



MISSOURI HOUSE OF REPRESENTATIVES  
**WITNESS APPEARANCE FORM**

BILL NUMBER: <b>HB 2780</b>		DATE: <b>1/20/2026</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. "HONEST ABE" DIENOFF</b>		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE:	SUBMIT DATE: <b>1/20/2026 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>INDIVIDUAL:</b>			
WITNESS NAME: <b>BEV EHLEN</b>		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>		SUBMIT DATE: <b>1/20/2026 1:25 PM</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>63022</b>
EMAIL: <b>freedomprinciplemo@protonmail.com</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/18/2026 2:34 PM</b>	

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

We offer our strong support for HB 2780. This bill enhances clarity and transparency in Missouri's property tax system by standardizing how key terms such as "assessed valuation" and "true value in money" are interpreted and applied. Clear definitions ensure that property owners, local officials, and taxing authorities share a common understanding, reducing confusion and disputes.

Furthermore, by updating ballot language and requiring open public hearings before tax levies are set, this legislation upholds the principle that taxpayers deserve to know how their hard-earned dollars will be used and have a direct voice when increases for essential local services are proposed.

Equally important, HB 2780 safeguards fairness in our taxation system by requiring that local jurisdictions benefiting from tax abatements or incentive programs adjust their tax rates to avoid windfalls. This is a crucial measure to ensure all property owners are treated equitably, and that no one group shoulders an unfair burden for developments elsewhere.

By empowering voters to approve targeted levies for mental health, children's services, infrastructure, and emergency response, this bill reinforces Missourians' right to shape the services that strengthen our communities. I urge lawmakers to pass HB 2780 for the benefit of taxpayers, families, and the essential services we all depend on.



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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>CARI VORDTRIEDE</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:                  ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/20/2026 5:58 PM</b>
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<b>WITNESS NAME</b>			
<b>INDIVIDUAL:</b>			
WITNESS NAME: <b>DANIELLE MEERT</b>		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/20/2026 6:59 PM</b>	
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<b>WITNESS NAME</b>			
<b>REGISTERED LOBBYIST:</b>			
WITNESS NAME: <b>DAVID MCCRACKEN</b>		PHONE NUMBER: <b>573-735-7570</b>	
REPRESENTING: <b>LEADING EDGE MISSOURI</b>		TITLE:	
ADDRESS: <b>612 EAST CAPITOL AVENUE</b>			
CITY: <b>JEFFERSON CITY</b>		STATE: <b>MO</b>	ZIP: <b>65101</b>
EMAIL:	ATTENDANCE:	SUBMIT DATE: <b>1/20/2026 12:00 AM</b>	
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<b>WITNESS NAME</b>			
<b>INDIVIDUAL:</b>			
WITNESS NAME: <b>JEFF WOLMAN</b>		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/20/2026 9:39 PM</b>	

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In regard to HB2780, there are multiple aspects of the bill that are an issue with its passage. For the limitation of changes to property taxes being limited to the November general election, there is no reason for that restriction. The claim of voters not being as attentive during non-November elections is a straw man fallacy, as voters being interested in changes to their property taxes should be attentive at any elections where changes occur. The changes with the valuation of property to be representative by "true value in money" will likely de-value all properties within a political subdivision and reduce the amount of revenue flowing to that subdivision, without making that subdivision whole from the reduction in revenue. The change to reduce the levy floor for school districts from \$2.75 to \$1.50 to have those districts now be able to receive state aid will not counter-act the other provisions in this bill to reduce the revenue caused by the loss of value from properties. This is further problematic with the proposed property tax credit related to increases to taxpayer's eligible real property tax liability, which is another item to cause loss of revenue without making the political subdivision whole from the proposed loss. There have been multiple statements provided in public testimony to the committee to work closely with the committee doing the work on the foundation formula re-work, so that changes to the foundation formula are provided in lock-step with changes made to property taxes legislation. School districts are concerned with the ending of the state budget surplus by the end of FY27 will cause cuts in state funding and with the reductions proposed by changes to property tax legislation, they will be negatively impacted long-term from a funding perspective. Other political subdivisions are also concerned in the same manner and will likely be expressing their concerns as school districts would be. Radical changes to property tax legislation is not a prudent idea, without covering all aspects of the changes and making them in a more graduated manner.



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<b>WITNESS NAME</b>		
<b>REGISTERED LOBBYIST:</b>		
WITNESS NAME: <b>JORGEN SCHLEMEIER</b>		PHONE NUMBER: <b>573-634-4876</b>
REPRESENTING: <b>MISSOURI HOTEL AND LODGING ASSOCIATION</b>		TITLE:
ADDRESS: <b>213 EAST CAPITOL AVENUE</b>		
CITY: <b>JEFFERSON CITY</b>		STATE: <b>MO</b>
		ZIP: <b>65101</b>
EMAIL:	ATTENDANCE:	SUBMIT DATE: <b>1/20/2026 12:00 AM</b>
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<b>WITNESS NAME</b>		
<b>REGISTERED LOBBYIST:</b>		
WITNESS NAME: <b>LAURA</b>	PHONE NUMBER: <b>573-635-9134</b>	
REPRESENTING: <b>MISSOURI MUNICIPAL LEAGUE</b>	TITLE: <b>EXECUTIVE DIRECTOR</b>	
ADDRESS: <b>MISSOURI MUNICIPAL LEAGUE, 1727 SOUTHRIDGE DR.</b>		
CITY: <b>JEFFERSON CITY</b>	STATE: <b>MO</b>	ZIP: <b>65109</b>
EMAIL: <b>Lholloway@mocities.com</b>	ATTENDANCE: <b>In-Person</b>	SUBMIT DATE: <b>1/20/2026 1:10 PM</b>

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The Missouri Municipal League has concerns with two elements of HB 2668 and 2780. First, we have concerns with moving any votes to the November election only. This ballot is often longer, and adding local issues causes ballot fatigue, as well as less opportunity for voter education. Media costs increase, prohibiting full voter education as well.

In addition, we are concerned with the requirement to number the proposals or list in alpha order. When a city is able to choose the proposition letter, it often ties to the proposal in order to increase education.



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<b>WITNESS NAME</b>		
<b>BUSINESS/ORGANIZATION:</b>		
WITNESS NAME: <b>MICHAEL COMPTON</b>	PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME: <b>ACT FOR MISSOURI</b>	TITLE:	
ADDRESS:		
CITY: <b>WARRENSBURG</b>	STATE: <b>MO</b>	ZIP: <b>64093</b>
EMAIL: <b>mike@act4mo.org</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/20/2026 6:01 PM</b>
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Chair and members of the committee,

I am submitting testimony in opposition to HB 2668 and HB 2780. These bills are essentially the same, and my objection is primarily constitutional and procedural: they combine too many distinct policy subjects in one omnibus package and do not provide clear notice to citizens about what is being changed.

**1) Single-subject concern (logrolling risk).**

Missouri’s constitutional single-subject requirement exists to prevent “logrolling,” where legislators bundle unrelated provisions together so that controversial items can ride along with more popular reforms. These bills do exactly that. They mix election administration and ballot language rules with multiple, substantive property-tax policy changes and classifications. Whatever one thinks of any individual provision, combining them in one bill undermines transparent lawmaking and forces lawmakers—and the public—to vote “yes” or “no” on a grab bag of different policies.

**2) Clear-title / fair-notice concern.**

The title and structure of these bills (largely a list of repeals and reenactments across many chapters) do not provide ordinary Missourians fair notice about the major policy changes inside. A bill that touches everything from local tax election timing and ballot descriptions to property-tax definitions and preferential treatment for certain property should have a title and structure that clearly signals the scope and the major subjects. When the title is effectively “repeal and reenact numerous sections,” it becomes impossible for citizens to understand what is being done without legal-level effort, which defeats the purpose of the constitutional title requirement.

**3) Why this matters even if some provisions sound good.**

I support transparency for taxpayers, and there may be provisions in these bills that sound attractive in isolation. But constitutional process is not optional. Good ideas should stand on their own as single-subject bills with clear titles so they can be debated honestly and amended cleanly. Bundling invites special-interest carveouts and unintended consequences—and it is not how the people of Missouri are supposed to be governed.

For these reasons, I respectfully ask the committee to vote NO on HB 2668 and HB 2780. If the General Assembly wants to pursue any of the topics covered here, they should be introduced as separate, clearly titled bills so the public can follow, understand, and hold government accountable.

**Respectfully submitted,  
Michael Compton**



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<b>WITNESS NAME</b>			
<b>REGISTERED LOBBYIST:</b>			
WITNESS NAME: <b>MIKE LODEWEGEN</b>		PHONE NUMBER: <b>(573) 638-2692</b>	
REPRESENTING: <b>MISSOURI COUNCIL OF SCHOOL ADMINISTRATORS</b>		TITLE:	
ADDRESS: <b>3550 AMAZONAS DRIVE</b>			
CITY: <b>JEFFERSON CITY</b>		STATE: <b>MO</b>	ZIP: <b>65109</b>
EMAIL:	ATTENDANCE:	SUBMIT DATE: <b>1/20/2026 12:00 AM</b>	
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<b>WITNESS NAME</b>		
<b>REGISTERED LOBBYIST:</b>		
WITNESS NAME: <b>NIKKI STRONG</b>		PHONE NUMBER: <b>573-634-4876</b>
REPRESENTING: <b>MISSOURI HEALTH CARE ASSOCIATION</b>		TITLE:
ADDRESS: <b>213 E. CAPITOL AVE</b>		
CITY: <b>JEFFERSON CITY</b>		STATE: <b>MO</b>
		ZIP: <b>65101</b>
EMAIL:	ATTENDANCE:	SUBMIT DATE: <b>1/20/2026 12:00 AM</b>
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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>1/20/2026 7:03 PM</b>
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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.



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<b>WITNESS NAME</b>			
<b>INDIVIDUAL:</b>			
WITNESS NAME: <b>RENEE SMOLA</b>		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/20/2026 1:59 PM</b>	
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**I oppose**



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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>1/17/2026 1:00 PM</b>	
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In Defense of the Public Interest

Members of the Committee,  
 I submit this testimony in opposition to HB 2780 out of a duty to protect constitutional governance, informed voter consent, and the fundamental rights of property owners.

At its core, HB 2780 significantly expands and entrenches the use of neighborhood improvement districts (NIDs) as quasi-governmental entities with taxing and lien authority, while weakening meaningful democratic safeguards. Though framed as an administrative or economic development tool, the practical effect is to allow long-term financial obligations to be imposed on property owners with insufficient transparency, diluted consent, and limited ongoing accountability.

**1. Erosion of Voter Consent and Democratic Control**

HB 2780 permits the creation and continuation of assessment districts not only through direct voter approval, but alternatively through petitions weighted by land area rather than people. This structure allows a small number of large property holders to bind all residents within a district to decades-long financial obligations—sometimes even when no registered voters reside within the district at all. Taxation and long-term indebtedness should flow from the consent of the governed, not from acreage calculations or ownership concentration. This framework undermines the democratic principle of one person, one vote.

**2. Open-Ended Financial Burdens on Property Owners**

The bill authorizes assessments and maintenance costs to continue long after original bonds are paid, with increases permitted up to twenty-five percent over estimates. For homeowners—especially seniors, fixed-income residents, and working families—this creates perpetual financial exposure with limited opportunity for meaningful review or reversal. Assessments that follow the land rather than the individual also raise serious concerns about involuntary encumbrances that affect resale, inheritance, and housing stability.

**3. Risk of Property Rights Violations Through Lien Enforcement**

HB 2780 expressly links district assessments to lien enforcement mechanisms under chapters 140 and 141. This means failure to pay district-imposed assessments—often for projects residents did not

meaningfully approve—can ultimately jeopardize ownership of one’s home. The power to place liens and threaten loss of property must be exercised with the highest level of restraint and accountability. This bill expands that power without commensurate protections.

#### **4. Misleading Tax Characterizations**

While the bill attempts to prohibit describing taxes as “not increasing taxes,” it still allows layered assessments, sales taxes, and special levies that function as tax increases in practice. Residents deserve plain-language clarity about what they are being asked to pay, for how long, and under what enforcement mechanisms.

#### **5. Structural Complexity That Obscures Public Understanding**

At nearly ninety pages, HB 2780 is not accessible legislation. Its complexity favors institutional actors, developers, and boards over ordinary citizens. Laws that authorize taxation and encumber property should be simple, transparent, and easily understood by the people most affected.

Good governance requires more than procedural compliance; it requires moral clarity. HB 2780 shifts power away from voters and homeowners and toward opaque district structures with taxing authority that is difficult to unwind once imposed.

I urge the committee to reject this bill or, at minimum, substantially amend it to restore clear voter approval requirements, limit assessment duration, strengthen opt-out protections, and reaffirm that property rights are not secondary to administrative convenience.

Respectfully submitted,  
In defense of the public interest,  
Rev. Sarah M. Berry



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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</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>1/20/2026 10:04 AM</b>	
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<b>WITNESS NAME</b>			
<b>BUSINESS/ORGANIZATION:</b>			
WITNESS NAME: <b>TIM BLATTEL</b>		PHONE NUMBER: <b>314-393-0087</b>	
BUSINESS/ORGANIZATION NAME: <b>TWIN OAKS ESTATE/MALA</b>		TITLE: <b>PRESIDENT</b>	
ADDRESS: <b>707 EMGE ROAD</b>			
CITY: <b>OFALLON</b>		STATE: <b>MO</b>	ZIP: <b>63366</b>
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<b>WITNESS NAME</b>		
<b>REGISTERED LOBBYIST:</b>		
WITNESS NAME: <b>CHARLES A ARNOLD</b>		PHONE NUMBER: <b>314-971-1000</b>
REPRESENTING: <b>MISSOURI STATE ASSESSORS' ASSOCIATION</b>		TITLE: <b>LOBBYIST</b>
ADDRESS: <b>POB 161</b>		
CITY: <b>WRIGHT CITY</b>	STATE: <b>MO</b>	ZIP: <b>63390</b>
EMAIL: <b>caarnold@arnoldlobby.com</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/19/2026 5:51 PM</b>
<b>THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.</b>		

**Positives:**

- 137.073 line 57 – 58 and 137.079 applies each subclass will have it own levy. This allows for the Hancock Amendment to be more effective in levy rollbacks due to increases in assessed valuations for the total of each subclass.
- 137.073(2) Including all new construction in the rate setting will also allow for the Hancock Amendment to be more effective in levy rollbacks due to increases in assessed valuations for the total of each subclass.
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**Negatives**

- 137.016 lines 51 through 55 changes the classification apartments with units more than 5, privately owner nursing homes and assisted living facilities as commercial. In 1995 HB 211 changed all these to residential. Apartment owners will file declarations of condominiums as a loophole around the commercial classification just as they did prior to HB 211.
- 137.016 lines 60 through 68 If I am reading this correctly the only way to appraise property for taxation is by use of the Cost Approach to value. Applying the cost approach to older properties is very subjective due to the estimate of all forms of depreciation. (Physical, Economic and Functional) There are many times the cost to build a property is not its true value in money a home that costs \$5 million dollars to build will not typically will sale for less than the cost. The sales comparison approach when applied correctly is more realist on older properties. Market sales of similar homes have the market forces and depreciation accounted for in the sale. On income producing properties the income approach to value is the most appropriate investors buy and sale properties on their income potential.
- 137.115(10) Adding a 15% physical inspection restriction on the commercial subclass just places a larger burden and cost on assessor's offices most of which are currently understaffed. Boone County estimates they will need to hire 1 additional commercial appraiser to meet the requirements of this change. The State Tax Commission will also need to add additional staff to value the centrally assessed utilities.

**4. 137.082 whether an Assessor and county taxes on occupancy should be left to for the Assessor and county to decide. This has programming changes and costs for the counties without any additional funding provided for the change.**