

Failure to have an elected Assessor in Jackson County.

State Constitution VI Section 18(b). Provisions required in county charters — exception. — The charter shall provide for its amendment, for the form of the county government, the number, kinds, manner of selection, terms of office and salaries of the county officers, and for the exercise of all powers and duties of counties and county officers prescribed by the constitution and laws of the state; however, such charter shall, except for the charter of **any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants, require the assessor of the county to be an elected officer.**

Failure to receive notice of physical inspection, based on County Ordinances, Chapter 2002, 4, b. If a physical inspection is required to be conducted, the Assessor shall notify the owner of the property, both by leaving a notice on the premises at the time of the inspection and by mailing a notice to such owner.

buildings or improvements on the property upon the timely request of the owner pursuant to this section. (Ord. 5267, Eff. 1/1/20)

2002.3 Physical Inspection, What Does Not Constitute.

Except as otherwise provided in subsection 2002.5, mere observation of the property via a drive-by inspection, or by viewing satellite imagery, photographs, or drone video footage, shall not be considered sufficient to constitute a physical inspection as required by this section. (Ord. 5267, Eff. 1/1/20)

2002.4 Physical Inspection, How Conducted.

If a physical inspection is required pursuant to this section, the Director of Assessment shall:

a. Attempt to visually inspect all sides of the exterior of any structure on the property. The Director of Assessment or the director's representative shall have authority to access upon the premises as set out in state law, to perform the exterior inspection, provided that if at any time during the performance of the exterior inspection the director or the director's representative is requested to leave the property by the owner or occupant of said property, the director or the director's representative shall promptly leave the property and complete the exterior inspection as provided in subsection 2002.5; and

b. Notify the owner of the property, both by leaving a notice on the premises at the time of the inspection and by mailing a notice to such owner, that the owner is entitled to an inspection of the interior of the property if the owner wishes to have such an interior inspection, and further notifying such owner of the process required to arrange for such an interior inspection. Said notice shall include the name, date, time, and extent of the exterior inspection and the telephone number of the Assessment Department. Notwithstanding any such request, an on-site interior inspection shall not be required if the director reasonably believes that performance of such an on-site interior inspection would be unsafe, in which case the director shall so notify the owner in writing and shall accept in lieu thereof interior photographs provided by the owner as evidence of the interior condition of the structure; and

c. During such inspection, possess or have electronic access to a copy of the property record card or other record from the Assessment Department, which lists the physical attributes of the property being inspected, and shall make and keep notes of the condition of the property and the structures located thereon, and record any variation from the information contained in the property record card for said parcel. (ord. 5267, Eff. 1/1/20)

https://www.jacksongov.org/files/sharedassets/public/our-county/county-code/20-assessment-tax-11_8_19_201911081421162092.pdf

Failure to receive proper notice of taxes in correct format and wording.

RSMo. 137.355. Notice of increased assessment of listed property — notice to owners, when, contents. — 1. If an assessor increases the valuation of any tangible personal property as estimated in the itemized list furnished to the assessor, and if an assessor increases the valuation of any real property, he shall forthwith notify the record owner of the increase either in person or by mail directed to the last known address, and if the address of the owner is unknown notice shall be given by publication in two newspapers published in the county.

2. For all calendar years prior to the first day of January of the year following receipt of software necessary for the implementation of the requirements provided under subsections 3 and 4 of this section from the state tax commission, whenever any assessor **shall increase** the valuation of any real property, he or she **shall forthwith notify the record** owner on or before June fifteenth of the previous assessed value and such increase either in person, or by mail directed to the last known address **and include** on the face of such notice, **in no less than twelve-point font, the following statement:**

NOTICE TO TAXPAYER: IF YOUR ASSESSED VALUE HAS INCREASED, IT MAY INCREASE YOUR REAL PROPERTY TAXES WHICH ARE DUE DECEMBER THIRTY-FIRST. IF YOU DO NOT AGREE THAT THE VALUE OF YOUR PROPERTY HAS INCREASED, YOU MUST CHALLENGE THE VALUE ON OR BEFORE _____ (INSERT DATE BY WHICH APPEAL MUST BE FILED) BY CONTACTING YOUR COUNTY ASSESSOR.

4. The notice of projected tax liability, required under subsection 3 of this section, from the county shall include:

- (1) Record owner's name, address, and the parcel number of the property;
- (2) A list of all political subdivisions levying a tax upon the property of the record owner;
- (3) The projected tax rate for each political subdivision levying a tax upon the property of the record owner, and the purpose for each levy of such political subdivisions;
- (4) The previous year's tax rates for each individual tax levy imposed by each political subdivision levying a tax upon the property of the record owner;
- (5) The tax rate ceiling for each levy imposed by each political subdivision levying a tax upon the property of the record owner;
- (6) The contact information for each political subdivision levying a tax upon the property of the record owner;
- (7) A statement identifying any projected tax rates for political subdivisions levying a tax upon the property of the record owner, which were not calculated and provided by the political subdivision levying the tax; and
- (8) The total projected property tax liability of the taxpayer.

Failure to receive proper notice of taxes before state deadline, based on RSMo 137.355.

RSMo. 137.355. Notice of increased assessment of listed property — notice to owners, when, contents. —

3. Effective January first of the year following receipt of software necessary for the implementation of the requirements provided under this subsection and subsection 4 of this section from the state tax commission, if an assessor increases the valuation of any real property, the assessor, on or before June fifteenth, shall notify the record owner of the increase and, in a year of general reassessment, the county shall notify the record owner of the projected tax liability likely to result from such an increase **either in person or by mail directed** to the last known address, and, if the address of the owner is unknown, notice shall be given by publication in two newspapers published in the county. Notice of the projected tax liability from the county shall accompany the notice of increased valuation from the assessor.

Notice of inspection failed to enumerate taxpayer rights

RSMo. 137.115 (11). If a physical inspection is required, pursuant to subsection 10 of this section, the assessor **shall notify the property owner of that fact in writing and shall provide the owner clear written notice of the owner's rights relating to the physical inspection.** If a physical inspection is required, the property owner may request that an interior inspection be performed during the physical inspection. The owner shall have no less than thirty days to notify the assessor of a request for an interior physical inspection.

Failed to adequately inspect: (1) insufficient evidentiary data, as demonstrated by sunshine request, (2) clearly demonstrates a "drive by" with photo from street, (3) No exterior detail contained in property record (4) Etc, etc...in accordance with county Code section 2002.4 and as required by state statute, the inspection is wholly inadequate, requiring a cap of 14.9% on any increase.

RSMo. 137.115 (12). A physical inspection, as required by subsection 10 of this section, shall include, but not be limited to, an on-site personal observation and review of all exterior portions of the land and any buildings and improvements to which the inspector has or may reasonably and lawfully gain external access, and shall include an observation and review of the interior of any buildings or improvements on the property upon the timely request of the owner pursuant to subsection 11 of this section. Mere observation of the property via a drive-by inspection or the like shall not be considered sufficient to constitute a physical inspection as required by this section.

buildings or improvements on the property upon the timely request of the owner pursuant to this section. (Ord. 5267, Eff. 1/1/20)

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b. Notify the owner of the property, both by leaving a notice on the premises at the time of the inspection and by mailing a notice to such owner, that the owner is entitled to an inspection of the interior of the property if the owner wishes to have such an interior inspection, and further notifying such owner of the process required to arrange for such an interior inspection. Said notice shall include the name, date, time, and extent of the exterior inspection and the telephone number of the Assessment Department. Notwithstanding any such request, an on-site interior inspection shall not be required if the director reasonably believes that performance of such an on-site interior inspection would be unsafe, in which case the director shall so notify the owner in writing and shall accept in lieu thereof interior photographs provided by the owner as evidence of the interior condition of the structure; and

c. During such inspection, possess or have electronic access to a copy of the property record card or other record from the Assessment Department, which lists the physical attributes of the property being inspected, and shall make and keep notes of the condition of the property and the structures located thereon, and record any variation from the information contained in the property record card for said parcel. (ord. 5267, Eff. 1/1/20)

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Lack of a "clear and cogent" evidence to meet the burden of proof requirement that the Assessor must meet, in accordance with RSMo 137.115. As per statute "clear, convincing and cogent evidence" is required to sustain such valuation.

Per sunshine request, this methodology can only be "represented" by a series of numbers, most of which are not comprehensible on the property record card. The assessor has failed to provide a "translation method" for the property record card.

137.115. Real and personal property, assessment — classes of property, assessment

...the **burden** of proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall be on the assessor at any hearing or appeal.

138.090. Meetings of board (first class counties). — There shall be no presumption that the assessor's valuation is correct.

Invalid comparable sales. Per RSMo 137.115 comparable a sales should be within one mile and within 500 sq ft. Comparable listed on the property record card clearly indicate the comparable sales used to value the subject property failed to comply.

137.115. Real and personal property, assessment — classes of property, assessment

The comparable property was:

Sold between Jan 2, 2021 and Dec. 31, 2022.

Within 1 mile of your house.

Within 500 sq. ft in size to your house.

Resemble your property in age, floor plan, number of rooms and other relevant characteristics.

Intimidation of taxpayers to force them to permit the Assessor staff to perform interior inspections of their homes.

137.130. Assessor to make physical inspection, when — assessment. — Whenever there shall be any taxable personal property in any county, and from any cause no list thereof shall be given to the assessor in proper time and manner, or whenever the assessor has insufficient information to assess any real property, the assessor or an employee of the assessor shall assess the property based upon a physical inspection or on the best information the assessor can obtain; and for that purpose the assessor or an employee of the assessor shall have lawful right to enter into any lands and make any examination and search which may be necessary to assess such real property only when the assessor is entering because the assessor has insufficient information to assess such real property or to assess such personal property only when the assessor is entering because no list of taxable personal property has been given, and may examine any person upon oath touching the same. **The assessor or an employee of the assessor shall not enter the interior of any structure on any real property as part of the inspection to assess such property without permission.** The assessor shall list, assess and cause taxes to be imposed upon omitted taxable personal property in the current year and in the event personal property was also subject to taxation in the immediately preceding three years, but was omitted, the assessor shall also list, assess and cause taxes to be imposed upon such property.

When there is no clear and convincing evidence of a physical inspection, the property owner shall prevail on the appeal as a matter of law. The Board of Equalization does not follow this law.

Section 138.060. Appeals from assessor's valuation, no presumption that valuation is correct, burden of proof in certain counties — erroneous assessments. — 1. The county board of equalization shall, in a summary way, determine all appeals from the valuation of property made by the assessor, and shall correct and adjust the assessment accordingly. There shall be no presumption that the assessor's valuation is correct. In any county ... for any property whose assessed valuation increased at least fifteen percent from the previous assessment unless the increase is due to new construction or improvement, the assessor shall have the burden to prove that the assessor's valuation does not exceed the true market value of the subject property. In such county or city, in the event a physical inspection of the subject property is required by subsection 10 of section [137.115](#), the assessor shall have the burden to establish the manner in which the physical inspection was performed and shall have the burden to prove that the physical inspection was performed in accordance with section [137.115](#). In such county or city, in the event the assessor fails to provide sufficient evidence to establish that the physical inspection was performed in accordance with section [137.115](#), the property owner shall prevail on the appeal as a matter of law

Failure to provide equal access for appeals by offering a “first-come, first-served” appointment booking in an informal appeals process at the Assessment Department

US CONSTITUTION, AMENDMENT XIV

- Section 1. All persons born or naturalized in the United States and subject to the jurisdiction thereof are citizens of the United States and of the state wherein they reside. No state shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States, **nor shall any state deprive any person of life, liberty or property without due process of law, nor deny to any person within its jurisdiction the equal protection of the laws.**

Threats and Intimidation to force taxpayers to agree to stipulation agreements that may not have been in their best interest. This is an unfair business practice.

RSMo. 375.936. Unfair practices defined. — Any of the following practices, if committed in violation of section [375.934](#), are hereby defined as unfair trade practices in the business of insurance:

(1) "**Boycott, coercion, intimidation**", entering into any agreement to commit, or by any concerted action committing any act of boycott, coercion or **intimidation** resulting in or tending to result in an unreasonable restraint of, or monopoly in, the business of insurance;

Failure to provide procedure due process in the Board of Equalization appeals. The current “Waive Appearance” is occurring because of persons who filed for an BOE appeal did not notice the default setting to the check box on the web form. It is highly likely these people would not waive their appearance before the BOE if they knew about their hearing, and knew that their value would be set without their input.

State Constitution, Bill of Rights: Article I, Section 2. Promotion of general welfare—natural rights of persons—**equality under the law**—purpose of government.—That all constitutional government is intended to promote the general welfare of the people; that all persons have a natural right to life, liberty, the pursuit of happiness and the enjoyment of the gains of their own industry; that **all persons are** created equal and are **entitled to equal rights** and opportunity under the law; that to give security to these things is the principal office of government, and **that when government does not confer this security, it fails in its chief design.**

Source: Const. of 1875, Art. II, Sec. 4.