

State Capitol
201 W. Capitol Avenue
Jefferson City, MO 65101



(573) 751-4213
www.auditor.mo.gov

SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

March 3, 2026

The Honorable Megan Page
Pettis County Clerk
Pettis County Courthouse
215 East Fifth Street
Sedalia, MO 65301

RE: Notification of Change of County Classification

Dear Clerk Page:

Enclosed please find the notification of my office concerning the change of classification for Pettis County, Missouri, according to Chapter 48 of the Revised Statutes of Missouri. You may wish to retain this notification for the official county record.

Sincerely,

A handwritten signature in cursive script that reads "Scott Fitzpatrick".

Scott Fitzpatrick
Missouri State Auditor

Enclosure

cc: Pettis County Presiding Commissioner Bill Taylor
Pettis County Eastern District Commissioner Israel Baez
Pettis County Western District Commissioner Mark Edwards
Pettis County Circuit Clerk Susan Sadler
Pettis County Recorder of Deeds Barbara Clevenger
Pettis County Prosecuting Attorney R. Anthony Franks
Pettis County Sheriff Brad Anders
Pettis County Collector of Revenue Marsha Boeschen
Pettis County Assessor Christopher Woolery
Pettis County Treasurer Kim Lyne
Pettis County Public Administrator Brandy Arnett
Pettis County Coroner Robert Smith, Jr.
Pettis County Health Department Director Malinda Nevils
Pettis County Surveyor
Pettis County Auditor Beverly Dillon

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SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

IN THE MATTER OF THE
CLASSIFICATION OF THE
COUNTY OF PETTIS
MISSOURI

NOTIFICATION OF CHANGE OF CLASSIFICATION

On March 18, 2025, the Missouri Court of Appeals Western District issued its opinion in *Goodman v. Saline Cnty. Comm'n*, 713 S.W.3d 552 (Mo. Ct. App. 2025), *reh'g and/or transfer denied* (Apr. 29, 2025), *transfer denied* (July 1, 2025). The opinion concluded fourth-class counties are not perpetually exempt from the assessed-valuation-based-reclassification system established in Section 48.030, RSMo. The Court of Appeals found that because the General Assembly did not exclude fourth-class counties from Section 48.030, RSMo, a fourth class county is subject to reclassification under that statute if its assessed valuation falls below the threshold for a second-class county for five consecutive years.

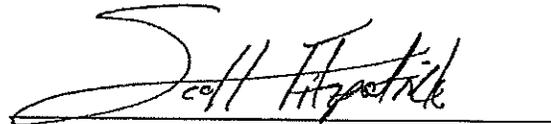
Pursuant to the provisions of Section 48.030.4, RSMo, the change from one classification to another shall become effective at the beginning of the county's fiscal year following the next general election, after the certification by the State Tax Commission identifies that the county possesses an assessed valuation placing it in another class for five successive years.

I, Scott Fitzpatrick, State Auditor of the State of Missouri, hereby notify all county elected officers of the County of Pettis, Missouri, and those officials charged with the supervision of elections in said county, that the County of Pettis, Missouri, formerly a county of classification four, has attained the status of CLASSIFICATION THREE effective January 1, 2027. In

particular, the assessed valuation of the County of Pettis, Missouri, has not equaled or exceeded the required threshold to remain a county of classification four for 2021, 2022, 2023, 2024, and 2025 as certified in the final report of the State Tax Commission of Missouri for each of the above years.

In testimony whereof, I hereunto set my hand and affix the seal of my office. Done at the City of Jefferson, State of Missouri, this 18th day of February, 2026.

(State Auditor's Seal)

A handwritten signature in cursive script, reading "Scott Fitzpatrick", written over a horizontal line.

Scott Fitzpatrick
Missouri State Auditor

(As of 02/2026)

COUNTIES AWAITING RECLASSIFICATION

County	Present Class	New Class	First Year	Fifth Year	General Election Year	New Class Effective
Ste. Genevieve	3	2	2022	2026	2028	2029
Stone	3	2	2022	2026	2028	2029
Johnson	4	2	2026	2030	2032	2033
Warren	3	2	2026	2030	2032	2033
Lafayette	4	3	2021	2025	2026	2027
Saline	4	3	2021	2025	2026	2027
Pettis	4	3	2021	2025	2026	2027

Per Section 48.030 RSMo, no county shall move from a lower class to a higher class or from a higher class to a lower class until the assessed valuation of the county is such as to place it in the other class for five successive years. The change from one classification to another shall become effective at the beginning of the county fiscal year following the next general election after the certification by the state equalizing agency (STC) for the required number of successive years that the county possesses an assessed valuation placing it in another class.

However, Section 48.030.3 RSMo, allows a county to become a first class county at any time after the assessed valuation of the county is such as to be a first class county and the governing body of the county elects to change classifications without waiting for five successive years.

Note: General Elections are held on the 2nd Tuesday in November of even-numbered years.

~~Pending Litigation~~
Not involved in litigation