



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 248		DATE: 3/3/2021
COMMITTEE: Ways and Means		
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: PRESTON SMITH		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL: pvsmit@sbcgloba.net	ATTENDANCE: In-Person	SUBMIT DATE: 3/2/2021 11:06 AM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.		

I have served 14 years on the Jackson County Board of Equalization. Currently, assessors are supposed to use sales data to determine real values, but that is not occurring now. In fact, certified appraisals have been thrown out by the County Assessor and the Board of Equalization when taxpayers have appealed their taxes. In short, the process and system is out of control in Jackson County. HB 248 would put a clear, simple process in place assess property. Right now there is too much guesswork and it is not being done correctly. In 2019, in Jackson County, the State Auditor found that our properties were increased an average of 19%, which was 70 percent higher than any other county in the state. Reform in tax assessments is sorely needed, especially in Jackson County.



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WITNESS NAME		
INDIVIDUAL:		
WITNESS NAME: WILLIAM MASHBURN		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL: wmash816@gmail.com	ATTENDANCE: Written	SUBMIT DATE: 3/2/2021 5:19 PM
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To Whom It May Concern: I whole-heartedly support HB 248 as logical, rational response to the utter disaster that Jackson County (MO) clearly demonstrated real property assessments can be under current law. When I received my Notice of Re-Assessment in June of 2019, I was shocked; there had to be some mistake. Having no experience with this sort of issue, I quickly was directed to the State Tax Commission's webpage where I reviewed a number of cases against Gail McCann-Beatty, the Director of Assessment. Two certainties immediately became clear, cited in cases both for and against the complainant: 1) The assessor is presumed to be correct and 2) only a professional appraisal would satisfy the burden of proof that the County was mistaken. Given the tardiness of the County's letter, I was concerned that if everyone received a similar exorbitant tax increase, the area would be flooded with calls to appraisers & I would never have an appraisal in time to meeting the deadline to file a dispute. (In hindsight, the combination of the presumption of accuracy on the part of the assessor and the implicit requirement that hundreds of dollars be spent on a certified appraisal if one is to have any hope of fighting improper assessments presents creates an environment ripe for exactly the sort of tax scam perpetrated by Gail McCann-Beatty. To further her advantage, the Notices of Assessment were mailed far too late for many residents to properly prepare to fight against her erroneous "calculations." Plus, she repeated her public statements that "appraisals were not required," knowing full well how the State Tax Commission ultimately decides these matters, should taxpayers being willing and able to take it that far. Overall, Gail McCann-Beatty might lose small battles here and there in her attack on Jackson County, but the sheer volume of victims who did not recognize that certified appraisals were vital to fight her scam - and/or could not afford them - would undoubtedly win her the war.) Fortunately, I was able to have my home appraised by a professional and it confirmed what I already knew about my home: the County had overestimated its value by \$152,810 - or an additional ~\$2,300/year in taxes owed. I attached a copy of the appraisal to my Request for an Informal Review before the original deadline; I naively assumed that would be the end of the matter and that the County would correct its obvious, proven mistake. I'm not always right, but I have rarely been so horribly wrong. The next eight - EIGHT! - months were filled with the most astonishing displays of incompetence and unprofessionalism I have ever witnessed:- I have recordings from multiple in-person visits to the Assessment Department where I was told that I was not permitted to have the data used to determine my home's value ("they'll save that until your hearing").- My Sunshine request for the data related to my property was ignored for nearly 100 days.- When it was finally honored, the data I received (compiled by Gail McCann-Beatty personally, as confirmed by file data) was riddled with inappropriate and inapplicable "comps" from Grain Valley, MO (which is ~24 miles east of my home), incomparable homes based on key characteristics and homes sold after the period of assessment, which seems to be a violation of Assessment 101. - Gail McCann-Beatty refused to acknowledge her own obvious, inexcusable errors and listen to reason, but, rather, threatened to have my appraiser

taken before the State Real Estate Appraisers Commission due to his report that “contains errors and omissions to the degree that it merits disciplinary action” (or something very similar to that). If that’s the standard, by the way, where should that leave HER?- Eventually, Gail McCann-Beatty did file her complaint with the State Real Estate Appraisers Commission. Whereas she could never admit to her own mistakes, she had no issue putting the career of an honest man on the line when his report didn’t reflect her nonsensical figures. Thankfully – and equally predictably - she lost. The appraisal I had submitted to her eight months prior was deemed valid – which one might expect a County Assessor with 30+ years of experience to know at first glance, rather than forcing a taxpayer to play her games for more than half a year. Shortly after Gail McCann-Beatty lost her complaint against my appraiser, I finally had my hearing with the Board of Equalization (it was a remote hearing due to Covid-19, if that gives you any idea how long this ordeal persisted). During the hearing, Preston Smith, a BOE member and data scientist who was regularly cited in local media throughout the peak of the assessment madness, spoke up to note that in all his years being involved in reassessments, he had never seen such a “blatant personal attack against a taxpayer.” I’ll never forget those words. That’s what I have to look forward to every two years around here. Right now, the assessment system is set up to create a class of helpless victims who are fully at the mercy of the Director of Assessment. Our current director has proven herself to be wholly unfit for the responsibilities of her position, both professionally and morally. HB 248 is a strong, smart and powerful block against the abuses that people like Gail McCann-Beatty can inflict on her own people. I cannot express my support for HB 248 strongly enough. Sincerely, William Mashburn
48 E 52nd Street
Kansas City, MO 64112(816) 315-3261
wmash816@gmail.com



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: ARNIE C. AC "HONEST-ABE" DIENOFF-STATE PUBLIC ADVO		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL: arniedienoff@yahoo.com	ATTENDANCE: Written	SUBMIT DATE: 3/3/2021 5:48 AM	
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I am Opposed to this Bill. We can not afford this huge Cut!



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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: SCOTT KIMBLE		PHONE NUMBER: 573-638-2692	
REPRESENTING: MISSOURI ASSOCIATION OF SCHOOL ADMINISTRATORS		TITLE:	
ADDRESS: 3550 AMAZONAS DRIVE			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65109
EMAIL:	ATTENDANCE:	SUBMIT DATE: 3/3/2021 12:00 AM	
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WITNESS NAME		
REGISTERED LOBBYIST:		
WITNESS NAME: CHARLES ANDY ARNOLD		PHONE NUMBER: 636-745-3933
REPRESENTING: MISSOURI STATE ASSESSORS ASSOCIATION		TITLE: LOBBYIST/CONSULTANT
ADDRESS: 28697 KENDALLWOOD DR.		
CITY: WRIGHT CITY		STATE: MO
		ZIP: 63390
EMAIL: caarnold@arnoldlobby.com	ATTENDANCE: In-Person	SUBMIT DATE: 3/3/2021 9:38 AM

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The bill fixes assessed values at current values and violation the equalization clause of the Missouri Constitution that requires assessors to value properties at market value. The certificate of value requirement will allow assessors to raise values, in some cases significantly, based on the sale of the property. This proposal is similar to the case of California, but California allows a transfer tax to be imposed to make up the difference in lost tax revenues due to the lack of increases based on value.