

January 6, 2026

1st Day of the January Adjournment Term

Commission met pursuant to December 23, 2026

Members Present: Presiding Commissioner (PC), Jim Scaggs
Associate Commissioner (AC), Western, Josh Campbell
Associate Commissioner (AC), Southern, Dustin Hinkle
County Clerk, Marsha Womble

Others Present: Connie Reed, Recorder; Ben Young, Assessor; Chuck Helton, Sheriff

The meeting was called to order at 10:02 am by PC Scaggs.

AC Campbell made the motion to approve the agenda. AC Hinkle seconded. All in favor, motion carried. AC Campbell made the motion to approve the minutes of December 23, 2025. AC Hinkle seconded. All in favor, motion carried.

COMMISSION REPORT: TABLED

SB3: Zoom call scheduled for January 7, 2026

USE TAX: AC Campbell made the motion to approve Court Order 2026-01 to place a Use Tax question before the voters on April 7, 2026, Municipal Election ballot in substantially the following form:

“Shall the County of Iron impose a local use tax at the same rate as the total local sales tax rate, provided that if the local sales tax rate is reduced or raised by voter approval, the local use tax rate shall also be reduced or raised by the same action?”

AC Hinkle seconded. Discussion was held. All in favor, motion carried.

2026-2027 ASSESSOR MAINTENANCE PLAN: Assessor Young presented the 2026-2027 Maintenance Plan to be submitted to the State Tax Commission. AC Campbell made the motion to approve the Maintenance Plan

Jim Scaggs, Presiding Commissioner

January 15, 2026

2nd day of the January Adjournment Term

Commission met pursuant to January 6, 2026

Members Present: Presiding Commissioner (PC), Jim Scaggs
Associate Commissioner (AC), Western, Josh Campbell
Associate Commissioner (AC), Southern, Dustin Hinkle
County Clerk, Marsha Womble

Others Present: Connie Reed, Recorder; Ben Young, Assessor; Roger Hampton, Road Foreman; Carol Hardy, Treasurer; Crystal Skaggs, Collector; Chuck Helton, Sheriff

The meeting was called to order at 10:05 am by PC Scaggs.

AC Campbell made the motion to approve the agenda. AC Hinkle seconded. All in favor, motion carried. AC Campbell made the motion to approve the minutes of January 6, 2026. AC Hinkle seconded. All in favor, motion carried.

COMMISSION REPORT: AC Campbell reviewed CDBG requirements for the RFQ-Engineering/Architect. They can be chosen from the pre-approved list and RFQ doesn't need to be published. R&B will be having CPR training on January 27th. He is asking other offices if they would like to attend CPR training. New heaters are being installed at the AV shed & Annapolis shed. He has contacted the Ambulance director about a grant for AED's. PC Scaggs discussed upcoming legislation including statute 259.220 language change, re-instatement of local sales tax for manufacturing, mining, and utilities; language is being finalized for destination sales tax bill.

SB3: MAC attorney has filed a stay order. Commission discussed options and waiting to see what the outcome is of the SB3 Stay-Order hearing. A decision will need to be made next week.

OZARK REGIONAL LIBRARY: AC Campbell made the motion to acknowledge receipt of the 2025 financials and 2026 budget of the Ozark Regional Library as required by statute. AC Hinkle seconded. All in favor, motion carried.

SHERIFF: Sheriff Helton discussed the need for a bank account for seized cash as evidence.

BUILDINGS & GROUNDS: A.) Jail-received reimbursement to ARPA for the installation of the chow holes in cell doors. D.) Other-AC Campbell made the motion to approve Court Order 2026-02 for payment of the installation of insulation and coating of the HVAC lines by Nicholson Heating & Cooling from ARPA funds. AC Hinkle seconded. All in favor, motion carried.

ROAD & BRIDGE: A.) FLAP/RAC-received word that MoDot will re-bid the project with culvert as an option and not required. B.) Other-Received FEMA 4872 reimbursement. Also, discussed equipment needs & maintenance; discussed asphaltting of state right-of-ways on county roads & agreement with MoDot.

FINANCIAL: B.) Reconciliation-Treasurer Hardy discussed not having submitted the reconciliation by the 10th due to Commission having gone into closed session & she was able to make it back before adjournment of regular session on Jan. 6th. AC Campbell made the motion to approve the 2025 year-end reconciliation as presented. AC Hinkle seconded. All in favor, motion carried.

Other- AC Campbell made the motion to allow the sheriff to open a bank account at FSCB for seized cash as evidence. AC Hinkle seconded. All in favor, motion carried.

ESRI contract-AC Hinkle made the motion to approve the revised ESRI contract with Assessor Young and give him authority to make the changes. AC Campbell seconded. All in favor, motion carried.

Recorder Reed presented her year-end report. AC Hinkle made a motion to accept the report. AC Campbell seconded. All in favor, motion carried.

2026 Budget Work Session.

With no other business, AC Campbell made a motion to adjourn at 3:30 pm. AC Hinkle seconded. All in favor, motion carried.

Jim Scaggs, Presiding Commissioner

January 21, 2026

3rd day of the January Adjournment Term

Commission met pursuant to January 15, 2026

Members Present: Presiding Commissioner (PC), Jim Scaggs
Associate Commissioner (AC), Western, Josh Campbell

County Clerk, Marsha Womble

Others Present: Connie Reed, Recorder; Ben Young, Assessor; Roger Hampton, Road Foreman; Carol Hardy, Treasurer; Crystal Skaggs, Collector; Chuck Helton, Sheriff; Gail White, Circuit Clerk; Judge Scott Schrum

The meeting was called to order at 10:03 am by PC Scaggs.

AC Campbell made the motion to approve the agenda. PC Scaggs seconded. All in favor, motion carried. AC Campbell made the motion to approve the minutes of January 15, 2026. AC Scaggs seconded. All in favor, motion carried.

COMMISSION REPORT: PC Scaggs discussed sales tax exemptions for mining, manufacturing & utilities legislation and the negative impact on counties if it does not get re-instated. He discussed the loss of revenue from the settlement of protested taxes with The Doe Run Co. as well as legislation that is being drafted to add federal and state ad valorem tax on leased property minerals so taxes can be collected on it. The County has decided to place a Use Tax Question on the April ballot. If it does not pass, we could potentially lose county services due to the continued legislative decisions that are causing counties to lose revenue. If it passes, we go back on neutral ground with no gains or losses. Other bills being introduced are personal property tax elimination and income tax elimination. If the county loses personal property tax, we will have to make major budget cuts. Offices will be reduced to limited staff and only those required by statute. If state income tax is eliminated, it could potentially cause increases in sales taxes and sales taxes being charged on essential services such as childcare, funeral expenses, additional fuel taxes, etc. Ongoing revenue losses are complicating budgeting. Instead of planning 3–5 years ahead, we now can only plan for 6 months. All entities will lose funds including fire districts, the ambulance district, health department, etc. if personal property tax is eliminated. County services will be limited because of insufficient revenue. The destination sales tax bill is still in progress and awaiting legislative action.

SB3: Lengthy discussion was held concerning placement of a real estate property tax question on the April ballot that is mandated by legislation. Legislature divided the state into 3 tax systems: 0% counties (never increased and frozen at 2024 value) 19-20 counties; Hold harmless counties-(no changes) 19-20 counties; 5% counties (the greater of CPI or 5%) majority of counties. There has been a petition filed in Cole County that numerous counties have are a part of for an injunction to stay the mandate until the wording and other litigation is decided. AC Campbell made the motion to table SB3. PC Scaggs seconded. All in favor, motion carried.

SHERIFF: PC Scaggs talked about the extra \$200,000 spent in 2023 due to issues with the former Sheriff. He expressed gratitude to Sheriff Helton for taking charge of the department and managing its budget. Sheriff Helton has been diligent in trying to obtain grants to assist with the funding of the department.

BUILDING & GROUNDS: A.) TAP sidewalk project – Projected to start mid-summer. The project should take 3-4 months to complete. B.) CDBG-RFQ bids-tabled C.) Other-2nd floor RFP needs to be prepared and published by March 1 to start by mid-April and complete by June.

ROAD & BRIDGE: Other-discussed equipment and road maintenance; looking for an oil distributor; open positions in the road department and being short-handed for the upcoming winter storm.

FINANCIAL: 2026 Budget Hearing-2026 Budget was presented by County Clerk Womble as follows: A review of the 3 Major Funds: General Revenue has a beginning balance of \$1,733,003.78 with anticipated revenues of \$3,189,271 and expenditures of \$4,091,627 resulting in an estimated ending balance of \$830,647.78. Deficit spending \$902,356. Approximately \$500,000 is dedicated to grant projects. The beginning & end balances in General Revenue include monies held in CD's. Most of the expenditure is tied to salaries, health insurance, work comp., & property insurance. Road & Bridge has a beginning balance of \$306,065.56 with anticipated revenues of \$2,495,695 and expenditures of \$2,713,100 resulting in a projected ending balance of \$88,660.56. A large grant project for County Road 124 is estimated to cost \$840,000. Assessment has a beginning balance of \$109,933.97 with anticipated revenues of \$263,660 and expenditures of \$274,280 resulting in a projected ending balance of \$99,313.97. SB40 has not yet finalized its budget for submission to the County Commission. AC Campbell made the motion to approve the 2026 Budget for Iron County as presented with no changes. PC Scaggs seconded. Discussion was held concerning the budget request submitted by Collector Skaggs for Tax Maintenance Fund. All in favor, motion carried. C.) Court Order 2026-03 AC Campbell made the motion to approve Court Order 2026-03 for renewal of the line of credit with First State Community Bank. PC Scaggs seconded. All in favor, motion carried. Court Order 2026-04 - AC Campbell made the motion to approve Court Order 2026-04 for disbursement of School fines in the amount of \$161,769.31. PC Scaggs seconded. All in favor, motion carried. Court Order 2026-05 - AC Campbell made the motion to approve Court Order 2026-05 for disbursement of School Surplus for year 2022 in the amount of \$43,451.26. PC Scaggs seconded. All in favor, motion carried.

With no other business, AC Campbell made the motion to adjourn at 1:35 pm. PC Scaggs seconded. All in favor, motion carried.

Jim Scaggs, Presiding Commissioner

January 27, 2026

4th day of the January Adjournment Term

Commission met pursuant to January 21, 2026

Members Present: Presiding Commissioner (PC), Jim Scaggs
Associate Commissioner (AC), Western, Josh Campbell
Associate Commissioner (AC), Southern, Dustin Hinkle
County Clerk, Marsha Womble

Others Present: no one

The meeting was called to order at 4:00 pm by PC Scaggs.

AC Campbell made the motion to approve the agenda. AC Hinkle seconded. All in favor, motion carried. Minutes will be available at the next meeting.

COMMISSION REPORT: AC Hinkle recognized the good job the road crew did during the winter storm.

SB3: Some critical points were made as follows concerning placing the issue on the April 7th ballot. Portions of the wording for the ordinance as provided by MAC attorney states:

“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;....

Moving on to Section 1 and the question provided by MAC.: “Shall the County of Iron exempt eligible taxpayers from certain tax increases on eligible taxpayers’ primary residence above the liability incurred during the initial credit year?” This question is very vague and does not give a good explanation.

Next is Section 2 (1).... “the eligible taxpayer’s homestead tax liability may not be increased more than five percent per year or the percent increase in the Consumer Price Index for All Urban Consumers, whichever is greater, beginning in tax year 2027.”

Historically, the Consumer Price Index (CPI) is less than 5% which means taxes will increase by 5% each year moving forward. Section 2. (2a.) “Eligible Credit Amount”....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...

2d. “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.

3c. 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.

3d.....No tax credit shall be granted pursuant to this Order and Ordinance to a taxpayer that owes delinquent taxes, interest, or penalties.

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.

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 Iron 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.

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.

The Commission discussed options as well as a suit that has been filed by approximately 31 counties to place an injunction to stay and not place this on the April ballot. Some schools and fire districts have also filed suit. AC Campbell expressed concerns that there would be a tax increase for citizens if this passes. AC Hinkle has the same concerns and also stated that he feels it is not constitutional for the state to say which counties have to present a 0% to 5% question to the citizens while some counties do not.

Based on the mandate by the state to place this issue on the April 7, 2026 ballot, AC Hinkle made the motion at 4:56 pm to approve Court Order 2026-06 and place the following question before the vote of the people on April 7, 2026 required by the state. (Wording provided by MAC)

“Shall the County of Iron exempt eligible taxpayers from certain tax increases on eligible taxpayers’ primary residence above the liability incurred during the initial credit year?”

AC Campbell seconded the motion. All in favor, motion carried.

With no further business, AC Campbell made the motion to adjourn at 5:05 pm. AC Hinkle seconded. All in favor, motion carried.

Jim Scaggs, Presiding Commissioner