questions. Emergencies or urgent funding needs would have to wait years for the next general election, even if a majority of local voters would support timely action. The wait is then exacerbated because the tax rate hearings (when tax rates are set) happen just prior to general election dates. The minimal estimated tax savings for election consolidation are not worth limiting local control. Local boards should be able to decide when to go to the ballot to avoid catastrophic budgeting issues and service interruptions in schools, safety, and infrastructure.

MISSOURI HOUSE OF REPRESENTATIVES

WITNESS APPEARANCE FORM

BILL NUMBER: **HB 2651**	DATE: **2/10/2026**
COMMITTEE: **Special Committee on Property Tax Reform**	

TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

INDIVIDUAL:

WITNESS NAME: **ANDREA TUKIN**	PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:	TITLE:	
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: **Written**	SUBMIT DATE: **2/9/2026 6:29 PM**

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

This is not a good idea for our schools which are a very important part of all of our communities.

MISSOURI HOUSE OF REPRESENTATIVES

WITNESS APPEARANCE FORM

BILL NUMBER: **HB 2651**	DATE: **2/10/2026**
COMMITTEE: **Special Committee on Property Tax Reform**	

TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

INDIVIDUAL:

WITNESS NAME: **CARI VORDTRIEDE**	PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:	TITLE:	
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: **Written**	SUBMIT DATE: **2/10/2026 9:49 PM**

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

MISSOURI HOUSE OF REPRESENTATIVES

WITNESS APPEARANCE FORM

BILL NUMBER: HB 2651			DATE: 2/10/2026
COMMITTEE: Special Committee on Property Tax Reform			
TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES			
WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: CHERYL MCGINNIS		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 2/10/2026 8:38 PM	

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

MISSOURI HOUSE OF REPRESENTATIVES

WITNESS APPEARANCE FORM

BILL NUMBER: **HB 2651**	DATE: **2/10/2026**
COMMITTEE: **Special Committee on Property Tax Reform**	

TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

INDIVIDUAL:

WITNESS NAME: **CHRISTINE OSTROWSKI**	PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:	TITLE:	
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: **Written**	SUBMIT DATE: **2/10/2026 2:20 PM**

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

I do not want to limit the opportunities for our school districts, libraries, etc on opportunities to have issues in the ballot. I oppose this as I do want them to be able to have a special election when/if needed.

MISSOURI HOUSE OF REPRESENTATIVES

WITNESS APPEARANCE FORM

BILL NUMBER: **HB 2651**	DATE: **2/10/2026**
COMMITTEE: **Special Committee on Property Tax Reform**	

TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

INDIVIDUAL:

WITNESS NAME: **CINDY REDING, PHD**	PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:	TITLE:	
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: **Written**	SUBMIT DATE: **2/9/2026 8:38 PM**

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

If passed it would limit when funding can be raised. It doesn’t leave room for emergency or needed funds

MISSOURI HOUSE OF REPRESENTATIVES

WITNESS APPEARANCE FORM

BILL NUMBER: **HB 2651**	DATE: **2/10/2026**
COMMITTEE: **Special Committee on Property Tax Reform**	

TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

REGISTERED LOBBYIST:

WITNESS NAME: **COLE ARREOLA-KARR**	PHONE NUMBER: **417-861-7418**	
REPRESENTING: **MISSOURI SPECIAL DISTRICTS ASSOCIATION**	TITLE:	
ADDRESS: **1080 NW OUTER ROAD**		
CITY: **BLUE SPRINGS**	STATE: **MO**	ZIP: **65015**
EMAIL:	ATTENDANCE:	SUBMIT DATE: **2/10/2026 12:00 AM**

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

MISSOURI HOUSE OF REPRESENTATIVES

WITNESS APPEARANCE FORM

BILL NUMBER: **HB 2651**	DATE: **2/10/2026**

COMMITTEE: **Special Committee on Property Tax Reform**

TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

INDIVIDUAL:

WITNESS NAME: **CURTIS R BRENNECKE**	PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:	TITLE:	
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: **Written**	SUBMIT DATE: **2/10/2026 3:44 PM**

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

As someone who works in public education, I am concerned that HB 2651 reduces the flexibility school districts need to respond to real and immediate funding needs. Public schools rely heavily on local property taxes, and restricting when levy questions can be placed on the ballot may delay critical investments in classrooms, staffing, and student services. The bill also introduces uncertainty into long-term budget planning by altering assessment and levy structures without guaranteeing replacement funding. While tax stability is important, it should not come at the expense of predictable, locally controlled funding for public schools.

MISSOURI HOUSE OF REPRESENTATIVES

WITNESS APPEARANCE FORM

BILL NUMBER: HB 2651	DATE: 2/10/2026
COMMITTEE: Special Committee on Property Tax Reform	

TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

INDIVIDUAL:

WITNESS NAME: DANIEL MONEY		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 2/9/2026 4:38 PM

This is wrong for local communities to address financial needs in a timely manner.

MISSOURI HOUSE OF REPRESENTATIVES

WITNESS APPEARANCE FORM

BILL NUMBER: **HB 2651**	DATE: **2/10/2026**
COMMITTEE: **Special Committee on Property Tax Reform**	

TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

INDIVIDUAL:

WITNESS NAME: **GERALYN MADIGAN**	PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:	TITLE:	
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: **Written**	SUBMIT DATE: **2/10/2026 8:38 PM**

HB 2651 (Byrnes), if passed, would eliminate using primary and special election dates. The concern is if a jurisdiction can only put a property tax increase on the ballot in a general election, then citizens have fewer chances throughout the year to vote on tax questions. Emergencies or urgent funding needs would have to wait years for the next general election, even if a majority of local voters would support timely action. The wait is then exacerbated because the tax rate hearings (when tax rates are set) happen just prior to general election dates. The minimal estimated tax savings for election consolidation are not worth limiting local control. Local boards should be able to decide when to go to the ballot to avoid catastrophic budgeting issues and service interruptions in schools, safety, and infrastructure.

MISSOURI HOUSE OF REPRESENTATIVES

WITNESS APPEARANCE FORM

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TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

INDIVIDUAL:

WITNESS NAME: **HANNAH JUERGEMEIER**	PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:	TITLE:	
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: **Written**	SUBMIT DATE: **2/10/2026 8:56 AM**

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

MISSOURI HOUSE OF REPRESENTATIVES

WITNESS APPEARANCE FORM

BILL NUMBER: **HB 2651**	DATE: **2/10/2026**
COMMITTEE: **Special Committee on Property Tax Reform**	

TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

INDIVIDUAL:

WITNESS NAME: **LAURA BURKHARDT**	PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:	TITLE:	
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: **Written**	SUBMIT DATE: **2/10/2026 8:49 PM**

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

MISSOURI HOUSE OF REPRESENTATIVES

WITNESS APPEARANCE FORM

BILL NUMBER: **HB 2651**	DATE: **2/10/2026**
COMMITTEE: **Special Committee on Property Tax Reform**	

TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

INDIVIDUAL:

WITNESS NAME: **LAURA ZINK**	PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:	TITLE:	
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: **Written**	SUBMIT DATE: **2/10/2026 8:37 PM**

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

I oppose limiting the timing to the general election. That decision should be up to the local taxing authority in accordance with their budget needs. This is particularly important in a period of rising costs. Limiting the timing is severe government overreach.

MISSOURI HOUSE OF REPRESENTATIVES

WITNESS APPEARANCE FORM

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COMMITTEE: **Special Committee on Property Tax Reform**	

TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

INDIVIDUAL:

WITNESS NAME: **LISA ROELLE**	PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:	TITLE:	
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: **Written**	SUBMIT DATE: **2/10/2026 6:01 AM**

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

If a jurisdiction can only put a property tax increase on the ballot in a general election, then citizens have fewer chances throughout the year to vote on tax questions. Emergencies or urgent funding needs would have to wait years for the next general election, even if a majority of local voters would support timely action. The wait is then exacerbated because the tax rate hearings (when tax rates are set) happen just prior to general election dates. The minimal estimated tax savings for election consolidation are not worth limiting local control. Local boards should be able to decide when to go to the ballot to avoid catastrophic budgeting issues and service interruptions in schools, safety, and infrastructure.

MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2651	DATE: 2/10/2026
COMMITTEE: Special Committee on Property Tax Reform	

TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

INDIVIDUAL:

WITNESS NAME: MARILYN MCCLURE		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 2/9/2026 4:46 PM

I was a public and private school teacher many years before I served 2020-2023 on the school board of Strasburg C-3 in Cass County (only 120 students). This political subdivision was found to be "over-funded" by the Albert Shanker Institute who provided reports to the MODESE state school board in 2022. https://www.schoolfinancedata.org/dcdviz1/ Every school district in Missouri is analyzed. Our community was considered questionable fiscal capacity to fund this school. Here's link to MO data: https://public.tableau.com/shared/6DCR7XRFY?:display_count=y&:origin=viz_share_link&:embed=y

While on the school board, the board refused multiple attempts to adjust the tax rate in any way and would always vote for the maximum.; thus gaining a windfall (a result of real estate assessments). Our school charges a disproportionate rate (we have the third highest rate in the county out of nine districts yet we serve only 120 students; we pay a neighboring school district tuition to educate our 9-12 graders).

This Strasburg school board has an attitude of disdain toward the community. The budget process in this district did not allow for a committee to be formed. The process is: the Superintedent handed the board a proposed budget, and they pass it. This process is flawed and railroads the property owners. Please address this school problem. The community has given up on addressing the board since its so difficult to get on the agenda and comments are disregarded anyway.

I now place my efforts with your committee to correct this painful problem. I had to take social security at the earliest possible in order to pay these taxes on my primary residence.

I support MO TAX RELIEF NOW.org approach.

Testimony: Dennis Ganahl, PhD, Founder MO Tax Relief Now July 16, 2025:

Special Interim Committee on Property Tax Reform

MO Tax Relief Now has a revolutionary vision for Missouri's taxes and fees: let's build a tax strategy based on a Missouri taxpayer's ability to pay taxes instead of the NGOs, local, county, state governments' ability to spend our tax revenue. The more money Missouri leaves in the pockets of its taxpayers, the faster Missouri's economy will grow.

As you know, MO Tax Relief Now championed the Senior Property Tax Freeze, and the Social Security, and capital gains tax exemptions from state income tax. In the last three years, we've worked with over

60 counties to implement the Senior Property Tax Freeze for over 80% (estimating 300,000 homes) of Missouri's seniors. We've heard the tragic stories from seniors unable to afford their property taxes. Together, we've made Missouri a great place to retire, now let's make it a great place to raise a family and build a business.

1. Your home's value is what you paid for your property. Rampant government-fueled inflation doesn't create wealth, it creates poverty, especially for the middle-class taxpayer.

2. Property taxes are inherently unfair. The Missouri Legislature just passed a law exempting capital gains on assets held at least one year from state income tax. Property taxes are taxes on unrealized capital gains. Many Missourians own their homes for decades. They don't cash out their capital gains, yet they are being taxed based on unrealized gains. We don't do this in the stock market. Missourians are getting taxed out of their homes to finance tax credits for developers and out-of-control government spending. Where's the fairness?

3. Biennial property assessments bloat government expenses at the local, county and state levels. Assessors' offices require staff, supplies, software, mailings, and re-assessments every two years. Our state and county assessors are educated and directed by the International Association of Assessing Officers, which pushes a DEI narrative. Its headquarters are in Kansas City. Algorithms created to assess property values aren't transparent and fair in a single county, and impossible across 115 Missouri counties. Even more confounding for Missourians, it's difficult to appeal your property's value. Large counties like St. Louis County and Jackson County use Certificates of Value, which report sale prices, but most counties don't. Their assessors are using third-party software apps like Honeycut and Zillow to assess property value. These processes aren't fair and transparent?

4. The Missouri State Tax Commission signed 70 Memos of Understanding (MOU) with Missouri counties recently, forcing counties to increase their assessments and taxes (attachments: MOU Osage County; Montgomery County assessment, Oregon County assessment) even if they didn't want to do it.

5. Property taxes on residences or businesses shouldn't increase more than 1% each year, and all taxing authorities should learn to live within that 1% increase in revenue. Increased tax revenue should be based on growth and development. This cap will force taxing authorities to create actual budgets and limit expenditures. It will also stop cities, counties, and the state from issuing egregious tax credits to developers.

First Simple Remedy for Missouri's Property Taxes

Freeze ALL property appraised values on December 31, 2026, at the end of this reassessment cycle, and after all appraisal appeals are settled. This will be the appraised value of the property until it is next sold. The new sale price will become the appraised value of the property until it is sold.

Property taxes will also be frozen on December 31, 2026, at the end of this reassessment cycle, and after all appraisal appeals are settled. After that date, property taxes will be increased 1% per year.

This will allow the Missouri government to close all offices associated with property tax appraisals and appeals....
END

Thank you for your attention and your service to our state. God Bless Missouri

MISSOURI HOUSE OF REPRESENTATIVES

WITNESS APPEARANCE FORM

BILL NUMBER: HB 2651	DATE: 2/10/2026
COMMITTEE: Special Committee on Property Tax Reform	

TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

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**
EMAIL: **otto.fajen@mnea.org**	ATTENDANCE: **Written**	SUBMIT DATE: **2/10/2026 6:27 AM**

The bill makes many changes to property tax law based upon the committee's work during the 2025 interim. Among the many provisions in the bill, there are two provisions of particular concern to the Association.

One provision would require new construction to be included in rollback calculations. The Hancock Amendment has always excluded new construction, recognizing that new developments, such as new subdivisions, bring additional residents and add to the services needed from their local governments and schools. The bill would block this proportional new revenue from new taxpayers and require further tax rollbacks. This change will make it harder for local governments in growing areas to meet the needs of all their residents.

The bill also requires that levy elections be held on November election dates. The November election date makes sense for partisan political officials who take office at the beginning of the year. School elections in the spring relate better to the school fiscal year starting on July 1. Also, as a practical matter, the municipal election allows voters to focus on these local issues outside of the November election cycle when access to the time and attention of voters is taken up by partisan election campaigns and statewide issues.

The Association opposes these changes and asks that the committee remove these provisions from the bill.

MISSOURI HOUSE OF REPRESENTATIVES

WITNESS APPEARANCE FORM

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COMMITTEE: **Special Committee on Property Tax Reform**	

TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

INDIVIDUAL:

WITNESS NAME: **PATRICIA DANIEL**	PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:	TITLE:	
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: **Written**	SUBMIT DATE: **2/8/2026 7:49 PM**

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

I oppose HB 2651. Changes to local property taxes should NOT be required to only be on the November ballot.

MISSOURI HOUSE OF REPRESENTATIVES

WITNESS APPEARANCE FORM

BILL NUMBER: HB 2651	DATE: 2/10/2026
COMMITTEE: Special Committee on Property Tax Reform	

TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

INDIVIDUAL:

WITNESS NAME: REBECCA VENNEMANN	PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:	TITLE:	
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 2/10/2026 9:53 PM

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

I am a public school teacher. This bill would have very damaging consequences to public schools. School districts need the flexibility to put financial matters to their voters when the need arises. A school district, or other taxing entities, should have the right to have elections when necessary and not have to wait every two years in November. Especially with state funding constantly changing or being withheld, how is a school district supposed to educate our kids without being able to respond quickly to a crisis? The same goes for other taxing entities such as municipalities and fire districts. Please do not vote for this dangerous bill.

MISSOURI HOUSE OF REPRESENTATIVES

WITNESS APPEARANCE FORM

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TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

INDIVIDUAL:

WITNESS NAME: **ROBIN BONCZEK**	PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:	TITLE:	
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: **Written**	SUBMIT DATE: **2/10/2026 9:45 PM**

If a jurisdiction can only put a property tax increase on the ballot in a general election, then citizens have fewer chances throughout the year to vote on tax questions. Emergencies or urgent funding needs would have to wait years for the next general election, even if a majority of local voters would support timely action. The wait is then exacerbated because the tax rate hearings (when tax rates are set) happen just prior to general election dates. The minimal estimated tax savings for election consolidation are not worth limiting local control. Local boards should be able to decide when to go to the ballot to avoid catastrophic budgeting issues and service interruptions in schools, safety, and infrastructure.

MISSOURI HOUSE OF REPRESENTATIVES

WITNESS APPEARANCE FORM

BILL NUMBER: **HB 2651**	DATE: **2/10/2026**
COMMITTEE: **Special Committee on Property Tax Reform**	

TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

INDIVIDUAL:

WITNESS NAME: **SALLY J AMARAL**	PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:	TITLE:	
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: **Written**	SUBMIT DATE: **2/10/2026 11:20 AM**

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

It will make a big impact if there is Emergency funding needed for a school district

MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: **HB 2651**	DATE: **2/10/2026**
COMMITTEE: **Special Committee on Property Tax Reform**	

TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

INDIVIDUAL:

WITNESS NAME: **SARA SIMPSON**	PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:	TITLE:	
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: **Written**	SUBMIT DATE: **2/9/2026 3:25 PM**

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

If a jurisdiction can only put a property tax increase on the ballot in a general election, then citizens have fewer chances throughout the year to vote on tax questions. Emergencies or urgent funding needs would have to wait years for the next general election. Local boards should be able to decide when to go to the ballot to avoid catastrophic budgeting issues and service interruptions in schools, safety, and infrastructure.

MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2651	DATE: 2/10/2026
COMMITTEE: Special Committee on Property Tax Reform	

TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

INDIVIDUAL:

WITNESS NAME: SARAH BERRY		PHONE NUMBER:	
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House Bill 2651 should be rejected in its entirety.

This bill is a sweeping, multi-statute restructuring of local taxation authority that fundamentally undermines voter consent, property rights, and constitutional safeguards while concentrating fiscal power in unelected boards and procedural loopholes. It is not reform. It is a structural end-run around the Missouri Constitution and the Hancock Amendment.

1. HB 2651 Dilutes Voter Control Over Taxation

HB 2651 expands mechanisms that allow property taxes and special assessments to be imposed or extended through petitions, board votes, or constrained ballot timing, rather than through robust, accessible, voter-initiated approval.

By:
restricting many tax questions to general elections only,
allowing property-owner petitions to substitute for voter approval, and
enabling continued assessments for “maintenance” after original debt obligations expire,

this bill erodes the constitutional principle that taxation requires clear, informed, and direct voter consent.

Missouri voters did not approve the creation of a parallel tax system governed by technical compliance rather than democratic legitimacy.

2. The Bill Creates Perpetual and Expandable Tax Burdens

HB 2651 repeatedly authorizes:
assessments that outlive original bonds,
cost overruns of up to 25% above voter-approved estimates, and
continuing levies justified as “maintenance” without renewed voter authorization.

This is how “temporary” taxes quietly become permanent financial obligations.

The bill normalizes a structure where voters approve a project once, and then lose control over:
how long they pay,

how much they pay, and
whether the tax should continue at all.

That is not transparency. That is entrenchment.

3. Property Owners Are Exposed to Liens Without Meaningful Consent

HB 2651 expands and codifies lien authority tied to special districts and assessments that:
may be imposed without a direct vote of residents,
may bind future owners who never consented, and
may be enforced under tax sale statutes.

This transforms special districts into quasi-taxing authorities with foreclosure power, often governed by boards that are insulated from voters and public accountability.

This is especially dangerous for:
seniors on fixed incomes,
working families,
and rural property owners unfamiliar with special district mechanics.

4. The Bill Conflicts With the Spirit and Purpose of the Hancock Amendment

While HB 2651 may attempt technical compliance, it violates the intent of the Hancock Amendment, which was adopted precisely to prevent this kind of incremental erosion of taxpayer protections.

Hancock was designed to stop:
creative relabeling of taxes as "assessments,"
governance-driven tax expansion without voter clarity, and
shifting fiscal risk from government to citizens.

HB 2651 does all three.

5. This Bill Increases Litigation Risk for the State and Local Governments

If enacted, HB 2651 exposes:
the State of Missouri,
local governments,
special districts,
and downstream public and private entities
to predictable constitutional challenges related to taxation authority, voter suppression, unequal treatment of taxpayers, and due-process violations.

When those lawsuits happen:
taxpayers pay the legal costs,
insurers raise premiums,
and local governments bear the financial fallout.

This bill does not reduce risk. It manufactures it.

6. The Scale and Structure of HB 2651 Is Itself a Red Flag

At over 100 pages, touching multiple unrelated statutes, HB 2651 is not a narrowly tailored policy proposal.

It is an omnibus restructuring of local tax law that:
obscures its real impact,
limits meaningful public review, and
prevents voters from understanding what is being taken from them.

Bills that must be this complex to pass should not pass.

Conclusion

HB 2651 weakens voter authority, entrenches taxation without renewal, expands lien exposure, and invites constitutional conflict. It shifts power away from citizens and toward boards, petitions, and procedural technicalities.

Missouri voters have already spoken on these issues through the Constitution and the Hancock Amendment.

This bill ignores that mandate.

HB 2651 should be voted down, without amendment, without delay, and without apology.

CONSTITUTIONAL & STATUTORY FOOTNOTES

[1] Missouri Constitution, Article X, Section 22(a) (Hancock Amendment)
Limits the power of the state and political subdivisions to levy taxes, licenses, or fees without voter approval. Adopted to restrain governmental growth and prevent indirect taxation without direct consent of the people.

[2] Missouri Constitution, Article X, Section 22(b)
Requires voter approval for any increase in the tax burden of a political subdivision above the level authorized at the time of the Hancock Amendment's adoption.

[3] Missouri Constitution, Article X, Section 23
Prohibits state mandates that require political subdivisions to expend funds or increase taxation without providing state funding — relevant where HB 2651 expands district obligations, enforcement, and administration.

4 Missouri Constitution, Article X, Section 24
Mandates strict construction of the Hancock Amendment in favor of taxpayers and requires that any ambiguity be resolved against the taxing authority.

5 Missouri Constitution, Article I, Section 10 (Due Process)
"No person shall be deprived of life, liberty or property without due process of law."
Relevant to lien imposition, assessments, and enforcement mechanisms affecting property rights without meaningful voter consent.

6 Missouri Constitution, Article I, Section 28 (Property Rights)
Recognizes that property shall not be taken or damaged for public use without just compensation — implicated where perpetual assessments and liens effectively encumber property beyond voter authorization.

7 Missouri Constitution, Article III, Section 40(30)
Prohibits special laws where a general law can be made applicable — relevant where HB 2651 creates classification-based taxing authority and district governance schemes.

8 Missouri Constitution, Article VI, Section 26(a)
Requires voter approval for the issuance of general obligation bonds and caps indebtedness — implicated where assessments and maintenance levies function as continuing debt obligations.

? Keller v. Marion County Ambulance District, 820 S.W.2d 301 (Mo. banc 1991)
Hancock applies to "fees" and "assessments" that function as taxes, regardless of labeling.

[1°] Ring v. Metropolitan St. Louis Sewer District, 969 S.W.2d 716 (Mo. banc 1998)
Courts look to substance over form when determining whether a charge constitutes a tax requiring voter approval.

[11] Beatty v. Metropolitan St. Louis Sewer District, 700 S.W.2d 831 (Mo. banc 1985)
Government may not evade Hancock protections by shifting financial burdens through technical mechanisms.

[12] Missouri Revised Statutes § 140.010 et seq.
Tax lien and enforcement provisions — relevant where HB 2651 expands assessment-based liens enforceable through tax sale mechanisms.

Legislators were expressly warned — through constitutional text, voter intent, and judicial precedent — of the risks embedded in this bill. Any claim of ignorance after passage would be legally indefensible.

MISSOURI HOUSE OF REPRESENTATIVES

WITNESS APPEARANCE FORM

BILL NUMBER: **HB 2651**	DATE: **2/10/2026**
COMMITTEE: **Special Committee on Property Tax Reform**	

TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

INDIVIDUAL:

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Local boards should decide when to go to the ballot and should be able to manage their text issues without the states interference.

MISSOURI HOUSE OF REPRESENTATIVES

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COMMITTEE: **Special Committee on Property Tax Reform**	

TESTIFYING: ☐ IN SUPPORT OF ☑ IN OPPOSITION TO ☐ FOR INFORMATIONAL PURPOSES

WITNESS NAME

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