

Oversight Division

Committee On Legislative Research

PROGRAM EVALUATION

Review of
County Reimbursements for
Assessment Maintenance Plans

Program Evaluation
Review of
County Reimbursements for
Assessment Maintenance Plans

*Prepared for the Committee on Legislative Research
by the Oversight Division*

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THE COMMITTEE ON LEGISLATIVE RESEARCH, Oversight Division, is an agency of the Missouri General Assembly as established in Chapter 23 of the Revised Statutes of Missouri. The programs and activities of the State of Missouri cost approximately \$26 billion annually. Each year the General Assembly enacts laws which add, delete or change these programs. To meet the demands for more responsive and cost effective state government, legislators need to receive information regarding the status of the programs which they have created and the expenditure of funds which they have authorized. The work of the Oversight Division provides the General Assembly with a means to evaluate state agencies and state programs.

THE COMMITTEE ON LEGISLATIVE RESEARCH is a permanent joint committee of the Missouri General Assembly comprised of the chairman of the Senate Appropriations Committee and nine other members of the Senate and the chairman of the House Budget Committee and nine other members of the House of Representatives. The Senate members are appointed by the President Pro Tem of the Senate and the House members are appointed by the Speaker of the House of Representatives. No more than six members from the House and six members from the Senate may be of the same political party.

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Members of the General Assembly:

The Joint Committee on Legislative Research adopted a resolution on June 19, 2015 directing the Oversight Division to perform a program evaluation of the County Reimbursements for Assessment Maintenance Plans by the Department of Revenue - State Tax Commission to determine and evaluate program performance in accordance with program objectives, responsibilities, and duties as set forth by statute or regulation.

The report includes Oversight's comments on internal controls, compliance with legal requirements, management practices, program performance and related areas. We hope this information is helpful and can be used in a constructive manner for the betterment of the state program to which it relates. You may obtain a copy of the report on the Oversight Division's website at www.legislativeoversight.mo.gov.

Respectfully,

Kevin Engler

Representative Kevin Engler
Chairman

EXECUTIVE SUMMARY

County assessors are responsible for determining an assessment value for each property in their county. The assessment value is used to determine how much a taxpayer must pay for political subdivisions in their area. For political subdivisions that cross county borders, the State Tax Commission is responsible for ensuring that the impacted counties assess their property the same. In order to assure that all county assessors are assessing property the same, the assessor is required to file an Assessment Maintenance Plan with the State Tax Commission. The Assessment Maintenance Plan explains how the assessor is determining assessment values for property.

If the Assessment Maintenance Plan is accepted by the State Tax Commission then the county assessor can be reimbursed for costs incurred in doing assessments. In FY 2016, the State Tax Commission will pay the counties \$10,376,876 which is \$3.1452 per parcel for a total 3,299,273 parcels.

Oversight found that the reimbursement program is performing as intended. County assessors get reimbursed when they perform the assessment uniformly.

Chapter 1

Purpose/Objectives

The General Assembly has provided by law that the Joint Committee on Legislative Research may have access to and obtain information concerning the needs, organization, functioning, efficiency and financial status of any department of state government or of any institution that is supported in whole or in part by revenues of the State of Missouri. The General Assembly has further provided by law for the organization of an Oversight Division of the Joint Committee on Legislative Research and, upon adoption of a resolution by the General Assembly or by the Joint Committee on Legislative Research, for the Oversight Division to make investigations into legislative governmental institutions of this state to aid the General Assembly.

The Joint Committee on Legislative Research directed the Oversight Division to perform an evaluation of the reimbursement payments from the Missouri State Tax Commission to counties for performing assessments.

Oversight's review addressed, but was not limited to the following:

1. How property is assessed and how its value is determined.
2. The history of the Assessment Maintenance Fund payments.
3. The process by which an Assessor is reimbursed for expenses.

Scope

The scope of this program evaluation concentrated on the period of January 1, 1979 through June 30, 2015, the length of the funding of the program.

Methodology

The methodology used by the Oversight Division included interviewing the State Tax Commission staff and county assessors, reviewing State of Missouri statutes, rules and regulations, organizational charts, annual reports, financial statements, and analyzing budget and actual expenditure information.

Background

Taxation of real and personal property began in Missouri in 1909, as a way to fund local political subdivisions. Real property includes land and all crops, buildings, structures, improvements and fixtures. Real property includes both residential, agricultural and commercial property. Personal property includes cars, motorcycles, manufactured homes, floating boat docks and more. Local political subdivisions tax both real and personal property.

The Missouri State Tax Commission (STC) is responsible for overseeing the property tax assessment system, which resulted in collections of \$6.7 billion in property tax revenues in 2014. Property tax revenues serve as a major funding source for local political subdivisions including school districts, city governments, county and township governments, fire protection districts, libraries, special road districts, the State's Blind Pension Fund, and others. The assessment of property is done by county assessors and the City of St. Louis Assessor as well as each county's Board of Equalization to determine a value for taxing purposes. The STC exercises general supervisory power over the assessors and Boards of Equalization to ensure compliance with all general property tax assessment laws.

The STC is authorized in the Missouri Constitution to help equalize assessments by counties. The STC, for budgetary purposes only, is under the Department of Revenue and is governed by three commissioners who are appointed by the Governor with advice and consent of the Senate. The STC is located in Jefferson City and has a staff of appraisers, technicians, and hearing officers located in Jefferson City to help assessors carry out their duties. The STC's powers and duties are set forth in Sections 138.190 to 138.480, RSMo.

The STC is a quasi-judicial administrative agency created to perform six basis functions. STC lists those functions as:

1. Equalize inter- and intra-county assessments.
2. Conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization in individual assessment cases.
3. Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates.
4. Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements.
5. Conduct ratio studies to determine the assessment levels in each county and to measure the quality of the assessment program.
6. Complete the original assessment of the distributable property of railroads, airlines, pipelines, telecommunication and public utilities.

The STC is responsible for the review of each county's and the City of St. Louis's assessment and equalization maintenance plan to ensure they are uniform in their assessment procedures across the state. Once the plans are approved by the STC, the county is eligible for reimbursement of a portion of their assessment costs. Current reimbursement funding of

approximately \$10 million assists in collecting \$6.7 billion in property tax annually. Oversight has been asked to review the STC's role in helping counties create and operate their assessment and equalization maintenance plans and the amount of reimbursements the counties receive.

Chapter 2 - Assessment Process

Classification of Property

The assessment of all real and personal property in the State of Missouri is the duty of each county assessor and the City of St. Louis's Assessor (assessor). Chapter 53 of the Missouri Revised Statutes created the position of county assessor in 1939. According to Section 137.015 RSMo, the assessor is responsible for classifying all property in Missouri into the following categories, for tax purposes:

- class one: real property
- class two:, tangible personal property
- class three: intangible personal property.

Once property is classified into one of these categories, the assessor then has the responsibility, to further classify all the class one real property into one of three additional categories:

- 1) residential property;
- 2) agricultural and horticultural property;
- 3) utility, industrial, commercial, railroad, and all other property not included in subclasses (1) and (2) of class 1 property.

After classifying all property, the assessor must determine the appraised value of each piece of property. The assessor uses a number of variables and methods to help determine the appraised value of residential property. The assessor looks at construction that has taken place, sale prices of comparable property, and condition of the property. Assessors collect construction data on property such as materials used in foundations, exterior walls, floors and roofs. They record the size and type of buildings constructed on the property. Information from recent sales prices, as well as appraisals of the property, are gathered to determine the best appraised value.

Aerial maps, geographic information systems and other computer programs allow assessors to track parcels in their county, however, visual inspections of residential property are the most reliable.

Assessors are allowed to use a cost approach, a market approach, an income approach, or a combination of these approaches to determine the most accurate appraised value.

To assist assessors, the State Tax Commission is responsible for providing guidance in calculating the appraised value and in equalizing the valuation of real and tangible personal property among the numerous counties in the state. The STC provides forms and instructions, as well as training, to help assessors in correctly appraising property.

Once the appraised value is determined, a set percentage is applied to determine the assessed value of the property. Section 137.115 RSMo, has defined the percentage rates as:

- Residential property - 19%,
- Agricultural - 12%
- Commercial - 32%

The assessor multiplies the appraised value by the applicable category percentage to calculate the assessed value of the property. For example, a \$100,000 appraised value house in Jefferson City would have an assessed value of \$19,000 ($\$100,000 \times 19\% = \$19,000$). The assessed value of the property is then multiplied by the cumulative total local government tax rate (4.939 per \$100 assessed valuation for Jefferson City) to determine the amount of taxes an owner is required to pay. For example, $\$19,000 \times 4.939/\$100 = \$938.41$ in taxes due for the house.

Assessment Process Review

Taxpayers are required to have their personal property tax assessment lists returned to their county assessor by March 1st each year. The assessor then has until July 1st to complete the real and personal property assessment rolls. The assessment rolls are prepared by the assessor and lists each piece of property in the county and its assessed value.

The assessor's calculations are subject to review by that county's Board of Equalization. Section 138.010 RSMo, creates a Board of Equalization in each county, to be made up of county officials and members of the community. Their duty is to fairly and impartially equalize the valuation of all taxable real and tangible personal property in their county. The Board of Equalization reviews the assessor's numbers and reviews questions by citizens who believe their property was incorrectly assessed.

Statutes require the Board of Equalization to meet beginning on the third Monday of July each year. They review the assessment rolls to ensure that all property on the tax books is entered at its true value. They may make corrections to the tax books based on the appeals of the citizens. The Boards of Equalization must have their work completed by the end of August, per statute.

The STC hears appeals of decisions made by county Boards of Equalization. Appeals must be filed by September 30th, or within 30 days of the Board's decision. Tax rates are due from the local political subdivisions, to the county clerk, in either September or October, of each year. The County Collector then prepares the tax bills that are sent to taxpayers in November with payments due by December 31st.

Operations of school districts, library districts, fire districts, city and county government and many other special districts rely on the collection of property taxes to fund their budgets. Section 137.035 RSMo, allows the following organizations to levy taxes against property: the state if necessary to pay the funded or bonded debt of the state, counties, townships, municipalities, road districts, or school district, libraries, hospitals, public health agencies, recreation grounds and museums, as authorized by law. These local governments set their tax rate which is multiplied

by the assessed value of property to determine how much tax money is to be collected.

The assessors, county Boards of Equalization and the STC work together to create an equalized system of property assessment. The STC's website shows that the 2014 property taxes collected in the state was \$6,754,624,705, broken out by:

Residential -	50.92%
Agriculture -	1.74%
Commercial -	21.85%
Surtax -	3.62%
Centrally assessed -	4.34%
Motor vehicles -	11.65%
Other personal property -	6.44%

Chapter 3 - Maintenance Plan

In order to ensure the uniformity of assessments across Missouri, Section 137.750 RSMo, allows assessors to be reimbursed a portion of their expenses upon the acceptance and approval of an Assessment Maintenance Plan (Plan) by the STC. The Assessment Maintenance Plan requires the assessor to analyze, to a very detailed degree, the operation of their office, including proper staffing levels and adherence to a completed budget. The purpose of the Plan is to assure the duties of the assessor are being properly accomplished. The Plan must be formally adopted by the assessor and the county commission or other governing authority.

The STC helps in the development of this Plan by providing a step by step guide to completing the Assessment Maintenance Plan document. The STC provides training and materials to newly elected assessors. In addition, they publish the Assessor's Manual with instructions on assessing property, help with new assessor training, and provide hands-on demonstrations of materials and programs. The STC provides legislative updates, with meetings held each year and provides for mentorships with other assessors.

The assessor is responsible for several duties, which the assessor must document how they will complete in their Assessment Maintenance Plan. These duties fall under the following categories and include:

Mapping

- Mapping of all real estate within the county boundaries and maintaining those maps.
- Reading, interpreting, verifying and mapping every recorded deed.
- Working with surveyors and attorneys on disputed legal descriptions and property line disputes.
- Processing all newly platted subdivisions and all roads/streets within the county.
- Maintaining/updating the boundaries of every political subdivision within the county.

Real Estate

- Data collecting and classifying every parcel of real estate.
- Collecting all structural measurements, material composition, and condition of improvements.
- Collecting information regarding all new construction annually.
- Determining land value for every real estate parcel in the county.
- Collecting sales values to be used in determining property values (sales letters etc).
- Obtaining cost information to update mass appraisal systems.
- Determining depreciation tables to be used in appraisal system broken into neighborhoods.
- Collecting income/expense information to be used on properties producing income attributable to the property.

Personal Property----Annually Section 137.080 RSMo

- Mailing of annual personal property assessment list.
- 2nd Mailing of personal property assessment list to those who have not returned.
- Identifying, valuing and adding to tax roll every automobile/vehicle in the county requires updating entire data base annually to correspond with NADA.
- Identification and valuing of all business personal property.
- Verifying of eligibility for waivers and/or prior year assessments.
- Valuing of agricultural machinery, livestock and grain.
- Assessing of manufactured homes.

Administrative

- Calculating of annual tax roll allocated properly to each taxing jurisdiction.
- Notifying all real property owners when valuation increases.
- Answering questions for taxpayers regarding assessment.
- Working with public seeking information—banks, title companies, real estate firms, advertising companies, investors/speculators, government agencies, etc.
- Determining properties qualifying for exemption.
- Defending values before Board of Equalization.
- Defending values appealed to the State Tax Commission.
- Defending values/actions in Circuit Court when filed.
- Public Relations—ongoing.

Prior to the introduction of today's computer hardware and software features, the duties of the county assessor were generally accomplished by a visual inspection of real property parcel. Today's assessor's office may still house historical hand-prepared cards for each parcel, but newer structures are often located by satellite photos and building permits as well as tracing sales, recordings of deeds and mortgages. Assessors generally acquire modern appraisal software from a number of vendors. By using their County Assessment Fund, assessors can accumulate funds over a period of years to purchase or lease new products and services to assist them in their assessment duties. The STC approves several appraisal computer packages and estimates that approximately 80 of the 115 appraisers use some sort of GIS package. Assessors are free to choose their own STC approved products as there are no statutory requirements dictating their purchases.

Upon completion of the Plan, the assessor files with the STC. The STC begins the review of the Plan to determine if the assessor is properly valuing all property in the county. Additionally, the STC compares values in adjoining counties to insure political subdivisions which overlap more than one county are uniformly valuing properties.

In reviewing the Plan, the STC looks at a number of items with the goal of insuring that the value of all property in the state is representative of its true value. Initially, the STC does a random sample of properties by selecting 30 commercial and 25 residential properties in each county. They examine sales information when available (there must be a minimum of 50 sales). STC also notes the number of appeals to the Board of Equalization. Too few or too many appeals can be indicative of a problem. Other factors considered include the location of the property, the depreciation of the property and whether the real estate is vacant or improved. The STC also

performs a parcel count review, in order to verify the submitted parcel count.

Acceptance and adherence to the Plan results in reimbursement from the STC. If a plan is not accepted or if an accepted Plan is not followed in practice, the STC is authorized to withhold maintenance plan payments to the county. The STC works with the county to help ensure compliance with the Plan and issues Letters of Concern and Memorandum of Understanding defining issues that the county must address. However, a very high degree of plan acceptance and a very high degree of adherence to the Plans have resulted in nearly all assessors receiving all authorized reimbursements. In the last ten years, only Taney County has failed to qualify for reimbursement (2007-2009 and 2013).

Chapter 4 - Reimbursement History

The Missouri Constitution requires all real and tangible personal property be assessed at its value or a percentage of the value fixed by law. However, prior to 1979, this constitutional requirement was largely ignored and assessments in the state were not uniform. In 1977, David Cassilly, a resident of St. Louis County, sued the county over the assessed value of his property. He noted that his property, built in 1973, was valued higher than his neighbors built in the 1960's because St. Louis County had not completed a general reassessment of all property since 1960.

The Circuit Court ordered St. Louis County (County) to begin a general reassessment of all property located in the county. The County appealed the decision to the Missouri Supreme Court. On January 25, 1979, the Missouri Supreme Court (Court) found that St. Louis County had violated the uniformity provisions of the state constitution. The Court found that the County was required to perform general reassessments yearly. The Court also held that it is the responsibility of the STC to resolve assessment inequities in St. Louis County, as well as across the state, and that the STC possessed administrative powers to accomplish the task.

The STC ordered St. Louis County to submit a plan by July 2, 1979 for general reassessment of the county. The Commission also ordered all other counties to supply a general plan for reassessment. In response to the Supreme Court decision and order for reassessment by the State Tax Commission, the General Assembly adopted both HS for HCS for SB 247 and SCS for SB 333 and 254 in 1979. SB 247 allowed all counties to complete their general reassessment by December 31, 1983, instead of the one year requirement ordered by the courts. In addition, it established a process by which the county assessors could be reimbursed for their reasonable costs of performing a general reassessment. It also created a process by which the assessors could seek reimbursement of their expenses from the state. Reimbursement from the state was to be allowed for the following:

- 1) Fifty percent for reasonable costs incurred in creating the approved assessment plan.
- 2) An additional twenty-five percent for reasonable costs incurred creating the approved assessment plan. These additional costs were defined as additional temporary staff, mapping or record keeping systems, travel expenses; manuals and additional forms. The State's share of the costs were capped at seventy-five percent of the actual costs or thirty dollars per parcel of property.
- 3) An additional twenty-five percent from the taxing jurisdictions for costs incurred.

In 1979, the Oversight Division, in the fiscal note for SB 247, stated there were two million three hundred thousands parcels in the state, and if all the parcels were reimbursed the full thirty dollars allowed by SB 247, the cost of the proposal would be \$69 million. The \$69 million, however, would be payable over three fiscal years as the proposal did not allow payment until a general reassessment plan was approved. The General Assembly appropriated \$5.3 million in FY 1980, \$19.8 million in FY 1981, \$19.8 million in FY 1982 and \$20.046 million in FY 1983 to help pay the expenses of the general reassessment.

The counties and STC began working together in 1979, to complete the statewide reassessment of all property by the established deadline in 1983. The General Assembly followed up in 1983 with CCS for HCS for SCS for SB 63, 60, 48, 65 and 71 and extended the time allowed to complete the general reassessment until December 31, 1984. The General Assembly also appropriated another \$12,333,145 for reimbursement of the general reassessment expenses. SB 63 et al, further clarified what would be reimbursable as a reasonable expense. The statewide reassessment was completed in 1985. In 1987, a two year assessment cycle commenced with property assessments being updated in odd numbered years.

Once the statewide reassessment was completed, the General Assembly in 1986, with CCS for HCS for SS for SB 476, significantly changed the reimbursement rate assessors were to receive. The bill established a new state funding calculation by setting a maximum payment to assessors of five dollars and fifty cents per parcel of real property with an inflation rate that could be increased by three percent each year. This rate would be capped at one half of the county's expenses. All counties were to receive a minimum of three dollars per parcel for the first 20,000 parcels if they expended an amount equal to this amount. The proposal also required each county to establish a dedicated "Assessment Fund" to handle the expenses of the assessors office as well as the payments from their county and the state. Therefore, the proposal lowered the thirty dollars per parcel maximum to five dollars and fifty cents per parcel maximum.

In 1989, the General Assembly with SS for SCS for HCS for HBs 181 and 633 again provided that an assessment plan had to be approved for assessors to receive reimbursement. It allowed a county to be reimbursed one half of all current and past unreported expenses. The proposal also specified expenses that were not reimbursable, as well as expenses that needed prior approval from the STC.

In 1999, the General Assembly in CCS for HCS for SB 219 increased the maximum reimbursement rate from five dollars and fifty cents per parcel to seven dollars per parcel but did not change the three dollar per parcel minimum. It also allowed a county's expenses to be reimbursed up to sixty percent. No changes since 1999, other than the annual appropriation amount, have affected the reimbursement rate.

Table 1 shows the yearly appropriation amount and reimbursement rate for the program. The STC receives a set appropriation amount each year and calculates which years' certified parcel count would give each county the most money from the appropriation. The parcel count used for each year's reimbursement is listed in the chart below. For the last few years, the STC has used the 2014 certified parcel count since it provided for the least amount of lapsed appropriation. Appendix B, attached to this report, provides the actual parcel count for each county for each of the last five fiscal years

Table 1 - Parcel Rate and Appropriation Amount

Fiscal Year	Per Parcel Rate	Parcel Count Used for Reimbursement	Annual Appropriation
2017	proposed \$3.1452	3,299,273	not yet determined
2016	\$3.1452	3,299,273	\$10,376,876
2015	\$3.00	3,292,292	\$9,876,876
2014	\$3.00	3,299,273	\$9,843,804
2013	\$3.00	3,292,292	\$9,793,971
2012	\$3.41	3,286,620	\$11,132,480
2011	\$4.00	3,281,268	\$12,480,296
2010	\$4.00*	3,270,861	\$19,020,668***
2009	\$6.00	3,261,555	\$19,020,668
2008	\$6.00	3,248,875	\$19,020,668
2007	\$6.00	3,219,940	\$18,785,668
2006	\$5.90**	3,172,907	\$18,785,668
2005	\$5.90	3,127,133	\$18,785,668
2004	\$5.90	3,081,143	\$14,985,668
2003	\$5.00	3,043,123	\$16,218,433
2002	\$5.50	2,995,441	\$18,218,433
2001	\$6.20	2,962,091	\$17,824,473
2000	\$6.20	2,936,217	\$16,982,518
1999	\$6.20	2,888,157	\$17,020,518
1998	\$6.20	2,863,465	\$15,953,089
1997	\$6.20	2,837,027	\$15,400,000
1996	\$6.20	2,773,739	\$14,300,000
1995	\$6.20	N/A	\$14,300,000
1994	\$6.20	N/A	\$13,473,867
1993	\$6.20	N/A	\$14,300,000
1992	\$6.20	N/A	\$13,600,000

Fiscal Year	Per Parcel Rate	Parcel Count Used for Reimbursement	Annual Appropriation
1991	\$6.20	N/A	\$13,000,000
1990	\$6.20	N/A	\$12,796,111
1989	\$6.00	N/A	\$11,000,000
1988	\$5.83	N/A	\$8,568,140
1987	\$5.67	N/A	\$4,399,100****
1986	\$5.50	N/A	\$5,398,200

Source: State Tax Commission and State Session Laws

* All counties were reimbursed at \$4 per parcel with the exception of St. Louis City which received \$5.53 per parcel. The City received \$2.47 in FY 2011 to reconcile the difference.

** Changed to a fiscal year for reimbursement.

***Mandatory Governor's withholding of \$6,117,708 (net appropriation was \$12,902,960).

****Governor withheld an additional \$1 million that was appropriated.

N/A -State Tax Commission does not maintain records that far back.

Chapter 5 - Reimbursement Payments

Section 137.750 RSMo, allows a county with an approved Plan to have a portion of all expenses associated with the creation of the Plan reimbursed by the state. The STC, upon approval of the Plan, may reimburse up to sixty percent of all current and past unreported quarterly expenses of the assessor. The STC shall reimburse a county a minimum of three dollars per parcel for up to twenty thousand parcels. The statute allows the STC to reimburse as much as seven dollars per parcel, but due to budget constraints, the STC has been paying three dollars per parcel to the counties the last few years. The FY 2016 amount will be \$3.1452 per parcel.

In order to receive reimbursement, the assessor must submit a completed Quarterly Reimbursement Form (Form) to the STC. Forms are due within thirty days of the end of the quarter, or by April 30th, July 30th, October 30th and January 30th each year. The Form is used to list all expenses of the assessor in assessing property. The STC provides training to the assessors on how to properly complete the Form as well as step by step instructions.

The Form asks for an accounting of all assessor and assessor staff salaries, as well as all office expenses, mileage, computer and non-computer equipment used in assessment. Per Section 137.3750 RSMo, some expenses require prior approval by the STC. These expenses include equipment leases, computer hardware purchases and leases, software purchases and leases, and such other expenses as aerial photography, geographic information systems, legal fees and utilities for leased space. Until March 1, 2015, assessors were required to submit a letter to the STC to get pre-approval. The STC would then notify the assessor of which expenses were approved. Only pre-approved expenses could be reimbursed.

On March 1, 2015, the STC changed its pre-approval policy. The budgets submitted with the assessment maintenance plans are reviewed to determine if the budget can support all of the expenses listed. The STC approves the budget and now considers the budget approval as the preapproval process. Should an expense arise after the budget is approved, the assessor would submit a letter to obtain STC approval. This change has eliminated redundant paperwork by assessors.

The Form requires all expenditures to include receipts or copies of paid invoices as proof of payment. The Forms are audited by the STC in the following method:

- Verify each receipt is a legitimate expense to the assessor's office.
- Verify that each expense is correctly reported on the Form.
- Verify that expenses that needed pre-approval, were pre-approved.
- Verify mileage logs submitted and the calculation of the mileage.

Once the Forms are audited and approved, the STC releases the reimbursement payment. The majority of counties receive all their reimbursement payments in the first two quarters of the state fiscal year. However, they must continue to file their Forms to assist with the accounting of assessment expenses. If a county does not have their Form approved, they are notified by the STC and are provided an opportunity to amend the Form and receive payment.

Table 2 shows the total paid to all counties for the last five fiscal years. A detailed report showing the amount each county received in each of the last five fiscal years is attached as Appendix A to this report.

Table 2 - Actual reimbursement payments made to counties over last five years

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Total	\$12,401,496	\$11,121,903	\$9,630,867	\$9,843,804	\$9,875,176

Source: Missouri House of Representatives

Chapter 6 - Funding Options

Oversight has determined that the assessment maintenance program works as it was originally intended. The payments reimburse counties for a portion of the assessors' expenses in doing their duties of assessing property. The State Tax Commission works with assessors to ensure timeliness and uniformity of all assessments in the state. The General Assembly may want to consider whether payments should be continued or eliminated. If continued, should the payments be increased or lowered? Oversight presents these options below.

Option 1 - Elimination of the Reimbursement

The current funding is based on the number of parcels in a county and the amount appropriated by the General Assembly. Until recently, the appropriated amount was three dollars per parcel. In FY 2016 the rate was increased to \$3.1452 per parcel. The 2016 parcel count is estimated to be 3,299,273 parcels. The total appropriated was \$10,376,876. Elimination of this reimbursement would require statutory changes, but would reduce state expenditures by \$10,376,876 annually.

Option 2 - Increase the Funding to the Cap

The current statutory language allows the General Assembly to appropriate up to seven dollars per parcel. If the current parcel count of 3,299,273 is used and is reimbursed at the \$7.00 rate, the expense to the state would be \$23,094,911. This option would not require General Assembly approval beyond appropriation of an extra \$12,718,035.

Option 3 - Cap the Parcel Reimbursement at 20,000 Parcels

Statutes require a minimum distribution to the counties of three dollars for the first twenty thousand parcels; however, the State Tax Commission reimburses for all parcels in a county and the twenty thousand parcel limit has never been imposed. If the statutes were amended to cap the total parcel count at twenty thousand parcels per county, then the state could reduce its appropriation. Thirty-seven counties and City of St. Louis would be subject to the reduction in parcel count to the lower limit. Using the FY 2014 actual parcel count per county, Oversight recalculated the minimum amount the General Assembly would need to appropriate to the twenty thousand parcel limit. It would decrease the parcel count from 3,299,273 to 1,653,827. Currently the state pays \$10,376,876 ($\$3.1452 \times 3,299,273$), but would only owe \$5,201,617 ($\$3.1452 \times 1,653,827$) if the 20,000 maximum parcel per county count was used. This option would require statutory change, but would result in reducing state expenditures by \$5,175,259.

APPENDIX A

REIMBURSEMENTS TO COUNTIES

Appendix A - Reimbursement payments made to counties for assessment.

County	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Adair	\$57,184	\$49,479	\$43,530	\$44,052	\$43,653
Andrew	\$40,808	\$35,744	\$31,446	\$31,809	\$32,205
Atchison	\$24,352	\$21,145	\$18,603	\$18,969	\$18,903
Audrain	\$61,276	\$52,115	\$45,849	\$45,690	\$45,714
Barry	\$102,948	\$89,468	\$78,711	\$78,624	\$78,852
Barton	\$32,484	\$27,938	\$24,579	\$24,693	\$24,768
Bates	\$54,260	\$46,741	\$41,121	\$39,855	\$40,299
Benton	\$124,772	\$109,171	\$96,045	\$96,408	\$96,006
Bollinger	\$41,888	\$37,435	\$32,934	\$33,258	\$33,594
Boone	\$243,656	\$221,251	\$194,649	\$196,422	\$197,535
Buchanan	\$159,120	\$136,949	\$120,483	\$121,191	\$121,377
Butler	\$107,368	\$93,079	\$81,888	\$83,121	\$83,553
Caldwell	\$33,392	\$28,883	\$25,410	\$25,671	\$25,827
Callaway	\$107,620	\$90,327	\$79,467	\$79,092	\$79,410
Camden	\$255,240	\$227,897	\$200,496	\$202,884	\$204,537
Cape Girardeau	\$136,852	\$120,973	\$106,428	\$107,247	\$108,195
Carroll	\$38,936	\$33,670	\$29,640	\$29,925	\$30,189
Carter	\$26,656	\$23,048	\$20,277	\$20,295	\$20,310
Cass	\$189,920	\$164,526	\$144,744	\$145,164	\$145,164
Cedar	\$43,752	\$37,953	\$33,390	\$33,816	\$34,164
Chariton	\$47,092	\$40,923	\$36,003	\$36,075	\$36,174
Christian	\$131,036	\$119,763	\$105,363	\$107,019	\$109,245
Clark	\$28,860	\$25,053	\$22,041	\$22,344	\$22,317
Clay	\$347,204	\$309,710	\$272,472	\$274,953	\$276,540

OVERSIGHT DIVISION
 Program Evaluation
 County Reimbursement for Assessment Maintenance Plans

County	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Clinton	\$50,888	\$45,244	\$39,804	\$40,038	\$39,849
Cole	\$135,028	\$116,428	\$102,429	\$102,306	\$102,726
Cooper	\$45,796	\$39,778	\$34,995	\$35,151	\$35,556
Crawford	\$69,504	\$60,483	\$53,211	\$53,499	\$53,862
Dade	\$27,480	\$23,962	\$21,081	\$21,267	\$21,471
Dallas	\$50,208	\$43,822	\$38,553	\$38,643	\$38,931
Davies	\$41,488	\$35,846	\$31,536	\$31,824	\$32,208
Dent	\$43,796	\$37,558	\$33,042	\$33,174	\$33,192
DeKalb	\$27,916	\$24,320	\$21,396	\$21,831	\$21,915
Douglas	\$42,088	\$37,012	\$32,562	\$32,835	\$33,174
Dunklin	\$86,332	\$79,010	\$69,510	\$69,357	\$69,357
Franklin	\$276,408	\$243,324	\$214,068	\$215,220	\$215,565
Gasconade	\$57,336	\$49,401	\$43,461	\$43,647	\$43,806
Gentry	\$29,144	\$25,347	\$22,299	\$22,404	\$22,539
Greene	\$456,832	\$405,596	\$356,829	\$360,036	\$361,341
Grundy	\$36,932	\$31,948	\$28,107	\$28,164	\$28,377
Harrison	\$39,872	\$34,632	\$30,468	\$30,615	\$30,885
Henry	\$63,216	\$54,795	\$48,207	\$48,891	\$48,717
Hickory	\$43,348	\$37,271	\$32,790	\$32,913	\$32,880
Holt	\$27,980	\$24,238	\$21,324	\$21,543	\$21,699
Howard	\$31,896	\$27,819	\$24,474	\$24,540	\$24,720
Howell	\$85,680	\$75,866	\$66,744	\$67,353	\$67,383
Iron	\$47,032	\$40,426	\$35,565	\$35,589	\$35,757
Jackson	\$1,142,864	\$995,304	\$875,634	\$886,804	\$888,438
Jasper	\$225,572	\$202,561	\$178,206	\$178,986	\$179,307

OVERSIGHT DIVISION
 Program Evaluation
 County Reimbursement for Assessment Maintenance Plans

County	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Jefferson	\$429,416	\$378,524	\$333,012	\$334,044	\$334,869
Johnson	\$104,864	\$91,398	\$80,409	\$79,434	\$80,226
Knox	\$22,644	\$19,614	\$17,256	\$17,403	\$17,622
Laclede	\$86,364	\$73,816	\$64,941	\$65,307	\$65,787
Lafayette	\$90,516	\$77,359	\$68,058	\$67,251	\$66,708
Lawrence	\$78,536	\$69,929	\$61,521	\$62,037	\$62,037
Lewis	\$33,468	\$28,849	\$25,380	\$25,806	\$25,905
Lincoln	\$113,128	\$100,871	\$88,743	\$89,985	\$90,480
Linn	\$44,524	\$37,660	\$33,132	\$33,081	\$33,258
Livingston	\$41,072	\$35,416	\$31,158	\$31,428	\$31,527
Macon	\$52,736	\$45,350	\$39,897	\$40,068	\$40,512
Madison	\$40,036	\$34,908	\$30,711	\$30,870	\$31,137
Maries	\$29,996	\$26,560	\$23,367	\$23,529	\$23,928
Marion	\$60,144	\$51,996	\$45,744	\$46,317	\$46,407
McDonald	\$56,724	\$49,759	\$43,776	\$44,268	\$44,607
Mercer	\$20,796	\$17,872	\$15,723	\$15,771	\$15,813
Miller	\$80,808	\$71,951	\$63,300	\$63,600	\$63,819
Mississippi	\$38,008	\$32,869	\$28,917	\$28,989	\$29,064
Moniteau	\$37,344	\$32,716	\$28,782	\$28,782	\$29,502
Monroe	\$35,380	\$30,843	\$27,135	\$27,612	\$27,864
Montgomery	\$44,680	\$38,523	\$33,891	\$33,837	\$33,843
Morgan	\$116,204	\$102,256	\$89,961	\$90,393	\$90,762
New Madrid	\$58,012	\$50,495	\$44,424	\$44,577	\$44,577
Newton	\$118,196	\$103,528	\$91,080	\$92,049	\$92,883
Nodaway	\$56,508	\$49,278	\$43,353	\$43,647	\$43,926

OVERSIGHT DIVISION
 Program Evaluation
 County Reimbursement for Assessment Maintenance Plans

County	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Oregon	\$35,360	\$31,624	\$27,822	\$28,293	\$28,440
Osage	\$42,548	\$37,142	\$32,676	\$33,096	\$33,282
Ozark	\$47,672	\$40,985	\$36,057	\$36,429	36,642
Pemiscot	\$54,932	\$47,211	\$41,535	\$41,766	\$41,892
Perry	\$55,380	\$49,356	\$43,422	\$43,515	\$43,587
Pettis	\$97,648	\$83,675	\$73,614	\$73,974	\$74,307
Phelps	\$89,232	\$76,674	\$67,455	\$67,005	\$66,573
Pike	\$50,720	\$44,016	\$38,724	\$38,985	\$39,348
Platte	\$152,452	\$141,474	\$124,464	\$124,464	\$122,466
Polk	\$66,708	\$59,406	\$52,263	\$53,190	\$54,138
Pulaski	\$66,320	\$60,238	\$52,995	\$55,344	\$56,799
Putnam	\$27,732	\$23,846	\$20,979	\$21,615	\$21,800
Ralls	\$33,904	\$29,885	\$26,292	\$26,553	\$26,907
Randolph	\$57,128	\$48,691	\$42,837	\$43,140	\$43,284
Ray	\$62,360	\$53,401	\$46,980	\$47,019	\$46,968
Reynolds	\$39,720	\$34,284	\$30,162	\$30,240	\$30,399
Ripley	\$41,816	\$36,323	\$14,769	\$32,142	\$32,196
Saline	\$63,208	\$54,338	\$47,805	\$48,087	\$48,222
Schuyler	\$16,160	\$13,889	\$12,219	\$12,183	\$12,375
Scotland	\$21,220	\$18,356	\$16,149	\$16,149	\$16,533
Scott	\$89,908	\$77,809	\$68,454	\$68,808	\$69,120
Shannon	\$32,804	\$29,445	\$25,905	\$26,157	\$26,208
Shelby	\$25,764	\$22,175	\$19,509	\$19,563	\$19,704
St. Charles	\$573,296	\$530,023	\$466,296	\$471,498	\$472,407
St. Clair	\$45,908	\$38,949	\$34,266	\$34,053	\$33,918

OVERSIGHT DIVISION
 Program Evaluation
 County Reimbursement for Assessment Maintenance Plans

County	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
St. Francois	\$162,576	\$139,544	\$122,766	\$123,072	\$122,799
St. Louis	\$1,585,420	\$1,358,073	\$1,194,786	\$1,191,240	\$1,194,261
St. Louis City	\$340,116	\$473,731	\$416,772	\$419,892	\$417,237
Ste. Genevieve	\$74,592	\$64,783	\$56,994	\$57,603	\$57,855
Stoddard	\$74,520	\$63,924	\$56,238	\$56,613	\$56,670
Stone	\$130,040	\$116,578	\$102,561	\$103,545	\$104,700
Sullivan	\$28,352	\$24,467	\$21,525	\$21,579	\$21,816
Taney	\$86,996	\$155,281	\$0	\$138,777	\$139,716
Texas	\$69,984	\$61,032	\$53,694	\$54,258	\$53,380
Vernon	\$56,920	\$49,789	\$43,803	\$44,112	\$44,403
Warren	\$93,536	\$85,444	\$75,171	\$75,591	\$75,882
Washington	\$106,248	\$91,310	\$80,331	\$80,349	\$79,143
Wayne	\$56,836	\$49,060	\$43,161	\$43,344	\$43,176
Webster	\$73,148	\$64,960	\$57,150	\$58,062	\$59,031
Worth	\$12,516	\$10,830	\$9,528	\$9,588	\$9,669
Wright	\$48,380	\$42,287	\$37,203	\$37,668	\$38,124
Total	\$12,401,496	\$11,121,903	\$9,630,867	\$9,843,804	\$9,875,176

Source: Missouri House of Representatives obtained from SAMII

APPENDIX B

COUNTY PARCEL COUNTS

Appendix B - Parcel Count of each County

County	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Adair	14,684	14,710	14,551	14,592	14,624
Andrew	10,603	10,669	10,735	10,794	10,865
Atchison	6,323	6,332	6,301	6,301	6,331
Audrain	15,230	15,238	15,238	15,215	15,086
Barry	26,208	26,191	26,284	26,274	26,196
Barton	8,231	8,232	8,256	8,269	8,285
Bates	13,285	13,409	13,433	13,520	13,554
Benton	32,136	32,179	32,002	32,056	32,083
Bollinger	11,086	11,132	11,198	11,209	11,248
Boone	65,474	65,474	65,845	66,763	66,881
Buchanan	40,397	40,437	40,459	40,495	40,514
Butler	27,707	27,757	27,851	27,919	28,060
Caldwell	8,557	8,577	8,609	8,629	8,654
Callaway	26,364	26,470	26,470	26,491	26,483
Camden	67,628	67,779	68,179	68,324	68,374
Cape Girardeau	35,749	35,846	36,065	36,260	36,404
Carroll	9,975	10,007	10,063	10,078	10,097
Carter	6,765	6,760	6,770	6,759	6,987
Cass	48,388	48,388	48,388	48,717	48,873
Cedar	11,272	11,364	11,388	11,481	11,537
Chariton	12,025	12,041	12,058	12,050	12,078
Christian	35,673	36,145	36,415	36,806	37,295
Clark	7,448	7,431	7,439	7,442	7,454
Clay	91,651	92,011	92,180	92,223	92,752

OVERSIGHT DIVISION
 Program Evaluation
 County Reimbursement for Assessment Maintenance Plans

County	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Clinton	13,346	13,315	13,283	13,263	13,377
Cole	34,102	34,173	34,242	34,395	34,452
Cooper	11,717	11,747	11,852	11,865	11,879
Crawford	17,833	17,933	17,954	18,043	18,065
Dade	7,089	7,132	7,157	7,194	7,238
Dallas	12,881	12,911	13,012	12,977	13,075
Daviess	10,608	10,683	10,736	10,761	10,799
DeKalb	7,277	7,305	7,305	7,365	7,368
Dent	11,058	11,081	11,064	11,059	11,074
Douglas	10,945	10,978	11,058	11,150	11,244
Dunklin	23,119	23,119	23,119	21,505	21,516
Franklin	71,740	71,855	71,855	70,952	71,070
Gasconade	14,549	14,577	14,602	14,593	14,644
Gentry	7,468	7,477	7,513	7,518	7,660
Greene	120,012	120,114	120,447	120,657	120,756
Grundy	9,388	9,425	9,459	9,506	9,512
Harrison	10,205	10,254	10,295	10,335	10,376
Henry	16,297	16,405	16,239	16,379	16,363
Hickory	10,971	10,946	10,960	10,972	10,949
Holt	7,181	7,214	7,233	7,261	7,267
Howard	8,180	8,151	8,240	8,210	8,246
Howell	22,451	22,434	22,461	22,547	22,639
Iron	11,863	11,916	11,919	11,909	11,987
Jackson	295,585	296,003	296,146	296,541	298,278
Jasper	59,662	59,668	59,769	59,935	59,191

OVERSIGHT DIVISION
 Program Evaluation
 County Reimbursement for Assessment Maintenance Plans

County	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Jefferson	111,348	111,492	111,623	111,721	111,829
Johnson	26,478	26,599	26,742	26,825	26,653
Knox	5,801	5,840	5,874	5,901	5,957
Laclede	21,769	21,888	21,929	21,916	21,940
Lafayette	22,417	22,346	22,236	22,362	23,213
Lawrence	20,679	20,717	20,679	20,726	20,775
Lewis	8,602	8,608	8,635	8,680	8,703
Lincoln	29,995	30,063	30,160	30,241	30,455
Linn	11,027	11,060	11,086	11,050	11,062
Livingston	10,476	10,517	10,509	10,522	10,557
Macon	13,356	13,418	13,504	13,500	13,692
Madison	10,290	10,340	10,379	10,410	10,449
Maries	7,843	7,918	7,976	7,986	8,059
Marion	15,439	15,469	15,469	15,633	15,713
McDonald	14,756	14,847	14,869	14,896	14,940
Mercer	5,257	5,266	5,271	5,299	5,320
Miller	21,200	21,248	21,273	21,334	21,395
Mississippi	9,663	9,658	9,688	9,729	9,724
Moniteau	9,594	9,594	9,834	9,832	9,888
Monroe	9,204	9,244	9,288	9,372	9,383
Montgomery	11,279	11,271	11,281	11,323	11,309
Morgan	30,131	30,217	30,254	30,370	30,324
New Madrid	14,859	14,868	14,859	14,867	14,926
Newton	30,683	30,861	30,961	31,071	31,253
Nodaway	14,549	14,642	14,642	14,738	14,784

OVERSIGHT DIVISION
 Program Evaluation
 County Reimbursement for Assessment Maintenance Plans

County	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Oregon	9,431	9,460	9,480	9,586	9,728
Osage	11,032	11,060	11,094	11,112	11,160
Ozark	12,143	12,165	12,214	12,212	12,213
Pemiscot	13,922	13,944	13,964	13,970	13,980
Perry	14,505	14,509	14,529	14,591	14,603
Pettis	24,658	24,495	24,976	24,801	24,859
Phelps	22,335	22,397	22,191	22,489	22,892
Pike	12,995	13,083	13,116	13,177	13,241
Platte	41,488	40,822	40,822	41,261	41,845
Polk	17,730	17,881	18,046	18,208	18,526
Pulaski	18,448	18,699	18,933	19,086	19,226
Putnam	7,205	7,248	7,270	7,303	7,330
Ralls	8,851	8,892	8,969	9,010	9,017
Randolph	14,380	14,422	14,428	14,460	14,496
Ray	15,673	15,666	15,656	15,676	15,705
Reynolds	10,080	10,160	10,133	10,122	10,180
Ripley	10,714	10,730	10,732	10,768	10,878
Saline	16,029	16,047	16,074	16,117	16,146
Schuyler	4,061	4,118	4,125	4,136	4,154
Scotland	5,383	5,458	5,511	5,564	5,573
Scott	22,936	22,975	23,040	23,089	23,237
Shannon	8,719	8,670	8,736	8,747	8,758
Shelby	6,521	6,549	6,568	6,594	6,631
St. Charles	157,166	157,131	157,469	157,967	158,690
St. Clair	11,351	11,333	11,306	11,293	11,257

OVERSIGHT DIVISION
 Program Evaluation
 County Reimbursement for Assessment Maintenance Plans

County	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
St. Francois	41,024	40,964	40,933	40,940	41,269
St. Louis	397,080	398,087	398,087	399,701	398,883
St. Louis City	139,964	139,079	139,079	138,699	138,556
Ste. Genevieve	19,201	19,228	19,285	19,322	19,292
Stoddard	18,871	18,849	18,809	18,911	18925
Stone	34,515	34,771	34,900	35,007	35,084
Sullivan	7,193	7,212	7,272	7,308	7,359
Taney	46,259	46,318	46,572	46,718	47,022
Texas	18,086	18,188	18,360	18,402	18,579
Vernon	14,704	14,752	14,801	14,838	14,885
Warren	25,197	25,217	25,294	25,329	25,418
Washington	26,783	26,753	26,381	26,381	27,066
Wayne	14,448	14,527	14,572	14,602	14,657
Webster	19,354	19,529	19,677	19,857	20,043
Worth	3,196	3,215	3,223	3,218	3,228
Wright	12,556	12,631	12,708	12,803	12,844
Total	3,281,268	3,286,620	3,292,292	3,299,273	3,309,478

Source: State Tax Commission

APPENDIX C

Jeani Hancock

From: Wankum, Sandy <Sandy.Wankum@stc.mo.gov>
Sent: Tuesday, December 01, 2015 2:00 PM
To: Jeani Hancock
Subject: RE: Oversight report meeting

Jeanie:

The State Tax Commission has reviewed the Program Evaluation Review of County Reimbursements for Assessment Maintenance Plans and found it to be both comprehensive and accurate. The Commission appreciates the professional manner utilized by the Oversight Division in reviewing and critiquing the county reimbursement program. The Commission used this process as an opportunity to perform self evaluations in an effort to improve efficiencies.

Should the Committee require any additional information from our agency, we stand ready to provide anything necessary in a timely manner.

Sincerely,

Bruce E. Davis
Chairman

Randy B. Holman
Commissioner

Victor Callahan
Commissioner

Let me know if you require anything further.

Sandy Wankum

State Tax Commission of Missouri
301 West High Street
P.O. Box 146
Jefferson City, MO 65102-0146
573-751-1709
573-751-1341 (Fax)
sandy.wankum@stc.mo.gov

From: Jeani Hancock [<mailto:Jeani.Hancock@ir.mo.gov>]
Sent: Tuesday, December 01, 2015 8:40 AM
To: Wankum, Sandy
Subject: Oversight report meeting

The meeting is currently set for December 11, 2015 at 8:30am in HHR 6. If you have any questions please let me know.

Jeani Hancock
Oversight Division
573-526-8122