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**STATE TAX COMMISSION
OF MISSOURI**

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November 1, 2023

Ms. Becky Plattner, Presiding Commissioner
Mr. Monte Fenner, Southern Commissioner
Ms. Stephanie Gooden, Northern Commissioner
Saline County Courthouse
19 E. Arrow Street, Room 101
Marshall, MO 65340
By email: commission@salinecountymo.org


Dear Ms, Plattner, Mr. Fenner, and Ms. Gooden,

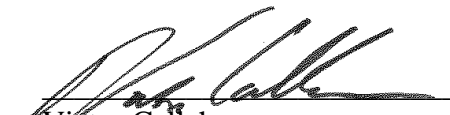
County Assessors are required to submit a maintenance plan every assessment cycle and an approved budget annually. The maintenance plans are signed by the county assessor and county commissioners and approved and signed by the State Tax Commission. The maintenance plan details the county's specific assessment plans and the county approved budget. The 2022-2023 Saline County Maintenance and 2023 approved budget provides that \$80,000 of general revenue funds are to be deposited into the assessment fund.

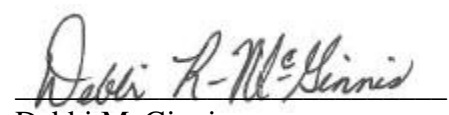
Section 137.720, RSMo, states "to be eligible for the state cost-share funds provided pursuant to Section 137.750, every county shall provide from the county general revenue fund, an amount equal to an average of the three most recent years of the amount provided to general revenue to the assessment fund, except that a lesser amount shall be acceptable if unanimously agreed upon by the county assessor, county governing body and the state tax commission. The county shall deposit the county general revenue funds in the assessment fund as agreed to in its original or amended maintenance plan, state reimbursement funds shall be withheld until the amount due is properly deposited in such fund."

The authorization by the State Tax Commission for state reimbursement payments to a county is contingent upon the county first depositing general revenue funds in the assessment fund "as agreed to" in the county's maintenance plan. The State Tax Commission must not authorize payment of state reimbursement funds until after the county has deposited the general revenue funds in the assessment fund in the manner specified in the maintenance plan. That State Tax Commission will hold all remaining funds (\$13,118.21) for fiscal year 2024 until the general revenue deposit is made into the assessment fund.

Sincerely,


Gary Romine
Chairman


Victor Callahan
Commissioner


Debbi McGinnis
Commissioner

CC: Jessica Adcock Goodman, Saline County Assessor