

Tax Appeal Strategy for 2024 and Beyond

Presented Oct 24, 2023



Preston Smith

- 14 years a member of the Jackson County Board of Equalization, representing the Blue Springs School District.
- I have voted on more than 10,000 property tax appeals at the BOE.
- Last year I ran for County Executive.
- I have a graduate degree from UMKC in public administration, with a specialization in statistics.
- My wife and I have lived in Jackson County for 33 years.
- pvsmith@sbcglobal.net

DISCLAIMER

Nothing contained in this presentation is to be interpreted as legal advice. I am not an attorney. The information here is only my opinion based on my experience and the data that I have analyzed. This is for general educational information. Any actions that you take as a result of this presentation is solely on your own.

**The County has about
21,000 appeals to get
through. (Down from
54,000) *[They are through the low-
hanging fruit. Now they are in the ground
war. Long, tough slog.]***

Do the Math

- The BOE is meeting 4 days a week and will hear only 50 appeals per day.
- That would be 200 appeals a week.
- Without making the stipulation deals at the informal hearings or through the mail, the BOE is looking at more than **2 FULL YEARS** of hearings.
- NOTE: In 2019, when I was on the BOE and we had 21,000 appeals to get through, they continued until March 2021.

Prediction:

- Sooner or later the County Assessment and Tyler is going to wake up and realize that they have to start making more deals in the informal meetings. (If the Legislature doesn't pay the BOE more, I believe this is more likely.)
- And we will see a shift in how the County approaches these informal hearings—from intimidation to accommodation.

Informal Appeals

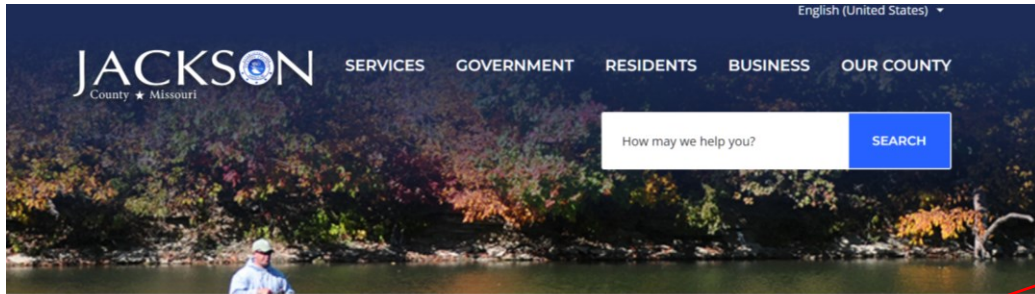
- The main purpose of these pre-BOE hearing meetings are to scare you and keep you from going to the BOE hearing. They want to force you into a deal that likely is not going to be as good as you'd get at the hearing. But if they offer your number, take it. The County Assessment Dept has to do a lot of work to prepare for a BOE hearing.
- These were fishing expeditions, especially when they ask, “**What improvements have you done to your property?**” Don't answer this. It will come back to haunt you because they will make a note of it. You can tell them that after spending \$30M on this assessment, they should know everything about my house.

If you get a “Stipulation Agreement” in the Mail

- This is what the Assessor is doing to get the number of appeals settled fast. No negotiation. No meeting. Just take it or leave it.
- Odds are, this is not going to be the best deal you are going to get.
- They just do not want you going to the BOE. This has been the objective from the start—to keep the number of appeals down and to keep you away from the BOE.

WHAT TO DO WHILE YOU WAIT?

- <https://www.jacksongov.org/Government/Boards-Commissions/Board-of-Equalization>



HOME / GOVERNMENT / Boards & Commissions / Board of Equalization

Board of Equalization

BOE Polices and Procedures > **BOE Appeals >**

Search Appeals by Parcel Number >

REMINDER: The deadline to file a formal appeal with the Board of Equalization (BOE) was July 31. Everyone who filed an appeal by July 31 will have an opportunity to meet with the BOE. BOE will be hearing appeals through September.

Mission Statement

The Jackson County Board of Equalization is an independent Board composed of citizen taxpayers of Jackson County. Its mission is to fully and fairly equalize the value of all real and tangible personal property in the County for purposes of taxation and to provide an appeal forum for taxpayers to correct perceived inequities in the assessment of value. The Board strives to allow taxpayers an efficient, public, unbiased, courteous and informative manner of addressing grievances surrounding the imposition of taxes by the County.

Contact Us

Board of Equalization
boardofequalization@jacksongov.org
Phone: [816-881-3309](tel:816-881-3309)

Jackson County Courthouse
415 E. 12th Street
Rooms 102 and 104
Kansas City, MO 64106
[Directions](#)
Hours
[Except Holidays](#)
Monday - Friday
8 a.m. - 5 p.m.

Put in your parcel number to make sure your appeal is still active and they don't "accidentally" delete it from the system.

HOME / GOVERNMENT / Boards & Commissions / Board of Equalization / Board of Equalization Appeals

Board of Equalization Appeals

Appeal hearings are public and will be scheduled after July 1st and may conclude by the fourth Saturday in August unless extended by the Board.

NO APPEAL APPLICATION WILL BE ACCEPTED BY EMAIL OR FAX.

Search For Your Appeal by Parcel Number >

Value +

Appearance +

Waiver of Attendance +

Supporting Documentation +

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Property Value & Appeals

Look up Property Value Here >

Add Documents to Existing Appeal >

PROPERTY OWNER'S GUIDE TO VALUATION REVIEW (PDF, 24KB)

Forms

- [Agent Authorization Form](#) (PDF, 18KB)
- [Entry of Appearance Form](#) (PDF, 17KB)
- [Withdraw Appeal Form](#)

Related Information

[BOE Policies & Procedures](#)

Procedural Meetings & Hearings

TODAY < > October 2023

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 BOE ...	3 BOE ...	4 BOE ...	5 BOE ...	6 BOE ...	7
8	9 BOE ...	10 BOE ...	11 Board... BOE ...	12 BOE ...	13 BOE ...	14
15	16 BOE ...	17 BOE ...	18 BOE ...	19 BOE ... EHRC...	20 BOE ...	21
22	23 BOE ...	24 BOE ...	25 BOE ...	26 BOE ...	27	28
29	30 BOE ...	31 BOE ...				

**Advice: Phone into hear
some of the appeals
before you have yours**

BOE PHONE HEARINGS

Click on the hyperlink to download the docket for the day at the BOE, and see the phone-in instructions.

BOE Hearings (conducted by telephone) 10-23-23

Meeting Date October 23, 2023
Meeting Type Board of Equalization

BOE Hearings are conducted by telephone.

Time

08:00 AM - 05:00 PM [Add to Calendar](#)

Location

You can access the hearing by dialing 888 398-2342, Access Code 8640172 (listen only mode)

Jackson County Office Building, 1300 Washington Street, Kansas City, 64106 [View Map](#)

Related Information

[BOE Hearing Docket 10-23-23](#) (PDF, 73KB)

DOWNLOAD ALL

Board of Equalization Appeals

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29	30 BOE ...	31 BOE ...				

How may we help you?

SEARCH

HOME / GOVERNMENT / Boards & Commissions / Board of Equalization / **BOE Hearings (conducted by telephone) 08-03-23**

BOE Hearings (conducted by telephone) 08-03-23

Meeting Date August 03, 2023

Meeting Type Board of Equalization

BOE Hearings are conducted by telephone.

Time

08:00 AM - 05:00 PM [Add to Calendar](#)

Location

You can access the hearing by dialing 888 398-2342, Access Code 8640172 (listen only mode)

Jackson County Office Building, 1300 Washington Street, Kansas City, 64106 [View Map](#)

Related Information

 [BOE Hearing Docket 08-03-23](#) (PDF, 599KB)

DOWNLOAD ALL

Listen into a BOE hearing or two to get an idea of how the game is played.

Download the docket so you can hear the city and school district reps that are in your area. Check this docket every few days to make sure your appeal is not on there.

Here's what the BOE is doing now

Board of Equalization Docket													Location: 1300 Washington										Conducted Virtually	
Num	PARID	CASENO	TXPYVAL	2023 M TTL	Owner	COMPLNT	SCHDTE	SCHTIN	Class	Discr	Exem	Valu	Othe	ADRNO	ADRAD	ADRSTR	ADRSTR	TCA	City	School				
383	6141008200000000	BOE2023-222630	200,000	271,400	EATON VIOLETT		10/23/2023	800				Y		410		SW	LAKEVIEW	BLVD	049	CITY - LEES SUMMIT R7	LEES SUMMIT R7			
384	7043015060000000	BOE2023-234360	370,000	435,240	ELDRIDGE JEFFERY L & BEVERLY J		10/23/2023	800				Y		619		SW	34TH	ST	049	CITY - LEES SUMMIT R7	LEES SUMMIT R7			
385	6024001130000000	BOE2023-247210	530,000	739,100	ELY ERIC J & MORGAN C	Eric Ely	10/23/2023	800				Y		3240		SE	BROOKSIDE	DR	049	CITY - LEES SUMMIT R7	LEES SUMMIT R7			
386	7083005090000000	BOE2023-269658	312,900	642,940	ESTEP JEREMY B & AMY E	Jeremy B Estep	10/23/2023	800				Y		4341		SE	FURLONG	DR	049	CITY - LEES SUMMIT R7	LEES SUMMIT R7			
387	6261005130000000	BOE2023-272015	180,000	329,080	EVANS PATRICIA G-TRUSTEE	Corey Henry	10/23/2023	800				Y		1510		SW	6TH	ST	049	CITY - LEES SUMMIT R7	LEES SUMMIT R7			
388	6262005280000000	BOE2023-274294	90,000	199,100	FABAC STEPHEN M		10/23/2023	800				Y		310		SW	MARION	LN	049	CITY - LEES SUMMIT R7	LEES SUMMIT R7			
389	6170004010420000	BOE2023-277654	300,000	806,090	EVERSON GLEN J		10/23/2023	800				Y		1950		SE	RANSON	RD	049	CITY - LEES SUMMIT R7	LEES SUMMIT R7			
390	4342012110000000	BOE2023-283127	390,000	441,490	FAULWELL MARVIN R LIVING TRUST		10/23/2023	800				Y		4306		NW	LAKE	DR	049	CITY - LEES SUMMIT R7	LEES SUMMIT R7			
391	6132005110000000	BOE2023-283133	180,000	368,100	FAIRBANKS WILLIAM HAROLD		10/23/2023	800				Y		506		NW	DONOVAN	RD	049	CITY - LEES SUMMIT R7	LEES SUMMIT R7			
392	6113025090000000	BOE2023-309326	233,000	298,540	EARLEY HENRY B		10/23/2023	800				Y		1007		SE	4TH	ST	049	CITY - LEES SUMMIT R7	LEES SUMMIT R7			

Here is their docket. You can follow along as they call out the cases.

Between now and your appeal

- Odds are good the County is going to want to come out and measure your property, take photos and even interview you.
- You are under no obligation to answer any of their questions or to permit them on your property. (They might quote a state law that says otherwise.)
- *Example: I was on the BOE when a business owner appealed his assessment. He refused multiple times to permit the County to access his property and at the BOE hearing, the County had no evidence to refute everything that he said. The business owner won easily.*

What if Tyler Technologies/County wants to come out and measure your property?

- First, you don't have to let them on your property. Make them show ID and County employment badges.
- Secondly, if they are asking this, that means they didn't do a full physical inspection during the last two years when they supposedly did it. Get on a recorded phone line and get them to admit this.
- Last, they should know your property better than you do. They have a small army of staff, aerial photography and who knows what else.

(YIKES): The 2025 Assessment has Begun

The County may come out to your property, saying they are inspecting it as part of the 2025 assessment.

They are just trying to validate that they actually inspected anything in 2023. You still don't have to talk with them or let them on your property.

Note: I might post some "No Trespassing" signs and see if that works.

What about the Attorney General?

- Andrew Bailey is an appointee from Gov. Parson, and served as the governor's attorney through COVID, when he advised Parson to let Jackson County do its own thing on the COVID rules.
- Odds are greatly against him intervening on the County's tax assessment unless he gets a direct referral of illegal activity from the State Auditor.
- County Prosecutor Jean Peters-Baker has not wanted to even question the obvious state law violations by the County Assessor.

← Tweet



Auditor Scott Fitzpatrick

@Auditor_Fitz

...

Today, Auditor Fitzpatrick sent a letter to @JacksonCountyMO notifying the county of an initial review to investigate complaints made by Jackson County residents about the assessment process.

This is huge news. The State Auditor send an initial letter before launching a full-blown audit.

There is an email in the letter of who will be heading up the investigation:

Mary.Johnson@auditor.mo.gov



3:18 PM · Aug 4, 2023 · 163 Views

Update on the State Audit. Email from the Audit Manager on 10/11/23

Preston, I understand your concerns and realize tax bills are about to be sent out very soon, but you have to understand that there is a process that we have to follow when conducting an audit in accordance with government auditing standards.

*Based on the fact that **we are just getting started with the audit**, it really is not possible for us to issue any type of finding yet as we haven't had the chance to do any audit work yet. I have seen many things and heard from many people that have expressed concerns with the process of both tax assessments and appeals, but we have to conduct audit procedures and go through the audit process to make any conclusions. **Unfortunately, there is no way our office can issue a preliminary finding of any sort or make a recommendation to the county without doing the audit work.** The county certainly has the right and ability to make a decision to revert to the prior years A/V, which I believe they did in 2019. **Even after the audit is complete and recommendations have been made, our office has no authority to enforce them and it would be up to county officials to take action to address our concerns.***

What about the State Tax Commission?

- **They believe their only role is to hear appeals, one by one, from taxpayers who have received a BOE ruling. They have been non-responsive on everything that I've sent to them.**
- **Commissioners:**
- Gary Romine, Chairman gary.romine@stc.mo.gov 573-751-1704
- Victor Callahan, Commissioner victor.callahan@stc.mo.gov 573-751-1703
- Debbi McGinnis, Commissioner debbi.mcginis@stc.mo.gov 573-751-3471

Update on the McClain Lawsuit

- The judge has set 12/11/23 as the beginning date for the trial. Right now both sides are going through the “discovery” process. No lawsuit against the County has gone this far.
- Will the County try to get the trial date moved so it doesn't interfere with them mailing out the tax bills?

Review my video on how to make a BOE appeal at the BOE hearing.

I won't cover that same information again in this video.

WethePeopleofJCMO.com is where all the videos and PDFs will be posted.

If You Have a BOE Hearing Scheduled but No Sunshine Request Yet

- Email the BOE and reschedule.

How to Fight the BOE on Lack of Notice and No Property Inspection.

- <https://www.facebook.com/61550912025157/videos/661895026084792?idorvanity=690940153066631>
- <https://www.facebook.com/groups/613550184082905>

How to Communicate with the BOE

- boardofequalization@jacksongov.org
- EMAIL THEM. That way you have a paper/electronic trail of what you communicated to them and hopefully they will answer back.
- DON'T CALL THEM. Whomever you are talking with on the other end of the line can tell you whatever pops into their mind at that moment. Is it true or not, who knows. Do they have the authority to tell you anything? Who knows?
- SHOW UP IN PERSON at 1300 Washington. It's a lot harder to blow off somebody standing in front of you.

“Paying under Protest.”

I paid under protest in 2019. I did not see that it made any difference whatsoever.

How do I pay under protest?

Please Note: If your property is currently under appeal with the BOE and the appeal results in a refund, paying under protest is **NOT** a requirement to get said refund. In fact, in many cases, paying under protest could result in a delay of when the refund can be issued.

Payments under protest must be made in accordance with Missouri Statute 139.031. The language of the statute states, in part:

1. *Any such taxpayer desiring to pay any current taxes under protest or while paying taxes based upon a disputed assessment shall, at the time of paying such taxes, make full payment of the current tax bill before the delinquency date.*
2. *And file with the collector a written statement setting forth the grounds on which the protest is based.*
3. *The statement shall include the true value in money (fair market value of the property) claimed by the taxpayer if disputed.*

Please refer to the full language of the statute for additional requirements and information. The full language of the statute can be found at <https://revisor.mo.gov>.

Ms. Whitney Miller
Director of the Jackson County Collection Department
P.O. Box 219747
Kansas City, Missouri 64121

And

415 E. 12th Street
Suite 100
Kansas City, MO 64106

RE: Parcel # _____

Dear Ms. Whitney:

The tax on the above referenced parcel(s) is being paid under protest pursuant to RSMo§139.031. The grounds for this protest are as follows:

1. The 2019 value of the property as assessed by the Jackson County Missouri Assessor does not represent the true value in money of that property;
2. The Assessor's 2019 increase in the assessed valuation of the property was in excess of 15% since the last assessment and there was no physical inspection of the property conducted by the Assessor;
3. The Assessor's 2019 increase in the market value of the property does not represent the true market value of the property;
4. Based on the erroneously increased value of the property, the taxes payable on that property increased by ____ % and will result in a tax windfall which RSMo §137.073 proposes to prevent; and
5. Taxpayer disputes the accuracy of the reassessment and the increase in the amount of tax taxpayer is being required to pay.

The true value in money claimed by the taxpayer is _____
(difference between last year's tax bill and the 2019 tax bill).

Suit will be filed against you, the Jackson County Collector, for the recovery of the amount protested unless it has been refunded prior to 90 days after the date of this protest.

Sincerely,

Sounds good, but what's the reality?

1. Are you really going to sue?
2. You have to pay the tax bill on-time and in-full. No exceptions.
3. Your tax payment is put into a segregated fund and the County cannot use it until everything is settled at the BOE.
4. But a refund to you is going to be delayed because of the separate fund and asking for 90 days after the date of this protest.
5. If you have a mortgage, you should coordinate with them about this letter and filing. Odds are the mortgage company is going to pay the tax bill as soon as it comes.
6. PS—The acting Director of Collections is Anthony Mitts.

On your Refund, Check with your mortgage company

If you eventually get your BOE hearing and your assessment reduced, you have to track closely whether your mortgage company will give you a refund or a credit for when you over-paid the taxes.

WAIT ABOUT PAYING YOUR TAX BILL

- What if the Dec 11 court date isn't changed and there is a favorable ruling for taxpayers?
- What if the State Auditor does something that would affect the tax bills between now and December 31, 2023?
- The bill is not due until December 31, 2023 at midnight. Given the technology challenges the County has, I wouldn't wait until the last hour to pay online but the last day or two.....

The Future in Jackson County

- The Assessor has already said that the 2025 assessment is not going to have the large increases that we saw in 2019 and this year. We are likely through the worst of this. (So much for setting “market values”.)
- We will have a new County Executive in 2026. Nobody can be worse than Frank White.
- We will have a new Assessor. Nobody can be worse than Gail McCann Beatty.

The Future in Jackson County

- I would not recommend moving....yet. Let's see what 2026 holds in the elections and the 2027 assessment.
- Let's hope that people in Jackson County have learned their lesson that elections have consequences and they have to get engaged and vote.

PRAY

We serve a big God.

He hates injustice

He answers prayers.

He can work miracles, and that is what we need here in Jackson County. Many of us have done all that we can for months. We need to leave it all in His hands now.