STATE TAX COMMISSION
OF MISSOURI
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Residential Letter of Concern

September 9, 2026

Ms. Julia Baker
Gasconade County Assessor
119 E. First Street, Rm. 23
Hermann, MO 65041

Dear Ms. Baker:

This Letter of Concern refers to the 2026-2027 Gasconade County Assessment Maintenance Plan Agreement (hereby referenced as the "Plan"), signed by the Assessor on 12/04/2025, signed by the County Commissioners on 12/04/2025, and approved and signed by the Commissioners of the State Tax Commission of Missouri on 04/28/2026.

The State Tax Commission recently completed a sales ratio study of the 2025 residential assessments in your county, pursuant to Missouri Revised Statutes 137.115 and 137.750. The 2025-2026 Residential Sales Study result of 61.51% is not within the acceptable parameters of 90% to 110% of market value.

Your mutually agreed and approved 2026-2027 Assessment Maintenance Plan outlines specific details about how you plan to ensure final values reflect local market values. Complete implementation of the various phases outlined in your approved Assessment Maintenance Plan should result in your residential assessments adequately progressing towards market value.

The goal for the 2027 County Assessment Roll is to achieve fair market values as required in Section 137.115 and 137.750, RSMo. The State Tax Commission is aware of the physical inspection requirements of Section 137.115.10, RSMo., and potential staffing constraints associated with the physical inspection; however, counties are not required to conduct a physical inspection for valuation increases up to 15%.

Section 138.410, RSMo, bestows upon the Commission general supervision over all the assessing officers of this state and the State Tax Commission shall continue to monitor the County's progress as set forth in the 2026-2027 County Assessment Maintenance Plan. Final verification of your county's progress toward market value will begin in July 2027, if adequate progress towards market values is not achieved state assessment maintenance reimbursement funds shall be withheld as required by state law until adequate progress is achieved.

If you have any questions or need assistance with implementing the Gasconade County's Assessment Maintenance Plan, I urge you to call your local assistance representative and/or myself.

Larry Jones
Appraisal and Assessment Manager
State Tax Commission
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cc: County Commission