GOOD MORNING GREENE COUNTY

JANUARY 14, 2025





OVERVIEW OF THE OFFICE



OVERVIEW OF THE ASSESSOR'S OFFICE



BRENT JOHNSON
42ND ASSESSOR
OF GREENE
COUNTY



TOOK OFFICE ON SEPTEMBER 1, 2021, RE-ELECTED 2024



4-YEAR TERM
COUNTY WIDE
TERM STARTS
SEPTEMBER 1ST,
FOLLOWNG THE
NOVEMBER
GENERAL
ELECTON



STAFF OF 38 IN THREE DIVISIONS

ADMINISTRATION
PERSONAL PROPERTY
REAL ESTATE



BUDGET

2025 \$3,636,290 Assessment Fund \$8,309,221



RESPONSIBILITIES OF THE ASSESSOR'S OFFICE



Assess Real and Personal Property for the purpose of Ad Valorem taxes.



Apply Property
Abatements

LCRA's, 353's, Chapter 100, NID, TID, TIFF and others



Approve and Review Exemptions

Charitable Religious Non-Profit

Public Entities



Appeals

Informal, BOE, STC, Judicial (Circuit to Supreme Courts)



Ensure Compliance

STC, CERF, Audits



Engauge and
Educate Property
Owners



Reporting

FORM 11 FORM 11A Sales Studies Ratio Studies



ADMINSTRATION



OVERVIEW OF ADMINSTRATION



- Assessor, Chief Deputy Assessor, Executive Deputy Assessor, Admin Staff and Mapping
- Day to Day operations of the office:
 - HR
 - Payroll Approvals
 - Budgeting
 - · Ordering supplies and equipment
 - · Compliance Reporting
 - Legal
 - Technology Support
 - Public Relations
 - Mapping
 - Property Transfers
 - AND A WHOLE LOT MORE
- Maintain the Parcel mapping for tax purposes
- Public Access for looking up property information
- Analytical analysis of data and ratios
- Compliance reporting for the State Tax Commission (STC)
- Customer Service
- Budget and annual assessment plan

PERSONAL PROPERTY



OVERVIEW OF PERSONAL PROPERTY



- Two Divisions
 - Individual
 - Commercial
- All personal and business property owned on January 1st of each year must be assessed.
- Assessment lists are to be filled no later than March 1st of each year to avoid penalty.
- Vehicles assessed at 33.3% of the average trade in value in October of the pervious year. (2025 values are the 2024 October values from JD POWER (NADA))
- Other personal property have various assessed values and depreciation tables based on State Statutes. (Farm equipment, Crops, Business Equipment, etc..)
- Railroads, Utilities and Airplanes (Central Assessed and Locally Assessed)
- Storage sheds, mobile homes, mobile commutations equipment, etc..)
- 2024 by the numbers: 300,000 vehicles, 5,000 farm equipment, \$1.33 billion assessed value) 125,000 accounts

REAL PROPERTY



OVERVIEW OF REAL PROPERTY



- Two Divisions
 - Residential (including Ag)
 - Commercial
- Real Property is reassessed biannually in odd number years.
- Value is based January 1st, of the odd year, two-year value.
- Property is to be valued at 100% Market Value, Ratio is based on actual sales to Market Value. (Compliance is 90% – 110%)
- Assessed value Residential 19%, Ag 12% (Market) or soil production rate, Commercial 32%
- Parcel Review is completed every reassessment cycle.
- New Construction reviews, renovations, additions
- Missouri is a non-disclosure state (11 states left), Sales Letters
- Computer Aided Mass Appraisal (CAMA) is the method used for assessment.
- Goal is 100% market value (Statue requirement)
- Missouri's current assessment system was established in 1985 during the statewide reassessment which was court ordered to ensure fair assessment.
- Real property also includes all structures on the property
- Technology used, laser measurers, Field tables, drones, aerial photography, geospatial analytics, etc..
- Defend values during BOE, STC and Judicial hearings
- 2024 by the numbers: 125,000 Parcels \$5.55 billion assessed value)

2024 YEAR IN REVIEW



PERSONAL PROPERTY

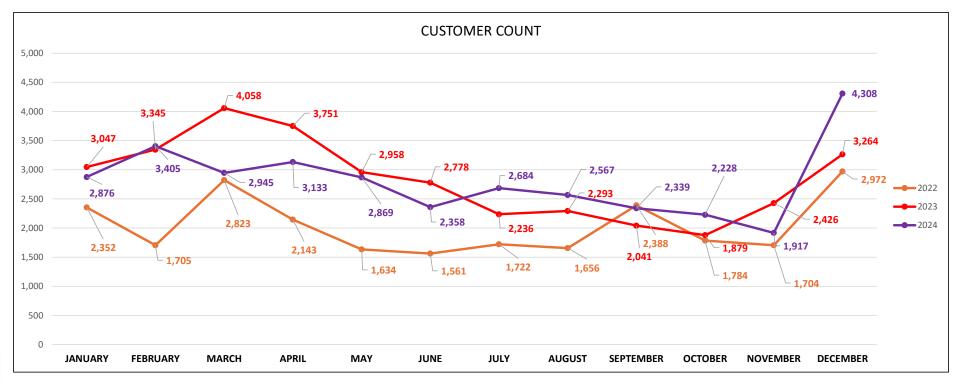


CUSTOMER COUNT	2022	2023	2024
JANUARY	2,352	3,047	2,876
FEBRUARY	1,705	3,345	3,405
MARCH	2,823	4,058	2,945
APRIL	2,143	3,751	3,133
MAY	1,634	2,958	2,869
JUNE	1,561	2,778	2,358
JULY	1,722	2,236	2,684
AUGUST	1,656	2,293	2,567
SEPTEMBER	2,388	2,041	2,339
OCTOBER	1,784	1,879	2,228
NOVEMBER	1,704	2,426	1,917
DECEMBER	2,972	3,264	4,308
TOTAL	24,444	34,076	33,629

CUSTOMER COUNT																		
	Annette Adams	Emily Dralle	Cheyenne Moore	Dawn Kelley	Rachel Vo	Christina Cortez	Adrienne Williams	Lori Thomas	Christine Arterberry	Samantha Blohm	Samantha Mayer	Shania Arthur	David Balsters	Gigi	Traci	Ahshalla	Alicia Estrada	TOTAL
JANUARY	384	841	463	0	0	496	0	0	0	0	26	16	24	350	276	0	0	2,876
FEBRUARY	493	908	414	0	0	526	0	0	0	0	54	153	140	717	0	0	0	3,405
MARCH	515	807	460	0	0	28	0	0	0	0	33	146	33	923	0	0	0	2,945
APRIL	466	809	454	452	0	0	0	0	0	0	16	3	0	933	0	0	0	3,133
MAY	365	629	323	284	296	0	0	0	0	149	0	0	0	730	0	0	93	2,869
JUNE	214	452	387	202	206	0	0	0	0	23	2	0	0	637	0	0	235	2,358
JULY	215	654	254	50	379	0	0	0	0	47	12	1	13	643	0	0	416	2,684
AUGUST	149	561	388	166	466	0	0	0	0	70	9	3	9	234	0	0	512	2,567
SEPTEMBER	168	565	380	230	608	0	0	0	0	121	15	0	53	0	0	0	199	2,339
OCTOBER	166	541	284	604	503	0	0	0	0	N/A	25	0	105	0	0	0	0	2,228
NOVEMBER	126	421	295	343	474	0	186	10	0	N/A	27	0	35	0	0	0	0	1,917
DECEMBER	225	791	489	67	954	180	1,054	360	57	N/A	61	34	36	0	0	0	0	4,308
TOTAL	3,486	7,979	4,591	2,398	3 386	1,23 0	1,240	370	57	4 10	2)0	356	4.8	5,1 57	27 5	0	1,4 55	
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MONTHLY CUSTOMER COUNT | 2024





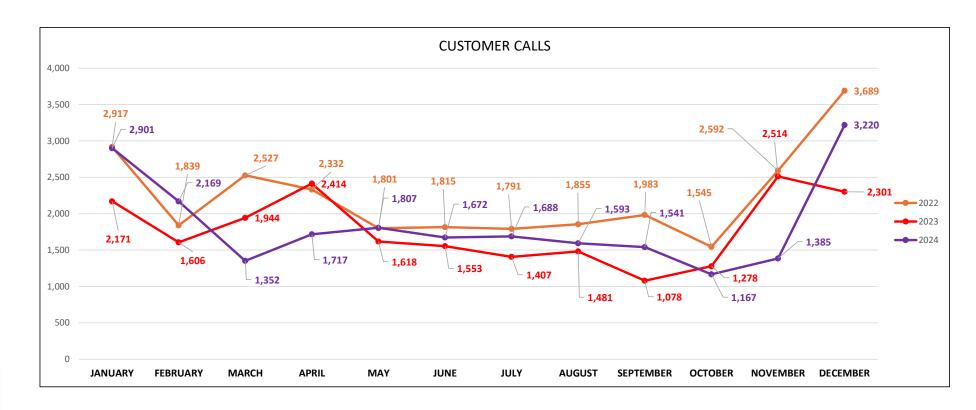
CUSTOMER CALLS	2022	2023	2024
JANUARY	2,917	2,171	2,901
FEBRUARY	1,839	1,606	2,169
MARCH	2,527	1,944	1,352
APRIL	2,332	2,414	1,717
MAY	1,801	1,618	1,807
JUNE	1,815	1,553	1,672
JULY	1,791	1,407	1,688
AUGUST	1,855	1,481	1,593
SEPTEMBER	1,983	1,078	1,541
OCTOBER	1,545	1,278	1,167
NOVEMBER	2,592	2,514	1,385
DECEMBER	3,689	2,301	3,220
TOTAL	26,686	21,365	14,899

2024																		
CUSTOMER CALLS																		
	Annette Adams	Emily Dralle	Cheyenne Moore	Dawn Kelley	Rachel Davidson	Christina Cortez	Adrienne Williams	Lori Thomas	Christine Arterberry	Samantha Blohm	Samantha Mayer	Shania Arthur	David Balsters	Gigi	Traci	Ahshalla	Alicia Estrada	TOTAL
JANUARY	394	273	135	0	0	293	0	0	0	0	404	678	343	119	79	183	0	2,901
FEBRUARY	333	206	319	0	0	313	0	0	0	0	254	380	98	266	0	0	0	2,169
MARCH	205	99	322	0	0	5	0	0	0	0	129	106	129	357	0	0	0	1,352
APRIL	288	278	260	96	0	0	0	0	0	0	130	71	8	586	0	0	0	1,717
MAY	115	117	197	219	26	0	0	0	0	441	76	26	15	535	0	0	40	1,807
JUNE	91	61	166	205	201	0	0	0	0	341	90	15	0	328	0	0	174	1,672
JULY	100	59	86	147	501	0	0	0	0	234	80	47	18	244	0	0	172	1,688
AUGUST	149	57	155	128	460	0	0	0	0	274	64	60	31	60	0	0	155	1,593
SEPTEMBER	246	106	198	153	252	0	0	0	0	352	63	18	39	0	0	0	114	1,541
OCTOBER	217	182	142	223	263	0	0	0	0	N/A	104	0	36	0	0	0	0	1,167
NOVEMBER	180	167	232	342	287	0	24	13	0	N/A	106	0	34	0	0	0	0	1,385
DECEMBER	445	364	311	727	236	67	352	235	0	N/A	211	126	146	0	0	0	0	3,220
TOTAL	2,763	1,969	2,523	2,240	2,226	678	376	248	0	1,642	1,711	1,527	897	2,495	79	183	655	

CUSTOMER CALLS | 2024



MONTHLY CUSTOMER CALLS | 2024





REAL ESTATE

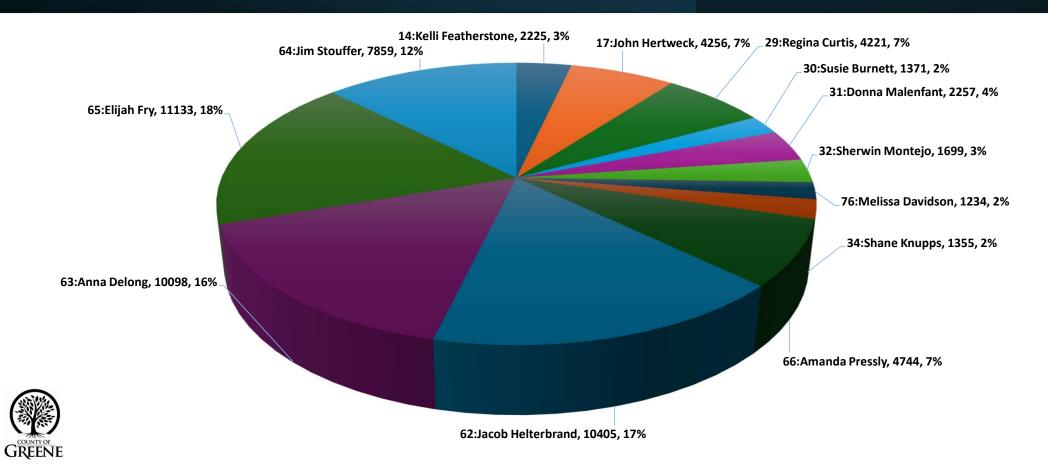


ENTRANCE DATA 2024

Row Labels ▼	14:Kelli Featherstone	29:Regina Curtis	64:Jim Stouffer	17:John Hertweck	62:Jacob Helterbrand	18:Cari McCormick	28:Brian Peak	30:Susie Burnett	31:Donna Malenfant	35:Renee Willour	63:Anna Delong	65:Elijah Fry	66:Amanda Pressly	76:Melissa Davidson	32:Sherwin Montejo	34:Shane Knupps	Grand Total
∃ Jan	482	661	624		794	635	471	237	350		136	744		115	473		5,722
⊞ Feb	451	286	906	439	1395	262	879	789	595		940	1345		499	471		9,257
⊞ Mar	404	335	1017	641	1504			345	486		767	1538		153	202		7,392
∄ Apr	271	658	1535	625	959				121		1277	821	16	145	195	210	6,833
⊞ May	319	717	188	356	1542				482		1294	1029	167	153	102	759	7,108
∃ Jun	215	525	551	592	792		1		220		1058	850	417	5	41	112	5,379
∃ Jul		405	308		583				3		501	280	392	29	21	56	2,578
∄ Aug	81	403	763	774	1245					232	1576	1098	592		16	14	6,794
⊞ Sep	1	23	1352	348	1030					373	760	950	1116	41	37	24	6,055
⊞ Oct		130	159	394	381					238	1243	1045	1074	1	41	64	4,770
⊞ Nov		74	6	3	54					89	453	987	968	38	36	75	2,783
□ Dec	1	4	450	84	126					19	93	446	2	55	64	41	1,385



ENTRANCE DATA 2024



VEHICLE LOG | 2024

2024				EN	IDING MIL	ES			
	101	102	103	104	105	106	107	108	109
JANUARY	23,742	19,475	18,430	19,885	23,059	26,837	20,005	29,843	13,085
FEBRUARY	24,347	19,856	18,718	20,287	23,470	27,243	20,384	30,117	13,831
MARCH	24,749	20,303	18,904	20,624	23,571	27,557	20,852	30,463	14,201
APRIL	25,074	20,739	19,329	21,009	24,088	27,923	21,181	30,789	14,470
MAY	25,336	21,030	19,680	21,444	24,263	28,169	21,568	31,069	14,734
JUNE	25,526	21,420	19,951	21,637	24,613	28,603	22,035	31,405	14,944
JULY	25,954	21,644	20,408	21,926	24,698	29,003	22,192	31,539	15,009
AUGUST	26,426	22,022	20,796	22,387	25,336	29,071	22,477	31,980	15,050
SEPTEMBER	26,717	22,477	21,096	22,762	25,671	29,352	22,496	32,211	15,519
OCTOBER	27,240	22,660	21,833	23,214	25,706	29,479	22,562	32,353	15,711
NOVEMBER	27,629	22,927	22,067	23,655	25,833	29,842	22,597	32,443	15,821
DECEMBER	28,281	23,161	22,626	23,794	25,864	30,189	22,721	32,530	16,003
TOTAL USED	4,539	3,686	4,196	3,909	2,805	3,352	2,716	2,687	2,918

	101	102	103	104	105	106	107	108	109
JANUARY	1,549	239	216	228	353	314	219	592	809
FEBRUARY	605	381	288	402	411	365	379	274	746
MARCH	402	447	186	337	101	314	468	346	370
APRIL	265	425	425	385	517	366	329	326	269
MAY	262	313	351	435	175	226	387	280	264
JUNE	190	390	271	193	350	454	467	336	210
JULY	428	212	457	289	85	400	757	134	65
AUGUST	472	373	388	426	638	68	285	441	41
SEPTEMBER	291	455	300	332	335	281	19	231	469
OCTOBER	529	183	737	452	35	117	66	142	192
NOVEMBER	589	267	234	441	127	363	35	90	98
DECEMBER	662	234	559	139	31	356	124	87	182

MONTHLY MILES

2024				MAJ	ORITY DR	IVER			
	101	102	103	104	105	106	107	108	109
JANUARY	JaH, EF	BP	JS, SB	DM	RC	CM, MD	KF	AD	SM, CM
FEBRUARY	JaH, EF	BP	SB	DM	RC	MD	KF	JH	SM, CM
MARCH	JaH, EF	JS	SB	DM	RC	MD	KF, AD	JH	SM
APRIL	JaH, EF	JS	AD	DM	RC	SK	KF	JH	SM
MAY	JaH, EF	JS	AD	DM	RC	SK	KF, AP	JH	SM
JUNE	JaH, EF	JS	AD	DM	RC	SK	KF, AP	JH	SM
JULY	JaH, EF	JS	AD, AP	AP	RC	SK	EF	AP	SM
AUGUST	JaH, EF	JS	AD	AP	RC	MD,SK	KF	JH	SM
SEPTEMBER	JaH, EF	JS	AD	AP	RC, RW	MD, SK	EF	JH	SK, SM
OCTOBER	JaH, EF	JS	AD	AP	RC	SK	RW	JH	SM
NOVEMBER	EF	JS	AD	AP	RC, SK	SK, MD	RW	JH	SM
DECEMBER	JaH, EF	JS	AD	AP, RW	RC	SK, MD	СС	JH	SM

2024					AILY USAG				
	101	102	103	104	105	106	107	108	109
JANUARY	17	9	10	9	10	10	9	10	14
FEBRUARY	20	14	15	16	12	14	11	17	16
MARCH	20	15	11	13	10	10	12	19	11
APRIL	14	18	14	14	14	11	9	18	8
MAY	18	8	13	12	10	13	13	14	9
JUNE	12	15	13	10	11	6	13	19	8
JULY	13	9	13	10	5	9	5	4	2
AUGUST	18	13	15	17	16	2	8	18	2
SEPTEMBER	17	18	12	17	10	5	1	10	7
OCTOBER	14	6	16	19	3	3	3	7	8
NOVEMBER	10	3	10	16	3	6	1	1	5
DECEMBER	12	9	11	2	1	6	4	2	7



QUESTIONS



