



MISSOURI HOUSE OF REPRESENTATIVES  
**WITNESS APPEARANCE FORM**

BILL NUMBER: <b>HB 2671</b>		DATE: <b>1/29/2026</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. DIENOFF-STATE PUBLIC ADVOCATE</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:                  ZIP:
EMAIL:	ATTENDANCE: <b>In-Person</b>	SUBMIT DATE: <b>1/29/2026 10:30 PM</b>
<b>THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.</b>		

**This is a great start of this Bill.**



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<b>WITNESS NAME</b>			
<b>INDIVIDUAL:</b>			
WITNESS NAME: <b>CHRISSEY GILLIS</b>		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/27/2026 3:41 PM</b>	
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**RE: Support for HB 2671 – Ensuring Fairness in Property Tax Levies**

Dear Members of the Committee,

As the Putnam County Assessor, I am writing to express my formal support for HB 2671, introduced by Representative Dean Van Schoiack. This legislation addresses a fundamental issue in our current property tax system by moving toward more precise and equitable tax rate adjustments. The current "aggregate" method of setting tax rates often fails to reflect the economic reality of individual property owners. HB 2671 solves this by requiring political subdivisions to establish individual rates of levy for each subclass of real property (residential, agricultural, and commercial) and personal property.

From my perspective as an assessor, this bill provides essential improvements to our tax code:

- **Eliminating Tax Shifts:** Under the current system, rapid growth in residential values can inadvertently shift a larger tax burden onto homeowners while other subclasses remain stagnant. This bill ensures that rates for each subclass are revised individually to produce substantially the same revenue as the previous year, preventing unfair spikes.
- **Localized Fairness:** By limiting the inflationary growth factor for each subclass to the actual assessment growth of that specific subclass, we protect our citizens from "hidden" tax increases caused by general reassessment trends that may not apply to their property type.
- **Clarity for Taxpayers:** Establishing separate levies allows taxpayers to clearly see how their specific property type contributes to local funding, fostering greater transparency and trust in the assessment process.

I believe HB 2671 is a critical tool for protecting the seniors, farmers, and business owners of Putnam County. It ensures the tax system remains stable and predictable without stripping essential funding locally.

Sincerely,

**Chrissy Gillis**  
 Putnam County Assessor



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<b>WITNESS NAME</b>		
<b>REGISTERED LOBBYIST:</b>		
WITNESS NAME: <b>DAN HUTTON</b>		PHONE NUMBER: <b>573-751-1712</b>
REPRESENTING: <b>STATE TAX COMMISSION</b>		TITLE: <b>STATE OMBUDSMAN</b>
ADDRESS: <b>9701 MISSOURI BOULEVARD, SUITE 100</b>		
CITY: <b>JEFFERSON CITY</b>		STATE: <b>MO</b>
		ZIP: <b>65109</b>
EMAIL:	ATTENDANCE:	SUBMIT DATE: <b>1/29/2026 12:00 AM</b>
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<b>WITNESS NAME</b>			
<b>BUSINESS/ORGANIZATION:</b>			
WITNESS NAME: <b>JULIA BAKER</b>		PHONE NUMBER: <b>573-486-3100</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>1/28/2026 1:57 PM</b>	
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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>	
ADDRESS: <b>801 E. WALNUT ST.</b>			
CITY: <b>COLUMBIA</b>		STATE: <b>MO</b>	ZIP: <b>65201</b>
EMAIL:	ATTENDANCE:	SUBMIT DATE: <b>1/29/2026 12:00 AM</b>	
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<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>1/26/2026 8:50 AM</b>
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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>1/28/2026 9:05 PM</b>	
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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>TIM THEROFF</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/27/2026 11:32 AM</b>
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I am the Cole County Assessor. I am in favor of taxation by subclass. It will more accurately utilize the implementation of the Hancock Rollback versus a rollback on the aggregate. Over the last several years residential real estate as a subclass has seen a higher increase versus the other subclasses. Levy by subclass will protect the residential property owners directly versus a rollback on the aggregate.



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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>LESLIE FOGARTY</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/29/2026 9:32 AM</b>

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MO Constitution Section X, Section 10a says: **EXCUSION OF STATE FROM LOCAL TAXATION FOR LOCAL PURPOSES** - Except as provided in this constitution, the general assembly SHALL NOT impose taxes upon counties or other political subdivisions or upon the inhabitants or property thereof for municipal, county, or other corporate purposes.

I have asked my county assessor and legislators to provide the bill that the Missouri legislature passed to tax private men and women's private property and none could be provided. If the state can't tax it, then the counties can't tax it. Article 1, Section 2 is clear and needs to be followed. Private property has no nexus with the state while companies and property thereof do and are the only "subjects" of taxation.



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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>1/25/2026 5:51 PM</b>	

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**HB 2671 creates new administrative mandates without providing resources to carry them out.**

**The bill requires a “physical inspection” before increasing residential assessed valuation by more than 15% (excluding improvements) and explicitly states that drive-by observation is not sufficient.**

**Many assessor offices—especially in rural counties—do not have the staffing capacity for this workload.**

**The likely result is delays, unequal enforcement, or selective compliance, which increases confusion and legal risk for taxpayers and local governments alike.**

**HB 2671 also shifts core local fiscal functions into a centralized state review pipeline by expanding the State Auditor’s role in tax rate compliance and enabling referral to the Attorney General for injunctive relief. Counties, cities, and school districts operate on strict budgeting and rate-setting timelines. Adding additional procedural gates risks disrupting timely certification and local financial planning.**

**Finally, the bill eliminates local flexibility by removing the opt-out framework and imposing a statewide subclass-by-subclass method beginning January 1, 2027—again without addressing the real operational differences between jurisdictions.**

**For these reasons, HB 2671 should not pass in its current form.**