

**OFFICIAL
COMMISSION MINUTES
JANUARY 27TH, 2026 – 6th DAY OF
THE JANUARY ADJOURN TERM**

FORMAL AGENDA

The County Commission met in the Commission Hearing Room with Nick Plummer (present), Brandon Williams (present), and Shane Keys (present).

PUBLIC COMMENT

None.

CALL COUNTY COMMISSION MEETING TO ORDER

Presiding Commissioner Plummer called the meeting to order at 9:01 a.m.

COMMISSION REMARKS

None.

APPROVAL OF ACCOUNTS PAYABLE

Commissioner Keys moved to approve Checks #486350 through Check #486414, Warrant #8761, and no Journal Entry/Transfer. Commissioner Williams seconded the motion. The motion passed by vote: Plummer (aye), Williams (aye), and Keys (aye).

APPROVAL OF PREVIOUS MEETING MINUTES

Commissioner Keys moved to approve Regular Session Minutes and Executive Session Minutes from January 20th, 2026. Commissioner Williams seconded the motion. The motion passed by vote: Plummer (aye), Williams (aye), and Keys (aye).

APPROVAL OF PAYROLL

Commissioner Williams moved to approve payroll. Commissioner Keys seconded the motion. The motion passed by vote: Plummer (aye), Williams (aye), and Keys (aye).

BOARD APPOINTMENTS

EEZ BOARD

Commissioner Williams moved to reappoint Brand Kopp to the Enhanced Enterprise Zone effective now through December 31, 2030. Commissioner Keys seconded the motion. The motion passed by vote: Plummer (aye), Williams (aye), and Keys (aye)

APPROVAL OF ADDENDUM TO AGREEMENT FOR INDEPENDENT AUDITING SERVICES FILE NO. 25-006A

David Clark, County Auditor, was present. Presiding Commissioner Plummer referenced a letter from their attorney.

Commissioner Williams moved to approve the Addendum to Agreement for the Independent Auditing Services, by and between KPM, CPA's, P.C. and Taney County. Commissioner Keys seconded the motion. The motion passed by vote: Plummer (aye), Williams (aye), and Keys (aye).

No. 26-006A

ADDENDUM TO AGREEMENT FOR INDEPENDENT AUDITING SERVICES

This Addendum is entered into on the date set forth below, by and between Taney County, Missouri ("County"), a county of the first classification, and KPM CPAs, P.C. ("KPM").

WHEREAS, County and KPM entered into an Agreement for Independent Audit Services, dated January 31, 2022 ("Agreement"); and

WHEREAS, County and KPM have exhausted all renewal periods provided for under the Agreement; and

WHEREAS, County and KPM desire to addend the Agreement to provide for one (1) additional renewal period through December 31, 2026, pursuant to the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the mutual promises and covenants set forth therein, the parties agree as follows:

1. The parties agree to amend Section 3 of the Agreement to provide that the County KPM hereby agree to renew the Agreement for fiscal year 2026, on the same terms and conditions set forth in the Contract Documents and the Agreement.
2. This Addendum is subject to the Agreement and any applicable Addenda and to each and every term, covenant, condition and agreement set forth therein. County and KPM continue to be bound by the terms of the Agreement and Addendum. The Agreement is modified only to the extent provided in paragraph 1, above.

IN WITNESS WHEREOF, the parties have executed this Addendum on the last date written below.

TANEY COUNTY, MISSOURI

KPM CPAs, P.C.



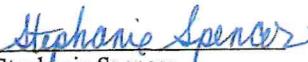
Nick Plummer
Presiding Commissioner
Taney County Commissioner

By:
Title:

Date: 1-27-2026

Date: _____

ATTEST:



Stephanie Spencer
County Clerk

APPROVAL OF ORDER & ORDINANCE AUTHORIZING A PROPERTY TAX CREDIT PURSUANT TO SENATE BILL 3 AND 137.1055, RSMo. TO PROVIDE PROPERTY TAX RELIEF ON CITIZENS' PRIMARY RESIDENCE.

Commissioner Williams moved to table the Order & Ordinance Authorizing a Property Tax Credit Pursuant to Senate Bill 3, to the definite time of today at 4:50 p.m. Commissioner Keys seconded the motion. The motion passed by vote: Plummer (aye), Williams (aye), and Keys (aye).

OLLIS|AKERS|ARNEY 2025 YEAR-END CLAIMS REPORT

John Akers, Insurance Broker of Record for Ollis|Akers|Arney representing Taney County, presented the commission with the 2025 Year – End Claims Report.

APPROVAL OF THE 2025 FINANCIAL STATEMENT

Stephanie Spencer, County Clerk, was present.

Commissioner Williams moved to approve 2025 Financial Statement as presented.

Commissioner Keys seconded the motion. The motion passed by vote: Plummer (aye), Williams (aye), and Keys (aye).

COURT ORDERS, PERSONAL PROPERTY ABATEMENTS ADD-ON REPORT

Jennifer Hutchison, Deputy Clerk, and Davy Wilson, Assessor, were present.

Commissioner Williams moved to approve Abatement #215081. Commissioner Keys seconded the motion. The motion passed by vote: Plummer (aye), Williams (aye), and Keys (aye).

RE PAID ABATEMENTS																
AbNumber	AbYear	SuppDate	AbDate	Parcel	Name	Reason	EndRes	AdjRes	EndAg	AdjAg	EndCom	AdjCom	Notes	Approved	Denied	Tabled
215081	2025	0000-00-00	2026-01-21	17-2.0-03-001-003-001.107	OKLAHOMA CITY PROPERTY GROUP LLC	CLERICAL ERROR	12903	12903	0	0	0	-24510		X		

Commissioner Williams moved to approve Abatement #300970 through Abatement #300973.

Commissioner Keys seconded the motion. The motion passed by vote: Plummer (aye), Williams (aye), and Keys (aye).

PP PAID ABATEMENTS											
AbNumber	AbYear	Status	Date	Account	Name	Reason	EndVal	AdjVal	Approved	Denied	Tabled
300970	2025	PENDING	2026-01-15	1-86282-900	BUSTER'S OLD TIME PHOTOS S CORPORATION (LANDING)	PAID ABATEMENT CHANGE	0	-4020	X		
300971	2024	PENDING	2026-01-16	1-105911-900	BUSTER'S OLD TIME PHOTOS (1318 HWY 76)	PAID ABATEMENT CHANGE	24920	-18460	X		
300972	2025	PENDING	2026-01-16	1-105911-900	BUSTER'S OLD TIME PHOTOS (1318 HWY 76)	PAID ABATEMENT CHANGE	38130	-18460	X		
300973	2025	PENDING	2026-01-20	1-29610-900	CASTRO ELECTRIC	PAID ABATEMENT CHANGE	38990	-15330	X		

RECESS: 9:24 A.M.

RECONVENE: 9:41 A.M.

TCRSD ROUND TABLE

(Taney County Commission Conference Room)

Present: Presiding Commissioner Plummer, Commissioner Williams, and Commissioner Keys.

Also present: Travis Heier, HDR Project Manager, Brad Allbritton, Taney County Sewer District Administrator, Cody Stice, Planning & Zoning/Environmental Services Administrator, Scott Starrett, Planning & Zoning/Environmental Assistant, David Clark, County Auditor, and Stephanie Spencer, County Clerk.

Discussion ensued.

ROAD & BRIDGE ROUND TABLE

(Taney County Commission Conference Room)

Present: Presiding Commissioner Plummer, Commissioner Williams, and Commissioner Keys.

Also present: Jack Cole, Road & Bridge Administrator, and Stephanie Spencer, County Clerk.

Discussion ensued.

EXECUTIVE SESSION: 10:32 A.M.

EXECUTIVE SESSION PER SECTION 610.021.(1)(3)(12) (LEGAL, PERSONNEL & CONTRACTS)

(Taney County Commission Conference Room)

Present: Presiding Commissioner Plummer, Commissioner Williams, and Commissioner Keys.

See the Executive Session Minutes for any motions made or votes taken.

END OF EXECUTIVE SESSION: 10:49 A.M.

STAFF REVIEW AND AGENDA REQUESTS

(Taney County Commission Conference Room)

Present: Presiding Commissioner Plummer, Commissioner Williams, and Commissioner Keys.

Also present: Tami Koran, Commission Assistant, and Stephanie Spencer, County Clerk.

The commission met with their staff to review the day's business and go over the agenda

RECESS: 10:52 A.M.

RECONVENE: 4:51 P.M.

ORDER & ORDINANCE - SENATE BILL 3 AND §137.1055, RSMo

The County Commission met in the Commission Hearing Room with Nick Plummer (present), Brandon Williams (via teleconference), and Shane Keys (present).

APPROVAL OF ORDER & ORDINANCE AUTHORIZING A PROPERTY TAX CREDIT PURSUANT TO SENATE BILL 3 AND 137.1055, RSMo. TO PROVIDE PROPERTY TAX RELIEF ON CITIZENS' PRIMARY RESIDENCE.

Commissioner Keys moved to approve the Order & Ordinance of the Taney County Commission authorizing a Property Tax Credit Pursuant to Senate Bill 3, and §137.1055, RSMo. to provide Property Tax Relief on Citizens' Primary Residence and to be placed on the April 2026 ballot. Commissioner Keys seconded the motion. The motion passed by vote: Plummer (aye), Williams (aye), and Keys (aye).

**ORDER & ORDINANCE
OF THE TANEY COUNTY COMMISSION**

***AUTHORIZING A PROPERTY TAX CREDIT PURSUANT TO SENATE BILL 3 AND §
137.1055, RSMO. TO PROVIDE PROPERTY TAX RELIEF ON CITIZENS' PRIMARY
RESIDENCE***

WHEREAS, in 2025, at the 1st Extraordinary Session, the Missouri legislature passed and the Governor signed Senate Bill 3 ("SB 3"), codified as Section 137.1055, RSMo; and

WHEREAS, SB 3 and Section 137.1055, RSMo., became effective on September 9, 2025; and

WHEREAS, SB 3 and section 137.1055, RSMo. provide that by no later than the municipal election in April 2026, a county shall place on the ballot a question of whether to grant a property tax credit pursuant to section 137.1055, RSMo. to eligible taxpayers residing in the county in an amount equal to the taxpayer's eligible credit amount; and

WHEREAS, if a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the credit shall be in effect and the county shall grant such property tax credit to eligible taxpayers residing in the county in an amount equal to the taxpayer's eligible credit amount; and

WHEREAS, Taney County, Missouri, desires to place on the April 7, 2026 ballot a question of whether to grant a property tax credit pursuant to § 137.1055, RSMo.; and

WHEREAS, Taney County, Missouri, is a "zero percent county" as such term is used in SB3 and Section 137.1055, RSMo.

NOW, THEREFORE, IT IS HEREBY ORDERED by the County Commission of Taney County, Missouri, as follows:

Section 1.

1. Order of the County Commission. On the date set forth below, the Taney County Commission upon motion duly made and seconded, voted to order submission of the following ballot question to the voters of Taney County, Missouri, at the General Municipal Election, to be held on April 7, 2026, to authorize and grant a property tax credit to eligible taxpayers residing in Taney County in an amount equal to the taxpayer's eligible credit amount pursuant to the provisions of § 137.1055, RSMo., to be effective for tax year 2027, as follows:

"Shall the County of Taney exempt eligible taxpayers from certain tax increases on eligible taxpayers' primary residence above the liability incurred during the initial credit year?"

YES NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

2. Notice and Publication. The Taney County Commission requests the County Clerk of Taney County, Missouri to take all actions necessary and appropriate to provide proper notice of election and publication of the notice of election regarding the ballot question described in paragraph 1, above.

3. Conduct of Election. The election shall be held and conducted by the County Clerk of Taney County, Missouri under the general election laws governing the County, on April 7, 2026, at the polling places designated, or hereafter designated for each precinct in the County by order or orders of the County Clerk of Taney County, Missouri, and the polls of the election shall be conducted by the judges and clerks appointed or to be appointed by the County Clerk of Taney County, Missouri, who shall supply the judges and clerks with all necessary voting equipment, machines, ballot boxes, poll books, tally sheets, and other supplies and equipment required for the conduct of the election, and that the ballot to be used in voting upon the proposition shall be in substantially the form set forth in paragraph 1, above.

4. Results of Election.

- a. If In Favor. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the real property tax credit shall be in force and effect and the real property tax credit set forth in this Order and Ordinance shall be effective for tax year 2027 and subsequent tax years for eligible taxpayers residing in Taney County, Missouri in an amount equal to the Eligible taxpayer's eligible credit amount, pursuant to the provisions of Section 2 of this Order and Ordinance.
- b. If Opposed. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the real property tax credit shall not be in force and effect.

5. Legal Effect. Section 1 of this Order and Ordinance shall be in full force and effect as of the date set forth below.

Section 2.

1. Adoption and Enactment. If a majority of the votes cast on the question by the qualified voters voting on the question are in favor of the question as set forth in Section 1, then the County Commission of Taney County, Missouri authorizes the real property tax credit to eligible taxpayers residing in Taney County, Missouri in an amount equal to the eligible individual taxpayer's eligible credit amount, provided that the eligible taxpayer's homestead tax liability may not be increased above the liability incurred during the initial credit year, beginning in tax year 2027. No taxpayer shall be deemed eligible for purposes of calculating the tax credit prior to the date of enactment of this Order and Ordinance. Nothing in this Order and Ordinance shall be construed to authorize or require the issuance of any refunds of taxes already paid prior to the effective date.

2. Definitions. For purposes of this Order and Ordinance, and pursuant to the provisions of SB 3 and § 137.1055, RSMo., the following words and phrases shall have the following meanings:

- a. "Eligible Credit Amount" (also referred to as "Eligible Tax Credit Amount"): The difference between an eligible taxpayer's real property tax liability on such taxpayer's homestead for a given tax year, minus the real property tax liability on such homestead in the eligible taxpayer's initial credit year, provided that, for five percent counties, the real property tax liability on an eligible taxpayer's homestead as determined in the taxpayer's initial credit year may be increased by no more than five percent per year or the percent increase in the Consumer Price Index for All Urban Consumers, as published by the Bureau of Labor Statistics, whichever is greater, and for zero percent counties, the real property tax liability on an eligible taxpayer's homestead shall not be increased above the liability incurred during the initial credit year. For all counties, an eligible taxpayer's real property tax liability shall be increased to reflect any increase in tax liability derived from any new property tax levy or an increase in an existing property tax levy approved by the voters subsequent to an eligible taxpayer's initial credit year, provided that, for five percent counties, such increase shall not be considered for the purpose of calculating the allowable increase in an eligible taxpayer's real property tax liability as provided in this subdivision;
- b. "Eligible Taxpayer": A Missouri resident who:
 - i. Is an owner of record of a homestead or has a legal or equitable interest in such property as evidenced by a written instrument; and
 - ii. Is liable for the payment of real property taxes on such homestead.
- c. "Homestead": Real property actually occupied by an eligible taxpayer as the primary residence. An eligible taxpayer shall not claim more than one primary residence.
- d. "Initial Credit Year": The 2024 tax year. If in any tax year subsequent to the eligible taxpayer's initial credit year the eligible taxpayer's real property tax liability is lower than such liability in the initial credit year, such tax year shall be considered the eligible taxpayer's initial credit year for all subsequent tax years.

3. Tax Credit: Statement of Tax Due. Beginning in tax year 2027, the eligible tax credit amount granted pursuant to this Order and Ordinance shall be calculated as follows:

- a. For taxpayers that meet the requirements for an Eligible Taxpayer on or before 2024, the difference between the eligible taxpayer's real property tax liability on the homestead in the 2027 tax year (and each subsequent tax year) minus the real property tax liability on the taxpayer's homestead for the 2024 tax year (the "Initial Credit Year")..
- b. For all other taxpayers, any taxpayer that meets the requirements for an Eligible Taxpayer after 2024, the eligible tax credit amount shall be calculated as the difference between the eligible taxpayer's real property tax liability in the given tax year, minus the real property tax liability on the homestead in the year in which the taxpayer meets the requirements of Section 2.b. (also referred to as the "Initial Credit Year").
- c. If in any tax year subsequent to the Eligible Taxpayer's Initial Credit Year the Eligible Taxpayer's real property tax liability is lower than the liability in the Initial Credit Year, such tax year shall be considered the Eligible Taxpayer's Initial Credit Year for all subsequent tax years.
- d. The amount of tax credit shall be noted on the statement of tax due sent to the Eligible Taxpayer by the Taney County Collector of Revenue. No tax credit shall be granted pursuant to this Order and Ordinance to a taxpayer that owes delinquent taxes, interest, or penalties.
- e. As a zero percent county, the real property tax liability on an eligible taxpayer's homestead shall not be increased above the liability incurred during the initial credit year.

4. Tax Revenue Calculation. For the purposes of calculating property tax levies pursuant to § 137.1055, RSMo., the total amount of credit authorized pursuant to this Order and Ordinance shall be considered tax revenue, as such term is defined in § 137.073, RSMo., actually received by the respective political subdivisions levying a real estate property tax in Taney County.

5. New Construction: Improvements. If an Eligible Taxpayer makes new construction and improvements to such eligible taxpayer's homestead, the real property tax liability for the taxpayer's Initial Credit Year shall be increased to reflect the real property tax liability attributable to the new construction and improvements.

6. Annexation. If an Eligible Taxpayer's Homestead is annexed into a taxing jurisdiction to which the Eligible Taxpayer did not owe real property tax in the Eligible Taxpayer's Initial Credit Year, then the real property tax liability for the Eligible Taxpayer's Initial Credit

Year shall be increased to reflect the real property tax liability owed to the annexing taxing jurisdiction.

7. Implementation. The County Commission shall be authorized and empowered to adopt such reasonable rules and procedures as it deems necessary in order to carry out and implement the provisions of this Order and Ordinance and to develop and require such documents, applications and instruments as may be necessary or desirable to permit the application of the tax credits authorized herein, and to carry out, comply with and perform the requirements of the provisions set forth in this Order and Ordinance. Each Elected Official of the County shall be authorized and empowered to take such actions necessary and appropriate in order to carry out and implement the provisions of this Order and Ordinance and the County Commission shall allocate such resources necessary in order to implement the provisions of this Order and Ordinance.

8. Exclusions. The tax authorized pursuant to Article III, Section 38(b) of the Missouri Constitution relating to the blind pension fund, any bonded indebtedness of a political subdivision located partially or wholly within Taney County and any other taxes levied against real property and protected or otherwise guaranteed pursuant to the Missouri Constitution shall be excluded from the calculation of the tax credit granted pursuant to this Order and Ordinance.

9. Date of Applications: Applicants. Beginning as soon as implemented by the County, applications for tax credits shall be received through June 30 in order to be eligible for the tax credit in that calendar year. Applications received after such date shall apply for the following year. An Eligible Taxpayer seeking a property tax credit pursuant to this Order and Ordinance shall submit an application in writing on forms approved by the County containing the required information. Applications shall be presented to the County Commission for approval or denial, and any such approval or denial shall be set forth in a Commission Order.

10. Political Subdivisions: Notification. This Order and Ordinance shall apply to all political subdivisions located partially or wholly within Taney County, Missouri that levy and collect real estate property taxes. The County shall notify each political subdivision located within the county of the total credit amount applicable to such political subdivision by no later than November 30 of each year.

11. Additional Credits. No taxpayer shall be authorized to claim a property tax credit pursuant to this Order and Ordinance and section 137.1050, RSMo., for the same Homestead.

12. Closed Records. Except as otherwise provided in Chapter 610, RSMo., taxpayer information submitted in the application and supporting documents shall be a closed record; provided, however, any information set forth in any record that is otherwise a public record shall be subject to disclosure as provided by law.

13. Compliance. No person shall knowingly submit false or misleading information in support of an application under this ordinance. Any person convicted of violating this ordinance shall be punished as provided by law, including, but not limited to § 575.060, RSMo.

14. Severability. The provisions of this Order and Ordinance shall be severable. If any provision of this Order and Ordinance is found by a court of competent jurisdiction to be unconstitutional, invalid, or unenforceable, the remaining provisions shall be treated as being in full force and effect.

15. Passage and Approval. Section 2 of this Order and Ordinance shall be in full force and effect immediately upon passage of Section 1 of this Order and Ordinance and approval by a majority of the voters of Taney County, Missouri of the question submitted pursuant to paragraph 1 of Section 1 of this Order and Ordinance.

ADOPTED BY THE COUNTY COMMISSION OF TANEY COUNTY, MISSOURI,
THIS 27th DAY OF January, 2026.



Nick Plummer, Presiding Commissioner



Brandon Williams, District 1 Commissioner





Shane Keys, District 2 Commissioner

Attest:



Stephanie Spencer, County Clerk

ADJOURNMENT

Commissioner Keys moved to adjourn. Commissioner Williams seconded the motion. The motion passed by vote: Plummer (aye), Williams (aye), and Keys (aye).

ADJOURN: 4:53 P.M.

The minutes were taken by Stephanie Spencer, County Clerk, and Dorothy Keys, Deputy Clerk, and typed by Dorothy Keys, Deputy Clerk.

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