STATE TAX COMMISSION OF MISSOURI

PAUL FOELLER,	)	
	)	
Complainant(s),	)	
	)	Appeal No. 24-90000
v.	)	Parcel No. 30-0.1-02-004-015-002.05
	)	
TAYLOR CLINTON, ASSESSOR, TEXAS COUNTY, MISSOURI,	)	
	)	
Respondent.	)	

DECISION AND ORDER

Paul Foeller (Complainant) appeals the Texas County Board of Equalization's (BOE) decision affirming the true value in money (TVM) assessed to the subject property by the County Assessor as of January 1, 2024, with an assessed value of $21,150. Complainant presented one legal argument to support his claims of overvaluation and discrimination. The premise of the legal argument relied upon prospective injunctive relief from a Texas County, Missouri, Circuit Court Order which he argued should serve as the basis of the TVM. The Complainant claims the TVM valuation affirmed by the BOE would be lowered pursuant to this line of reasoning.[1] Complainant produced substantial and

---

[1] Complainant timely filed a complaint for review of assessment. The State Tax Commission (STC) has authority to hear and decide Complainant's appeal. Mo. Const. art. X, sec. 14; Section 138.430.1, RSMo 2000. All statutory citations are to RSMo 2000, as amended.

persuasive evidence to modify the valuation of the BOE and relied upon a valid legal argument for the controversy presently before the State Tax Commission. The BOE decision is modified for the reasoning below.

The evidentiary hearing was held on April 22, 2026, via Webex. Complainant appeared *pro se*. Respondent Taylor Clinton, Assessor, Texas County, Missouri, was represented by counsel, Parke Stevens. The case was heard and decided by Hearing Officer Samuel Knapper.

PROCEDURAL HISTORY

Complainant challenged the assessment of the subject property in Case No. 21TE-CC00260 in the Circuit Court of Texas County, Missouri. The parties to that case are the same as in the present controversy before the State Tax Commission.[2] The Court noted that the subject property's valuation increased 15.46% in 2017. The Board of Equalization and the State Tax Commission affirmed the County's assessment. The State Tax Commission ruled that the Complainant failed to meet his burden by failing to present substantial and persuasive evidence proving that the valuation or the method used to calculate the valuation was unlawful, improper, arbitrary or capricious.

The Court then assumed that an assessment was performed by the Assessor; however, the Court noted that the Defendant (Respondent in the present controversy) admitted that they had not performed such an assessment. Consequently, the Court ruled that the Defendant's failure to prove they assessed the subject property supported not

[2] The former Texas County Assessor, Debbie James, is no longer in office.

shifting the burden to the Plaintiff (Complainant in the present controversy) to prove the value of his property for Case No. 21TE-CC00260.

The Court ordered that the subject property shall be assessed at the assessment utilized on January 1, 2016 and that the subject property shall not have in increase in future years until the Defendant conducts an assessment in compliance with Section 137.115.

Complainant then filed a letter regarding Case No. 21TE-CC00260 on February 6, 2024 (post judgment) requesting the following: (1) a return of his protested amount of taxes from 2023, (2) a return to the assessed value of January 1, 2016, (3) the immediate resignation of former Texas County Assessor Debbie James and (4) an ethics investigation of Texas County Prosecuting Attorney Parke J. Stevens Jr. No additional action has occurred in Case No. 21TE-CC00260.

Complainant challenged the valuation of the subject property with the County Board of Equalization and now is before the State Tax Commission. Complainant's challenge of the assessment and valuation of the 2024 taxable year solely relies upon the Judgment in Case No. 21TE-CC00260 described above.

FINDINGS OF FACT

1. The Subject Property. The subject residential real property is located at 1331 Highland St., Texas County, Missouri and is identified with the parcel number 30-0.1-02-004-015-002.05.

2. Assessment and Valuation. Respondent classified the subject property as residential and determined a TVM as of January 1, 2024. The BOE considered this matter and maintained the valuation. The TVM was not presented nor challenged for its accuracy or percentage of increase during the evidentiary hearing. Respondent assessed the property at $21,150.

3. Complainants' Evidence. Complainant introduced the following Exhibits. The Respondent's objections and the admission of the Exhibits are listed in the table immediately below:

Exhibit	Description	Objection	Admission Status
A	Judgment from Case No. 21TE-CC00260 from Circuit Ct. of Texas County, MO	Objection based upon relevance due to timeliness of exhibit	Overruled; Admitted
B	Order from Case No. 21TE-CC00260 from Circuit Ct. of Texas County, MO	Objection based upon relevance due to timeliness of exhibit	Overruled; Admitted
C	Letter dated November 7, 2024 drafted by Complainant	Objection based upon relevance due to timeliness of exhibit	Sustained due to lack of relevance
D	Letter dated November 25, 2024 drafted by Complainant	Objection based upon relevance due to timeliness of exhibit	Sustained due to lack of relevance
E	Letter dated February 6, 2024 drafted by Complainant	Objection based upon relevance due to timeliness of exhibit	Admitted solely for procedural history
F	Tax Receipts of Complainant from 2022 & 2023	No Objection	Admitted
G	Letter dated April 7, 2025 drafted by Complainant	Objection based upon relevance due to timeliness of exhibit	Sustained due to lack of relevance
H	Letter dated July 1, 2025 drafted by Complainant	Objection based upon relevance due to timeliness of exhibit	Sustained due to lack of relevance
I	Letter dated June 12, 2024 drafted by Complainant	Objection based upon relevance due to timeliness of exhibit	Sustained due to lack of relevance
J	BOE Decision	No Objection	Admitted

K	FOIA Request from Complainant dated August 8, 2024	Objection based upon relevance due to timeliness of exhibit	Sustained due to lack of relevance
L	Letter dated August 15, 2024 drafted by Complainant	Objection based upon relevance due to timeliness of exhibit	Sustained due to lack of relevance
M	Letter dated August 15, 2024 drafted by Complainant	Objection based upon relevance due to timeliness of exhibit	Sustained due to lack of relevance
N	Transcript of Phone Call from August 15, 2024 between Complainant and Texas County Officials	Objection based upon relevance due to timeliness of exhibit	Sustained due to lack of relevance
O	Letter dated June 11, 2025 drafted by Complainant	Objection based upon relevance due to timeliness of exhibit	Sustained due to lack of relevance
P	Letter dated July 5, 2025 drafted by Complainant	Objection based upon relevance due to timeliness of exhibit	Sustained due to lack of relevance

Complainant did not testify or present evidence regarding a specific opinion of value as of January 1, 2024, for the subject property. Complainant also never challenged the accuracy of the Respondent's valuation. Rather, Complainant argues that the valuation of the subject property is invalid because it occurred without following an injunction of prospective court-ordered relief. Specifically, Complainant argues that,

> "[O]n October 23, 2023, the 25th Circuit Court, a court of competent jurisdiction, ruled decisively under 137.076 and 536.140, reversing the STC's order and in favor of plaintiff in Foeller v. James. The Court's judgment set Plaintiff's assessed value at 2016's assessed value at $15,070 until such time a legal assessment is performed under 137.115 on plaintiff's property. Texas County waited until the last day to legally dispense the paid under protest monies without returning 2023's paid under protest monies and have never assessed plaintiff's property as per the Court's judgment. It is of my opinion based on fact and well documented statements that the past assessor of Texas County, Debbie James, has never made a legal assessment. That Texas County has never formed a legal BOE under the statutes, ever. We are now in our tenth-year culminating in the judge's ruling by where

> Texas County has decided not to follow the judge's ruling. The Court's ruling cited the failure to assess along with the failure to properly notify. In the last 10 years the assessor's office has sent only two correspondences. Both were impact statements notices under 137.180 for 2017 and 2019. I have received no other communications from the Texas County Assessor's office. I have never been notified in person by the Assessor's office. No cards or correspondences have ever been left at my residence. The Court's Ruling and Judgment on October 23, 2023 supersedes any value that the Assessor has placed on the Plaintiff's real property. The County now owes me 2023 to 2025 paid under protest and must freeze my assessed value at $15,070 as per section 137.105 of the senior tax freeze. As of today I have received absolutely nothing from Ms. Clinton on this hearing and under my due process it requires that I see the Assessor's evidence so that I can challenge it, cross examine it, present rebuttal evidence because under 137.115 the Assessors bear the burden at this appeal to vigorously defend her assessed value providing clear, convincing and cogent evidence and I have received nothing."[3]

Complainant presented numerous legal arguments to support this position, including but not limited to: (1) the appeal should be determined by prospective injunctive relief ordered by the Circuit Court of Texas County in case #21TE-CC00260, (2) the lack of evidence introduced by the Respondent violates due process, (3) the State Tax Commission should take Judicial Notice of the aforementioned court order, (4) the Board of Equalization of Texas County is an illegal entity, (5) Texas County illegally refused to respond to FOIA requests, and (6) Complainant has not received any written communication from the Assessor since receiving an impact statement in June of 2017.

The most cogent legal argument presented in Complainant's testimony relies upon the relief ordered by the Circuit Court of Texas County, which reads,

> IT IS THE JUDGMENT AND ORDER OF THE COURT, that Plaintiff's real property as above described shall be assessed at the assessment in place

[3] This testimony is found from 3:19 mark to the 6:35 mark of the Evidentiary Hearing with the STC.

> January 1, 2016 and shall be taxed thereon every year since that Plaintiff has paid taxes under protest and all excess monies refunded to Plaintiff; That the assessment of Plaintiff's real property as above described shall not be increased until Defendant or her successor in office shall conduct an assessment in compliance with Section 137.115.

Complainant testified that the Texas County Circuit Court Order compels the STC to reduce the TVM of his house until the Assessor proves that they have conducted a physical inspection of his property. Complainant relies upon this portion of the order to support this argument,

> The Court assumes that means an assessment was done by the assessor. By her own testimony Defendant did not do that. The Court therefore concludes Defendant has failed to meet her burden showing an assessment of the property was conducted and an uncontested assessment has not occurred on Plaintiff's property since 2016. Therefore, the burden never shifted to Plaintiff to show the value of his property. The Assessor of every county is required to assess real property as of January 1 in each odd numbered year. Section 137.115.1. Further, "[b]efore the assessor may increase the assessed valuation of any parcel of subclass (1) real property by more than fifteen percent since the last assessment, excluding increases due to new construction or improvements, the assessor shall conduct a physical inspection of such property." Section 137.115.10.

Upon cross examination Complainant refused to voluntarily answer the tax year that was the source of litigation for case #21TE-CC00260. Complainant repeatedly stated that the Order was entered in the year 2023 and argued that the Order applies to all tax years until his property is assessed. Complainant further refused to answer if he was aware that each tax year is addressed individually for appeal purposes. Complainant testified that he paid taxes for the years 2020, 2021, and 2022 and did not file an appeal. Complainant also testified that he has not received any written communication from the Assessor since June of 2017.

Complainant further testified that the Assessor never made an assessment and that the basis of the discrimination claim stems from actions taken by the former Assessor's personal actions (Assessor Taylor's predecessor – 44:00). Complainant testified that he did not wish to elaborate on the actions which constituted the basis of discrimination because those claims would be heard in a different legal venue.

Complainant further testified that the Texas County BOE never provided a valuation for his property[4]. Complainant acknowledged that he had an opportunity to present his evidence at a BOE hearing with the County Assessor, Commissioners, and Clerk in attendance (47:15) and subsequently received a decision letter rejecting his request to alter the valuation of the County Assessor.

Complainant also testified that he has been trained in the sales comparison approach, cost approach, and income approach for market evaluation (48:30). Complainant attended a course about the appraisal of real estate by the Appraisal Institute in 2022 and took courses from the IAAO (International Association of Assessing Officers) regarding property assessment, property evaluation, and fundamentals of mass appraisal. Complainant also testified that he has studied federal tax law through CCH resources.

Complainant testified that he refuses to provide a valuation of his property because the Order from Case No. 21TE-CC00260 has set the value of his property until an assessment is conducted. Complainant testified that he was unaware that his neighbor's property sold

[4] At 27:15 of the Evidentiary Hearing Complainant maintains that the County BOE's failure to provide a numerical value and his lack of receipt of a valuation from the County Assessor equates to no value being provided.

for $174,000 (51:00). Complainant also testified that he is aware that the cost of living has increased but did not agree that the increase in the cost of living would correlate to an increase in calculating valuations using the cost approach. Complainant testified that he has not received his assessment card relevant to this dispute. Complainant testified that he applied for the Missouri Senior Tax Freeze in May of 2025.

Complainant testified that a County Assessor employee had been on the subject property to take photos for inspection and assessment purposes; however, Complainant argued that the actions of the employee did not constitute an inspection as required under Section 137.115. Complainant initially refused to answer questions based upon objections of lack of personal knowledge, relevance, leading and confusion of issues. The objections were overruled because the Complainant contained the personal knowledge, the questions directly related to whether an assessment had been performed, and it is the function of the Hearing Officer to determine the relevant issues in a case or controversy. The line of questioning begins at the 56:16 mark of the recording of the evidentiary hearing.

Complainant testified that he did not receive an impact statement from the year 2021 or the year 2023. Complainant testified that the last piece of mail 'legally delivered' (32:10) was in June of 2019. Complainant was asked if he had been to the Assessor's office and requested a copy of his assessment card (55:30). Complainant initially objected based upon relevance and the objection was overruled. Complainant then stated that the Respondent needed to be more specific regarding which document(s) he requested from the Assessor's office. Respondent again asked if Complainant had requested a copy of his assessment card and Complainant answered that he had not done so (55:45).

Complainant made numerous baseless objections throughout his testimony during the evidentiary hearing, some of the objections related to the following: (1) objection when the Hearing Officer restated legal arguments from opening statements, (2) objecting to Respondent's objection when Complainant did not answer the question asked, (3) objection to being asked to state the tax year that was the source of litigation for Exhibits A – P, (4) objecting to being asked questions regarding his actions to preserve appeals for years 2020-2022, (5) objecting to Respondent attorney's questions because res judicata prevented such questions, (6) objection to question about his awareness of his neighbor's property being sold for $174,000, (7) objecting to questions based upon his knowledge of the impact of cost of living increases when utilizing the cost approach method to perform property valuations, (8) objecting to Respondent's question asking if Complainant had come to the Assessor's office to get a copy of his assessment card (55:30), and (9) objection to Respondent's question asking if an employee of the County Assessor has been on the subject property to inspect and take photos (56:30).

Complainant also testified during the evidentiary hearing that the Texas County Circuit Court did not want to follow their own ruling. (21:15)

4. Respondent's Evidence. Respondent relied upon Exhibit J introduced by the Complainant, the BOE's July 29, 2024, Decision Letter. Complainant did not object. Respondent's Attorney presented legal arguments that the Complainant failed to rebut the BOE's correct presumption of value because he failed to present substantial and persuasive evidence related to the value of the subject property. (1:00:06).

5. Value. The assessed value of the subject property as of January 1, 2024, was $15,070 and the TVM is the same as January 1, 2016.

CONCLUSIONS OF LAW

1. Assessment and Valuation. Pursuant to Article X, Sections 4(a) and 4(b), Mo. Const. of 1945 real property and tangible personal property is assessed at its value or such percentage of its value as may be fixed by law for each class and for each subclass. Article X, Sections 4(a) and 4(b), Mo. Const. of 1945. Residential real property is assessed at 19% of its TVM as of January 1 of each odd-numbered year. Section 137.115.5(1)(a). The TVM is "the fair market value of the property on the valuation date[.]" *Snider v. Casino Aztar/Aztar Mo. Gaming Corp.*, 156 S.W.3d 341, 346 (Mo. banc 2005) (internal quotation omitted). The fair market value is "the price which the property would bring from a willing buyer when offered for sale by a willing seller." *Mo. Baptist Children's Home v. State Tax Comm'n*, 867 S.W.2d 510, 512 (Mo. banc 1993). "True value in money is defined in terms of value in exchange not value in use." *Tibbs v. Poplar Bluff Assocs. I, L.P.*, 599 S.W.3d 1, 7 (Mo. App. S.D. 2020) (internal quotation omitted). "Determining the true value in money is an issue of fact for the STC." *Cohen v. Bushmeyer*, 251 S.W.3d 345, 348 (Mo. App. E.D. 2008).

"For purposes of levying property taxes, the value of real property is typically determined using one or more of three generally accepted approaches." *Snider*, 156 S.W.3d at 346. The three generally accepted approaches are the cost approach, the income approach, and the comparable sales approach. *Id.* at 346-48. The STC has wide discretion in selecting the appropriate valuation method but "cannot base its decision on opinion evidence that fails to consider information that should have been considered under a particular valuation approach." *Id.*, at 348.

The comparable sales approach "is most appropriate when there is an active market for the type of property at issue such that sufficient data are available to make a comparative analysis." *Snider*, 156 S.W.3d at 348. For this reason, the comparable sales approach is typically used to value residential property. "The comparable sales approach uses prices paid for similar properties in arms-length transactions and adjusts those prices to account for differences between the properties." *Id.* at 347-48 (internal quotation omitted). "Comparable sales consist of evidence of sales reasonably related in time and distance and involve land comparable in character." *Id.* at 348.

The STC retains its statutory authority to correct and investigate assessments within the parameters set forth by the prevailing injunction. *State ex rel. State Tax Comm'n v. Cnty Exec. Jackson Cnty.*, 730 S.W.3d 300 (Mo. Ct. App. 2025).

2. Evidence. "Although technical rules of evidence are not controlling in administrative hearings, fundamental rules of evidence are applicable." *Mo. Church of Scientology v. State Tax Comm'n*, 560 S.W.2d 837, 839 (Mo. banc 1977). The hearing officer is the finder of fact and determines the credibility and weight of the evidence. *Kelly v. Mo. Dep't of Soc. Servs., Family Support Div.*, 456 S.W.3d 107, 111 (Mo. App. W.D. 2015). "It is within the purview of the hearing officer to determine the method of valuation to be adopted in a given case." *Tibbs v. Poplar Bluff Assocs. I, L.P.*, 599 S.W.3d 1, 9 (Mo. App. S.D. 2020). The hearing officer "may inquire of the owner of the property or of any other party to the appeal regarding any matter or issue relevant to the valuation, subclassification or assessment of the property." Section 138.430.2. The Hearing Officer's decision regarding the assessment or valuation of the property may be based solely upon his inquiry and any evidence presented by the parties, or based solely upon evidence presented by the parties. *Id.*

3. Complainant's Burden of Proof. The taxpayer bears the burden of proof and must show by a preponderance of the evidence that the property was overvalued. *Westwood P'ship v. Gogarty*, 103 S.W.3d 152, 161 (Mo. App. E.D. 2003). The BOE's valuation is presumptively correct. *Tibbs*, 599 S.W.3d at 7. The "taxpayer may rebut this presumption by presenting substantial and persuasive evidence that the valuation is erroneous." *Id.* (internal quotation omitted). The taxpayer also must prove "the value that should have been placed on the property." *Id*.

"Substantial evidence is that evidence which, if true, has probative force upon the issues, and from which the trier of fact can reasonably decide the case on the fact issues." *Savage v. State Tax Comm'n*, 722 S.W.2d 72, 77 (Mo. banc 1986) (internal quotation omitted). Evidence is persuasive when it has "sufficient weight and probative value to convince the trier of fact." *Daly v. P.D. George Co.*, 77 S.W.3d 645, 651 (Mo. App. E.D. 2002); *see also White v. Dir. of Revenue*, 321 S.W.3d 298, 305 (Mo. banc 2010) (noting the burden of persuasion is the "party's duty to convince the fact-finder to view the facts in a way that favors that party").

4. Complainant Produced Substantial and Persuasive Evidence of Overvaluation.

Complainant produced substantial and persuasive evidence to support his opinion of overvaluation for the subject property as of January 1, 2024.

The Complainant's claim and argument is that the Order from Case No. 21TE-CC00260 is determinative in the present controversy before the State Tax Commission. The parties (and STC) in the present controversy are subject to abide by the order from the Texas County Circuit Court of Missouri as established by State ex rel. State Tax Comm'n v. Cnty Exec. Jackson Cnty., 730 S.W.3d 300 (Mo. Ct. App. 2025). This precedent demonstrates that the STC retains its statutory authority to correct and investigate assessments within the parameters set forth by the prevailing order. *Id.* In this case the Complainant is attempting to do the same. The order from 21TE-CC00260 shifts the burden of proof and changes the initial statutory prerequisites for taxpayers to rebut the BOE's presumption of correctness. In 21TE-CC00260 the Court made a fact finding that the Assessor admitted to failing to perform an assessment for a taxable year in which the assessed valuation increased by more than 15%. This finding of fact was crucial to shift the burden of proof. The Court then ordered that no assessment increase would occur until an inspection pursuant to section 137.115 occurred. There are no such facts in the present case to justify such a finding of fact and the consequential shifting of the burden of proof to its statutory scheme.

In this case the Complainant testified that a County Assessor had come to the subject property and taken photos for purposes of assessment; however, there is no proof that this visit satisfied Section 137.115. Consequently, there is no proof that the order of Case No. 21TE-CC00260 has been satisfied. While taking photos of a property can satisfy Section 137.115, the record does not contain such evidence.

There are significant communication issues between the parties as evident in their exchanges during oral examination during the evidentiary hearing. Complainant's testimony consistently failed to answer questions asked, for example: (1) Complainant consistently objected to questions that when answered would weaken his argument, (2) Complainant required instruction to answer relevant questions directly related to the issues of the case, (3) Complainant made claims which are unsupported by evidence, (4) Complainant made unsupported claims concerning many government bodies (e.g. the BOE never provided a valuation) and (5) attaching legal conclusions to actions without providing any proof.

Complainant's communication issues are also evident in the manner he manipulated questions and responses to avoid answering topics he sought to avoid. For example, Complainant never stated that he did not receive any records at the County Assessor's office; rather, he demanded to be questioned concerning whether he had requested certain documents based upon the approximate date that the request occurred and the specific title of the document(s). Complainant testified that he had not received cards in the mail or personal notification from the Assessor; however, Complainant never stated that the Assessor failed to give him notice.

Complainant also negatively impacted communication by his failure to schedule, or participate, in a motion he filed after the evidentiary hearing. Complainant asked if the Hearing Officer had received any communication from the Respondent at the end of the evidentiary hearing. The Hearing Officer responded that he had received an email with one case attached that the Respondent intended on using for legal arguments during the evidentiary hearing. Complainant was provided with the case post evidentiary hearing. Complainant requested a new Hearing Officer but then never responded with available dates to hear his motion and determine if the ex parte communication was substantive. The issue is moot as the Complainant is getting his requested legal remedy.

Poor communication on behalf of the Respondent is evident in the lack of information and proof provided at the evidentiary hearing. The records lack proof regarding notice, an inspection for assessment purposes pursuant to the Texas County Circuit Court Order, and a TVM for the subject property. These are all critical pieces of information that the Hearing Officer would need to find in favor of the Respondent. In fairness to the Respondent, there is no definitive proof that these communication issues prevented the Complainant from receiving the necessary notices as Complainant has timely paid taxes, met appeal deadlines, attended hearing dates with the BOE, and presented his case to the BOE. Hopefully both parties will be receptive to communication going forward to properly assess the subject property.

Complainant and Respondent only referred to the assessed valuation throughout the evidentiary hearing. Exhibit F provides evidence of the assessed value and that the assessed value increased by more than 15%.

The reliance upon the order from Texas County Circuit Court Case No. 21TE-CC00260 is supported by law for the reasoning above. Based upon these determinations, Complainant produced substantial and persuasive evidence showing that the subject property was overvalued.

Complainant admitted that the discrimination he referred to in his appeal related to personal actions taken by the current County Assessor's predecessor, not to the taxing scheme of Texas County, Missouri. Therefore, Complainant's evidence does not provide the necessary foundation and elements to support his claim of discrimination.

CONCLUSION AND ORDER

The BOE decision is modified and the assessed value of the subject property is $15,070.

Application for Review

A party may file an application for review of this decision within 30 days of the mailing date set forth in the certificate of service for this decision. The application "shall contain specific detailed grounds upon which it is claimed the decision is erroneous." Section 138.432. The application must be in writing, and may be mailed to the State Tax Commission of Missouri, P.O. Box 146, Jefferson City, MO 65102-0146, or emailed to Legal@stc.mo.gov. A copy of the application must be sent to each person listed below in the certificate of service. ***Failure to state specific facts or law upon which the application for review is based will result in summary denial.*** Section 138.432.

Disputed Taxes

The Collector of Texas County, and the collectors of all affected political subdivisions therein, shall continue to hold the disputed taxes pending the possible filing of an application for review, unless the disputed taxes have been disbursed pursuant to a court order under the provisions of section 139.031.

SO ORDERED August 7th, 2026.

STATE TAX COMMISSION OF MISSOURI

Samuel Knapper
Senior Hearing Officer

Certificate of Service

I hereby certify that a copy of the foregoing has been electronically mailed and/or sent by U.S. Mail on August 10, 2026, to: Complainant(s) and/or Counsel for Complainant(s), the County Assessor and/or Counsel for Respondent and County Collector.

Stacy Ingle
Legal Assistant