



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 3254		DATE: 2/26/2026	
COMMITTEE: Special Committee on Property Tax Reform			
TESTIFYING: <input checked="" type="checkbox"/> IN SUPPORT OF <input type="checkbox"/> IN OPPOSITION TO <input type="checkbox"/> FOR INFORMATIONAL PURPOSES			
WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: ARNIE C. "HONEST-ABE" DIENOFF-STATE PUBLIC ADVOCAT		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: In-Person		SUBMIT DATE: 2/26/2026 11:51 PM

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

This Bill is a great start. This Property-Tax Reform NEEDS to be Non-Partisan in nature.



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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: 2/26/2026 12:00 AM	
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WITNESS NAME		
INDIVIDUAL:		
WITNESS NAME: SARAH BERRY		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 2/26/2026 7:46 AM

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HB 3254 constitutes a sweeping and structurally disruptive overhaul of Missouri’s property tax framework. The bill amends, repeals, and replaces core provisions governing assessment methodology, levy calculations, rollback compliance under Article X, Section 22 of the Missouri Constitution (Hancock), taxpayer protest procedures, senior credit mechanisms, and local revenue administration.

The measure raises the following substantial legal and fiscal concerns:

Unfunded Mandate Exposure – The bill repeatedly conditions state reimbursement on future appropriation. Promises of reimbursement that are expressly “subject to appropriation” provide no enforceable fiscal guarantee and expose counties and political subdivisions to unrecoverable revenue losses in potential violation of Article X, Section 21 of the Missouri Constitution.

Structural Revenue Destabilization – Mandatory levy recalculations by subclass, expanded rollback mechanics, and credit offsets deemed “tax revenue actually received” create artificial revenue constructs that distort true collections and impair predictability for bonded indebtedness and statutory service obligations.

Administrative Compulsion Without Fiscal Certainty – Counties are required to implement electronic systems, prepayment structures, ballot measures, reporting mandates, and enhanced compliance procedures regardless of demonstrated capacity or secured funding. This shifts systemic risk downward without constitutional insulation.

Increased Litigation Risk – Expanded protest provisions, partial payment authorizations, and rate recalculation complexities materially increase the likelihood of class actions, injunctions, and refund exposure. The bill heightens adversarial tax administration rather than clarifying it.

Erosion of Local Control – Mandated ballot placement, subclass rate structuring, and prescriptive assessment mechanisms intrude into local fiscal governance beyond traditional uniformity requirements.

HB 3254 does not merely “adjust” tax procedure. It restructures the operational and constitutional mechanics of property taxation while leaving financial liability unresolved.

Given the constitutional exposure, fiscal instability, and foreseeable litigation consequences created

by this measure, formal opposition is entered.

Legislators call themselves “for the people,” yet their legislation consistently serves the system first and the taxpayer last.



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WITNESS NAME		
REGISTERED LOBBYIST:		
WITNESS NAME: DAN HUTTON		PHONE NUMBER: 573-751-1712
REPRESENTING: STATE TAX COMMISSION/STATE OMBUDSMAN		TITLE:
ADDRESS: 9701 MISSOURI BOULEVARD, SUITE 100		
CITY: JEFFERSON CITY		STATE: MO
		ZIP: 65109
EMAIL:	ATTENDANCE:	SUBMIT DATE: 2/26/2026 12:00 AM
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WITNESS NAME		
REGISTERED LOBBYIST:		
WITNESS NAME: MIKE LODEWEGEN		PHONE NUMBER: (573) 638-2692
REPRESENTING: MISSOURI COUNCIL OF SCHOOL ADMINISTRATORS		TITLE:
ADDRESS: 3550 AMAZONAS DRIVE		
CITY: JEFFERSON CITY		STATE: MO
		ZIP: 65109
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