

JESSICA ADCOCK GOODMAN



January 6, 2025

Dear Residential Saline County Taxpayer,

This letter is to notify you of the upcoming increase in appraised value for all Saline County Residential Parcels. The increase will take affect for the 2025 tax year.

On March 11, 2023, the Missouri State Tax Commission completed their Residential Sales Study for Saline County. The findings of the residential study came back out of compliance resting at 75%. Missouri law provides that all Assessors in the State of Missouri must be within 90-110% of what property is selling for in your county. Residential sales studies are completed every two years by the Missouri State Tax Commission (STC). The data provided for the sales study comes from individuals who have purchased property in the last 2 years.

Due to being out of compliance the Missouri State Tax Commission has issued a Memorandum of Understanding outlining what steps must be taken to bring Saline County back into compliance. Those steps include increasing land **AND** improvements by 15%. This does **NOT** imply that your taxes will go up 15%. This is only to state that the appraised value will increase by 15%.

In June of 2025 each parcel owner will receive an impact notice showing the change in value. If you do not agree with the value placed on your property you may call the Assessor's office to set up an informal hearing to go over your property record card. You may also schedule an interior inspection by calling the Assessors Office at 660-886-4380, Monday – Friday, 8:00 am – 4:30 pm.

At this time, we do not know the impact this will have on taxes until the levies are set by the taxing entities in the fall.

If you have previously taken your property to the Board of Equalization, you will need to do so again as the reassessment process overrides the value that was placed by the Saline County Board of Equalization in previous years.

Respectfully,

Jessica Adcock Goodman  
Saline County Assessor


## Memorandum of Understanding

This Memorandum of Understanding refers to the 2024-2025 Saline County Assessment Maintenance Plan Agreement (hereby referenced as the "Plan"), signed by the Assessor on 12/06/2023, signed by the County Commissioners on 01/31/2024, and approved and signed by the Commissioners of the State Tax Commission of Missouri on 04/30/2024.

This Memorandum of Understanding made and entered this 3rd day of January 2025 by and between the County Assessor and the State Tax Commission, sets out the parties' understanding to the following terms, pursuant to Missouri Revised Statutes 137.115 & 137.750. The 2023-2024 Residential Sales Study result of 75.37% is not within the acceptable parameters of 90% to 110%

1. The County Assessor's office will continue a parcel-by-parcel review of the county to confirm that all data is correct.
2. The County Assessor will conduct a Depreciation Study, Neighborhood Study and Land Study. The Assessor will analyze these studies and will raise the Residential Subclass by 15.00% to progress toward market value for the 2025 County Assessment Roll. In the event that residential property values increase by more than 15%, the Assessor will make sure Physical Inspections are completed in compliance with Section 137.115, RSMo.
3. The Assessor will continue to monitor the local market and analyze sales data. The County Assessor will consult with their CAMA provider to make any additional adjustments as deemed necessary to progress toward market value for the 2025 County Assessment Cycle.
4. The goal for the 2025 County Assessment Roll is to make progress towards fair market value by implementing the items above. The State Tax Commission is aware of the requirements of Section 137.115.10, RSMo., and potential staffing constraints to attain market value; however, counties are not required to conduct a physical inspection for valuation increases up to 15% should a county not have sufficient staffing to comply with Section 137.115.10 for increases in excess of 15%. Additionally, the statutory requirement of Section 137.115.10 pertains to improvements and land values separate and apart. If it is determined that a county needs to increase land values based on the land study and improvements based on the Depreciation Study and Neighborhood Study, the land may increase by 15% and the improvement may increase by 15% if the market warrants such increases. The State Tax Commission shall continue to monitor the County's progress as set forth in the 2024-2025 County Assessment Maintenance Plan. The State Tax Commission will also continue to monitor the items listed above.


The undersigned approve this Memorandum of Understanding:

  
County Assessor

1/3/2025  
Dated

  
STC Chairman      01/07/2025  
Dated

  
STC Commissioner      01/07/2025  
Dated

  
STC Commissioner      01/07/2025  
Dated

JESSICA ADCOCK GOODMAN



January 6, 2025

Dear Commercial Saline County Taxpayer,

This letter is to notify you of the upcoming increase in value for all Saline County Commercial Parcels. The increase will take affect for the 2025 tax year.

On December 28, 2023, the Missouri State Tax Commission completed their Commercial Sales Study for Saline County. The findings of the commercial study came back out of compliance resting at 66.67%. Missouri law provides that all Assessors in the State of Missouri must be within 90-110% of what commercial property is selling for in your county. Commercial sales studies are completed every six years by the Missouri State Tax Commission (STC).

Due to being out of compliance the Missouri State Tax Commission has issued a Memorandum of Understanding outlining what steps must be taken to bring Saline County back into compliance. Those steps include increasing the current commercial cost manual to the 2023 cost.

In June of 2025 each commercial parcel owner will receive an impact notice showing the change in value. If you do not agree with the value placed on your property you may call the Assessor's office to set up an informal hearing to go over your property record card. You may also schedule an interior inspection by calling the Assessors Office at 660-886-4380, Monday – Friday, 8:00 am – 4:30 pm.

At this time, we do not know the impact this will have on taxes until the levies are set by the taxing entities in the fall.

If you have previously taken your property to the Board of Equalization, you will need to do so again as the reassessment process overrides the value that was placed by the Saline County Board of Equalization in previous years.

Respectfully,

Jessica Adcock Goodman  
Saline County Assessor



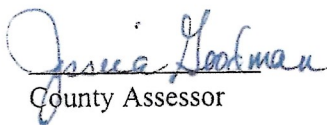
## *Memorandum of Understanding*

This Memorandum of Understanding refers to the 2024-2025 Saline County Assessment Maintenance Plan Agreement (hereby referenced as the "Plan") and signed by the Assessor on 12/06/2023, signed by the Saline County Commissioners on 01/31/2024, and approved and signed by the Commissioners of the State Tax Commission on 04/30/2024.

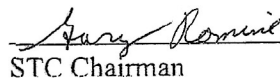
This Memorandum of Understanding made and entered this 3rd day of January 2025, by and between the Saline County Assessor and the Missouri State Tax Commission, sets out the parties' understanding to the following terms, pursuant to Missouri Revised Statutes 137.115 & 137.750. The 2023-2024 Commercial Appraisal Study result of 66.67% is not within the acceptable parameters.

1. The County Assessor's office will continue their parcel-by-parcel review of the county to confirm that all data is correct.
2. The County Assessor will update their Marshall & Swift Commercial Cost Data from 2009 to at least the 2020 cost data.
3. The County Assessor will conduct a Depreciation Study, Neighborhood Study and Land Study. The Assessor will analyze these studies to determine what adjustments are necessary for the 2025 County Assessment Roll.
4. The goal for the 2025 Saline County Assessment Roll is to achieve fair market value by implementing the items above. The State Tax Commission shall continue to monitor the County's progress as set forth in the 2024-2025 Saline County Assessment Maintenance Plan. The State Tax Commission will also continue to monitor the items listed above.

The undersigned approve this Memorandum of Understanding:

  
County Assessor

1/3/2025  
Dated

  
STC Chairman

01/07/2025  
Dated

  
STC Commissioner

01/07/2025  
Dated

  
STC Commissioner

01/07/2025  
Dated



