

### **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.
- 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

# Expectations for this Presentation

I cannot guarantee you that if you appeal your tax assessment using the tips that I will tell you that you'll get everything you will want, but you WILL stand a much better chance at getting it.

# 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.

### **RULES FOR THE NIGHT:**

- You can type your questions into the chat box, but keep the questions relevant to the subject.
- Anybody who is disrespectful will be put in timeout, and if it continues, you'll be blocked.
- I'm doing this as a public service. I have no intention of running for any public office. Many of you didn't vote for me and I won't hold that against you.

### SENATE SUBSTITUTE

FOR

### SENATE BILL NO. 190

### AN ACT

To repeal sections 143.124 and 143.125, RSMo, and to enact in lieu thereof three new sections relating to tax relief for seniors.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Sections 143.124 and 143.125, RSMo, are repealed and three new sections enacted in lieu thereof, to be known as sections 137.1050, 143.124, and 143.125, to read as follows:

- 137.1050. 1. For the purposes of this section, the following terms shall mean:
- (1) "Eligible credit amount", the difference between an eligible taxpayer's real property tax liability on such taxpayer's homestead for a given tax year, minus the real property tax liability on such homestead in the year that the taxpayer became an eligible taxpayer;
  - (2) "Eligible taxpayer", a Missouri resident who:
- (a) Is eligible for Social Security retirement benefits;

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- (b) Is an owner of record of a homestead or has a legal or equitable interest in such property as evidenced by a written instrument; and
- (c) Is liable for the payment of real property taxes on such homestead;
- (3) "Homestead", real property actually occupied by an eligible taxpayer as the primary residence. An eligible taxpayer shall not claim more than one primary residence.
  - 2. Any county authorized to impose a property tax may

# Relief is in Sight, but not yet

Parson has not signed this bill yet to freeze tax assessments for senior citizens. Most people expect him to sign it.

But there is no sure-thing that they would pass this at the Jackson County Legislature.

But if everything is approved, it would not take effect until 2025, before the next assessment.

in such county in an amount equal to the taxpayer's eligible 21 22 credit amount, provided that: (1) Such county adopts an ordinance authorizing such 23 24 credit: or 25 (2) (a) A petition in support of a referendum on such a credit is signed by at least five percent of the 26 27 registered voters of such county voting in the last gubernatorial election and the petition is delivered to the 28 29 governing body of the county, which shall subsequently hold a referendum on such credit. 30 (b) The ballot of submission for the question 31 32 submitted to the voters pursuant to paragraph (a) of this subdivision shall be in substantially the following form: 33 34 Shall the County of exempt senior citizens from increases in the property tax liability due 35 36 on such seniors citizens' primary residence? 37 ☐ YES If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the 39 proposal, then the credit shall be in effect. 40 3. A county granting an exemption pursuant to this 41 section shall apply such exemption when calculating the 42 eligible taxpayer's property tax liability for the tax 43 year. The amount of the credit shall be noted on the 44 statement of tax due sent to the eligible taxpayer by the 45 46 county collector. 47 4. For the purposes of calculating property tax levies

pursuant to section 137.073, the total amount of credits

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# This is going to be the worst assessment that Jackson County has ever endured.



In July 2018, County Executive Frank White appointed Gail McCann Beatty as the County Assessor.

Jackson County is the only county in the state with an appointed assessor. Every other county has an elected assessor. (The City of St. Louis assessor is also appointed.)

She came into office and said something to the effect, "State law requires that all parcels in the county be assessed according to fair market value. Parcels in Jackson County have been undervalued for too long."

She was a former Democrat state representative and still serves as a board member on Freedom, Inc, a political action committee.

She will be fully vested in the County's retirement plan next month. Does she stay to oversee this fiasco?

### OUR LEADERSHIP

Freedom, Incorporated is governed by a leadership team consisting of the Office of the President and a Board of Directors.

#### OFFICE OF THE PRESIDENT:

Rodney Bland

#### **BOARD OF DIRECTORS:**

- Kenneth Bacchus
- Bruce Beatty
- Rodney Bland
- Keith Brown
- Richard Brown
- Melissa Patterson Hazley
- DaRon McGee
- Randy Dunn
- Darrell Curls
- Mark Sharp
- · Bishop James Tindall
- · Barbara Anne Washington

#### CHAIRWOMAN OF THE BOARD OF DIRECTORS:

Gail McCann Beatty

#### **LEGAL COUNSEL TO THE BOARD OF DIRECTORS:**

· Clinton Adams, Jr., Esquire

#### CAMPAIGN COMMITTEE:

- · Rodney Bland, Campaign Coordinator
- Keith Brown
- Keith Thomas
- Bishop James Tindall
- Carol Graves
- Phyllis Browner
- · Rep. DaRon McGee

Rep. Gail Beatty

• Dr. Melissa Patterson Hazley

- MEMBERSHIP COMMITTEE:

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- · Dr. Karen Curls, Chair
- Pamela Bland
- Melissa Patterson Hazley
- Debra Scott

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- Keith Brown
- Keith Thomas
- · Bishop James Tindall, Sr.
- Phyllis Woodson
- Alternate: Kenneth Bacchus

#### STATE AND NATIONAL CANDIDATES AND BALLOT ISSUES:

· Kenneth Bacchus, Chair

#### Gail Beatty

- Craig Bland
- Shalonn Curls
- Randy Dunn
- · Alternate: Bishop James Tindall, Sr.

https://www.freedomincorporated.org/about-freedom/our-leadership/





# Jackson County names deputy director of Assessment Department



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Photo by: Jackson County



By: Melissa Greenstein

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KANSAS CITY, Mo. — Jackson County, Missouri, named a new deputy director to its Assessment Department on Thursday, officials said.

Maureen Monaghan was named to the position, in which she'll oversee the reassessment process.

The Deputy Director of Assessment is Maureen Monaghan, who was formerly the chief attorney for the State Tax Commission. She is in charge of this assessment.

She understands the state law on assessment and taxes better than anybody in the state.

She is a force to respect and be reckoned with.

When McCann Beatty says, "State law requires that every parcel be set to market value at every assessment" is an exaggeration.

Last year I worked on a project in Pettis County where it was clear that the elected Assessor had not updated parcel values in a substantial way for nearly 15 years.

When persons called the State Tax Commission to complain about this, the STC said, "He's an elected official. If you don't think he's doing his job, vote him out."

The STC doesn't exercise any authority whatsoever to ensure that a county's assessment is fair and accurate, even though they have the authority to do so. County assessors are given a great deal of power and leeway to set assessments as they want.

When McCann Beatty says, "The State Tax Commission requires that the County value parcels at between 90% and 110% of value."

That sounds real strict until you find out that she can cherry-pick what parcel data to send to the STC that helps her hit that range.

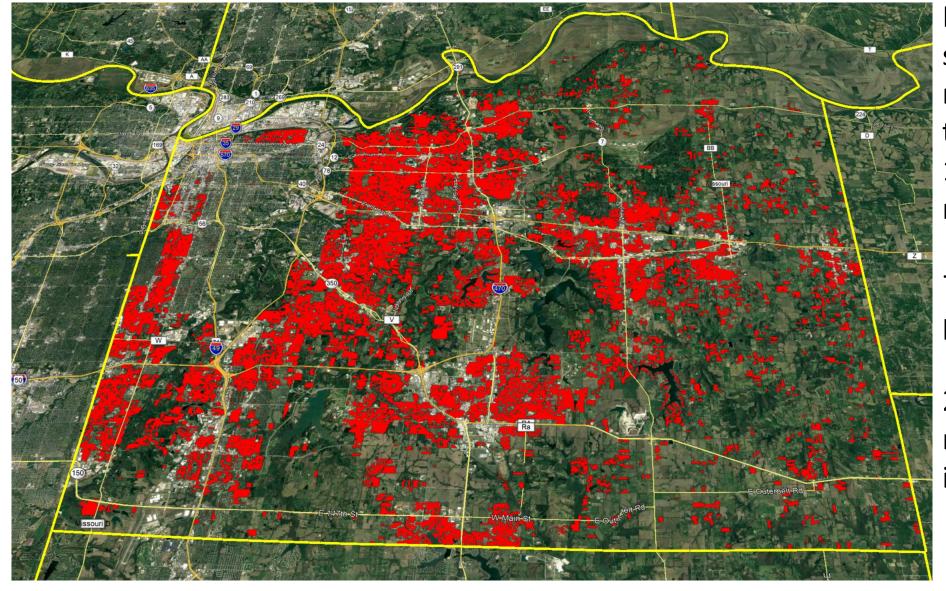
It isn't considered over the entire County's parcels—just a small dataset parcels that are hand-picked. My source for this is a former County Assessor.

In short, this range of "oversight" is a farce.

# **How Did We Get Here?**

In 2019 we saw incredible inconsistencies on parcels. Here were market values.





In 2019, this map shows all the residential parcels that increased by 14.9%, shown in red.

74,311 total parcels

28% of all residential parcels in the county.

## Do you think all these parcels were set at market value? No way.

14.9% was chosen because if the increase was 15%, there had to be a physical inspection of the parcel.

# Then in 2019, Tyler Technologies Hired



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### 3 School Districts Claim Tax Burden's Too Heavy for Delaware County Residential Property Owners



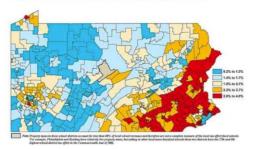
### By David Bjorkgren Published: 5:18 am EDT September 2, 2020 | Updated: 11:21 am EDT September 2, 2020







Map 3. School Property Taxes as Share of Mean Family Incomes by School District



#### inarce: Keystone Research Center

This map from the Keystone Research Center's study illustrates how high property taxes as a share of household income is a problem mostly in Eastern Pennsylvania.

The current reassessment of Delaware County property taxes places too much of a burden on residential property owners, claim three school districts, writes Kathleen E. Carey for the <u>Daily Times</u>.

Marple Newtown, Radnor Township and Springfield school boards declared that the new 2021 assessments are an "unfair and inequitable shift" of the real estate tax bill to residents.

They asked their solicitors to appeal "significantly undervalued" assessments in their communities.

The reassessments, conducted by Tyler Technologies, fulfill a Common Pleas Court order from 2017 stemming from an assessment appeal case in an effort to distribute the tax burden more fairly.

But Marple Newtown School Board President Matthew Bilker said an analysis showed the tax burden for its residential property owners shifted from 78.99 percent to 80.91 percent.

Similar shifts were reported in Radnor and Springfield.

Delaware County Councilwoman Christine Reuther sympathized but said only Tyler, the Board of Assessment Appeals and the courts can alter the valuations.

"There is a process in the Pennsylvania County Consolidated Assessment statute for challenges to the county wide reassessment methodology and we would expect any party that wants to raise that kind of objection to follow that process," she said.

Read more about the tax reassessments here.

The Jackson County Legislature decided to enter into a long-term contract with Texas-based Tyler Technologies for \$17M to run the 2023 assessment.

It was completely predictable that this assessment would result in high increases.

Then in 2021, there was another assessment.
So if state law requires County Assessors to value ALL parcels at market value, what happened in 2021?

All Single-Family Homes Sold in Eastern Jackson County in 2019-2021													
City	Average Sales Price, 2021	Average Sales Price, 2019	% Change 2019 > 2021										
Blue Springs	\$289,274	\$228,652	26.5%										
Grain Valley	\$295,258	\$239,707	23.2%										
Independence	\$180,734	\$143,798	25.7%										
Lee's Summit	\$369,136	\$287,032	28.6%										
Oak Grove	\$273,819	\$220,554	24.2%										
Total	\$281,644	\$221,821	27.0%										

Data from County	y Assessment Office
	Average
	Percentage
City	Change in Market
	Value from 2019
	to 2021
BLUE SPRINGS	9.8%
GRAIN VALLEY	4.1%
INDEPENDENCE	7.7%
LEES SUMMIT	8.0%
OAK GROVE	9.0%
Overall Average	7.7%

From: Greater Kansas City Board of Realtors

This is why I was able to tell everybody last year that I expected the average assessment increase county-wide for 2023 to be at least 45%. The County had to make up ground in 2023 that they put off in 2021.

# Here's what happened: 2022

# Frank White Jr. - Jackson County Executive

County Executive



County Executive Frank White and the entire County Legislature were up for re-election in 2022.

It might be bad form to have a huge tax increase right before the election.

That is why that I believe the 2021 assessment was artificially low. Pure politics. And it worked.

# "But it doesn't matter who wins elections in Jackson County...."

# Frank White Jr. - Jackson County Executive

County Executive



Not so.

The County Executive APPOINTS the Assessor. We did not have these assessment problems until we had this assessor.

Under the County Charter, the County Executive has final authority to correct the tax rolls and to make changes to the assessment.

Elections do have consequences.

The buck does stop with Frank White.

# **Does the County Need Money?**

The Legislature just approved a plan last month for a \$311M new jail.

Renting a new County Administration building: \$9M

Hiring outside firm to run the Assessment: \$17M

The World Cup: \$50M (County/State funds)

New Royals Stadium? Who Knows?

# 2019 REVENUE BUDGET GENERAL FUND

_	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	 ADOPTED 2017	ADOPTED 2018		ADOPTED 2019
Property Taxes	\$ 14,228,154	\$ 14,757,618	\$ 15,470,953	\$ 14,658,407	\$ 15,276,144	\$ (	29,926,650
Sales Tax	26,646,071	27,279,202	27,762,754	26,523,000	27,053,000		48,736,000
Misc. Taxes	2,491,668	2,475,222	2,417,086	2,365,000	2,380,000		2,266,000
Licenses & Permits	666,066	609,206	636,196	630,000	625,000		625,000
Intergovernmental	11,422,994	10,583,844	9,053,658	9,676,275	9,903,275		9,514,775
Charges for Services	27,151,802	27,382,974	28,498,506	27,101,420	27,212,194		26,171,894
Fines & Forfeitures	2,663,416	2,691,866	2,471,606	2,585,500	2,582,000		2,126,000
Miscellaneous	311,250	381,229	605,296	200,000	311,000		507,500
Total Revenues	\$ 85,581,421	\$ 86,161,161	\$ 86,916,055	\$ 83,739,602	\$ 85,342,613	\$	119,873,819

The County anticipated property tax revenue doubling in 2019 in the general fund.

# 2023 REVENUE BUDGET GENERAL FUND

	 ACTUAL 2019	ACTUAL 2020		 ACTUAL 2021	 ADOPTED 2021	 ADOPTED 2022	REC	COMMENDED 2023
Property Taxes	\$ 29,761,262	\$	27,099,589	\$ 30,324,647	\$ 28,534,962	\$ 34,227,294	\$	36,303,188
Sales Tax	50,679,983		47,727,816	54,906,869	48,274,000	53,561,000		60,091,000
Misc. Taxes	2,660,022		2,452,922	2,402,964	2,128,300	2,098,800		1,832,600
Total Taxes	83,101,267		77,280,327	87,634,480	78,937,262	89,887,094		98,226,788
Licenses & Permits	761,189		686,075	690,579	600,000	710,000		720,000
Intergovernmental	8,630,859		10,595,961	11,347,244	9,568,285	13,035,520		13,664,799
Charges for Services	29,440,799		28,599,070	30,654,624	25,687,430	27,500,515		29,146,216
Fines & Forfeitures	1,900,249		1,139,749	1,459,195	1,350,277	1,483,000		1,492,300
Park Fees	-		-	-	-	-		-
Miscellaneous	4,600,674		844,399	407,876	192,500	182,500		3,777,500
TOTAL REVENUES	\$ 128,435,037	\$	119,145,581	\$ 132,193,998	 116,335,754	 132,798,629		147,027,603

An increase of only \$2M from property tax revenue? How could that be? I think they wanted to hide their plan this time.

# How the County Budget has Exploded

### Trend Analysis of Appropriations By Fund

Fund							
Number	Fund Title	2017	Adopted Budget	2018	Adopted Budget	2019	Adopted Budget
APPROPRIA	ITED:						
GENERAL:							
001	General	\$	92,246,360	\$	95,325,707	\$	153,169,525
SPECIAL RE							
002	Health		26,538,928		27,234,912		26,009,576
003	Park		16,764,058		16,321,977		15,574,941
004	Special Road and Bridge		28,417,825		28,649,260		15,273,501
005	Sewer		128,301		124,512		151,507
007	Convention and Sports Complex		6,861,711		6,861,701		6,861,140
800	Anti-Crime Sales Tax		25,845,447		27,066,605		28,054,677
028	Law Enforcement Training		51,426		44,442		19,010
031	911 System		2,220,335		2,352,533		2,401,577
036	Inmate Security		141,000		146,000		146,000
041	Domestic Abuse		182,421		219,092		152,601
042	Recorder's Technology		252,961		172,229		122,919
043	Homeless Assistance		361,614		439,306		452,231
044	Recorders Fees		267,924		336,223		260,753
045	Assessment		8,337,842		7,924,791		6,971,882
049	Collector's Maintenance		1,016,824		921,329		-
400	County Urban Road System		593,343		329,244		-
			117,981,960		119,144,156		102,452,315
CAPITAL PR	OJECTS:						
014	Special Obligation		2,360,363		321,266		77,479
013	County Improvement		-				39,000,000
015	Public Building Corporation		864,728		827,222		
019	Sports Complex Sales Tax		25,800,000		25,800,000		25,800,000
			29,025,369		26,948,488		64,877,479
DEBT SERVI	CE:						
067	Sports Complex/Park		3,377,000		3,377,000		3,377,000
069	Public Building Corporation		1,124,000		510,250		509,750
070	Obligations to U.S. Government		642,693		642,693		642,694
072	Sports Complex Sales Tax		48,042,250		49,234,250		50,187,750
073	Special Obligation Bond Debt Ser		11,734,741		12,330,491		12,330,498
			64,920,684		66,094,684		67,047,692
ENTERPRISI	E:						
300	Park Enterprise		5,663,490		6,392,465		6,090,741
Total - App	ropriated Funds		309,837,863		313,905,499		393,637,752
NON-APPR	OPRIATED:						
029	Prosec Attny Bad Check Collection		146,649		136,893		10.141
030	Delinquent Sales Tax		122,106		124,240		271,596
047	Federal Forfeiture		-				-
048	Sheriff Revolving		198,312		208,519		208,320
Total - Non-	-Appropriated Funds		467,067	_	469,652		490,057
Total All Fu	nds	\$	310,304,930	\$	314,375,151	\$	394,127,809

### 3 Year Trend Analysis By Fund

Number   Fund Title   Sudget   Sudget   Sudget   Sudget	Fund			2021 Adopted	2022 Adopted	2023 Adopted				
Serial	Number	Fund Title		Budget	Budget	Budget				
O13   County Improvement   15,500,000   45,700,000   10,396,000   10396,000   143,270,825   222,842,355   164,539,166   SPECIAL REVENUE:	GENERAL:									
SPECIAL REVENUE:         143,270,825         222,842,355         164,539,166           002         Health         27,161,650         28,464,010         30,006,301           003         Park         19,368,349         18,485,257         19,309,856           004         Special Road and Bridge         15,378,637         14,805,155         14,715,132           005         Sewer         74,896         91,980         45,360           007         Convention and Sports Complex         10,021,094         6,500,000           008         Anti-Crime Sales Tax         29,972,381         36,657,487         35,182,219           010         Grant         -         6,250         7,500           026         Prosecuting Attorney Training Fund         -         6,250         7,500           029         Prosec Attry Bad Check Collection         10,080         -         -           039         Prosec Attry Bad Check Collection         10,080         -         -           031         911 System         3,000,000         10,746,665         7,127,826           035         Inmate Security         146,000         108,224         208,224           039         Errescry Service & Public Safety         -         -	001	General		\$ 127,770,825	177,142,355	\$ 154,143,166				
SPECIAR REVENUE:	013	County Improvement		15,500,000	45,700,000	10,396,000				
New York   Content   Con				143,270,825	222,842,355	164,539,166				
19,368,349										
004         Special Road and Bridge         15,378,637         14,805,155         14,715,132           005         Sewer         74,896         91,980         45,360           007         Convention and Sports Complex         10,021,094         6,500,000         6,500,000           008         Anti-Crine Sales Tax         29,972,381         36,657,487         35,182,219           010         Grant         -         82,500         7,500           028         Law Enforcement Training Fund         -         6,250         7,500           028         Law Enforcement Training Fund         -         6,250         7,500           029         Prosec Attny Bad Check Collection         10,080         -         -           030         Delinquent Sales Tax         228,189         180,868         179,251           031         911 System         30,000         10,746,665         7,127,826           036         Inmate Security         146,000         108,224         208,224           039         Emergency Service & Public Safety         -         125,000         125,000         125,000           042         Recorder's Technology         128,940         139,940         164,475         164,475	002	Health		27,161,650	28,464,010	30,006,301				
005         Sewer         74,895         91,980         45,360           007         Convention and Sports Complex         10,021,094         6,500,000         6,500,000           008         Anti-Crime Sales Tax         29,972,381         36,657,487         35,182,219           010         Grant         -         82,500         -           026         Prosecuting Attorney Training Fund         -         6,255         7,500           029         Prosec Attry Bad Check Collection         10,080         -         -           030         Delinquent Sales Tax         228,189         180,868         179,251           031         911 System         3,000,000         10,746,665         7,127,826           036         Inmate Security         146,000         108,224         208,224           039         Emergency Service & Public Safety         -         -         -         -           041         Domestic Abuse         145,000         125,000         125,000         125,000         125,000         125,000         125,000         125,000         125,000         125,000         125,000         126,000         126,000         126,000         126,000         126,000         126,000         126,000 <td< td=""><td></td><td>Park</td><td></td><td>19,368,349</td><td>18,485,257</td><td>19,309,856</td></td<>		Park		19,368,349	18,485,257	19,309,856				
007         Convention and Sports Complex         10,021,094         6,500,000         6,500,000           008         Arti-Crime Sales Tax         29,972,381         36,657,487         35,182,219           010         Grant         -         82,500         -           026         Prosecuting Attorney Training Fund         -         6,250         7,500           028         Law Enforcement Training         1,333         24,500         7,500           030         Delinquent Sales Tax         228,189         180,868         179-251           031         911 System         3000,000         10,746,665         7,127,826           035         Inmate Security         146,000         108,224         208,224           039         Emergency Service & Public Safety         -         -           041         Domestic Abuse         145,000         125,000         125,000           042         Recorder's Technology         128,940         139,940         116,475           043         Homeless Assistance         365,015         686,028         411,851           044         Recorder's Technology         139,940         139,940         118,475           045         Assessment         8,701,342	004	Special Road and Bridge		15,378,637	14,805,155	14,715,132				
008         Anti-Crime Sales Tax         29,972,381         36,657,487         35,182,219           010         Grant         -         82,500         7,500           026         Prosecuting Attorney Training Fund         -         6,250         7,500           029         Prosec Attry Bad Check Collection         10,080         -         -           030         Delinquent Sales Tax         228,189         180,868         179,251           031         911 System         3,000,000         10,746,665         7,127,826           036         Inmate Security         146,000         108,224         208,224           039         Emergency Service & Public Safety         -         -         -           041         Domestic Abuse         145,000         125,000         125,000           042         Recorder's Technology         128,940         139,940         164,475           043         Homeless Assistance         365,015         686,028         411,851           044         Recorder's Fees         253,974         250,884         250,912           045         Assessment         8,701,342         10,283,870         11,866,199           048         Sheriff Revolving         400,123	005	Sewer		74,896	91,980	45,360				
010         Grant         82,500         7,500           026         Prosecuting Attorney Training Fund         - 6,250         7,500           028         Law Enforcement Training         1,333         24,500         55,000           029         Prosec Attny Bad Check Collection         10,080         - 7,200           030         Delinquent Sales Tax         228,189         180,868         179,251           031         911 System         3,000,000         10,746,665         7,127,826           036         Inmate Security         140,000         108,224         208,224           039         Emergency Service & Public Safety             041         Domestic Abuse         145,000         125,000         125,000           042         Recorder's Technology         128,940         139,940         164,757           043         Homeless Assistance         365,015         686,028         411,851           044         Recorder's Fee         205,912         20,884         225,912           045         Assessment         8,701,342         10,283,870         11,866,199           048         Sheriff Revolving         400,123         622,643         406,137	007	Convention and Sports Complex		10,021,094	6,500,000	6,500,000				
Deal	008	Anti-Crime Sales Tax		29,972,381	36,657,487	35,182,219				
028         Law Enforcement Training         1,333         24,500         55,000           029         Prosec Attry Bad Check Collection         10,080         180,868         179,251           030         Delinquent Sales Tax         228,189         180,868         179,251           031         911 System         3,000,000         10,746,665         7,127,826           036         Inmate Security         146,000         108,224         208,224           039         Emergency Service & Public Safety         -         -         -           041         Domestic Abuse         145,000         125,000         125,000           042         Recorder's Technology         128,940         139,940         164,475           043         Horneless Assistance         365,015         686,028         411,851           044         Recorders Fees         253,974         250,882         250,912           045         Assessment         8,701,342         10,283,870         11,866,199           048         Sheriff Revolving         400,123         622,643         406,137           049         Collector's Fee         106,544         -         -           400         County Urban Road System         19,8	010	Grant			82,500					
029         Prosec Attny Bad Check Collection         10,080           030         Delinquent Sales Tax         228,189         180,868         179,251           031         911 System         3,000,000         10,746,665         7,127,826           036         Inmate Security         146,000         108,224         208,224           039         Emergency Service & Public Safety         -         -           041         Domestic Abuse         145,000         125,000         125,000           042         Recorder's Technology         128,940         139,940         139,940         146,475           043         Homeless Assistance         365,015         686,028         411,851           044         Recorder's Fees         253,974         250,884         250,912           045         Assessment         8,701,342         10,283,870         11,866,199           048         Sheriff Revolving         400,123         622,643         406,137           049         Collector's Fee         106,544         -         -           050         American Rescue Plan         -         52,227,809         -           2CAPITAL PROJECTS:         115,655,357         180,489,070         126,561,243	026	Prosecuting Attorney Training Fund			6,250	7,500				
030         Delinquent Sales Tax         228,189         180,868         179,251           031         911 System         3,000,000         10,746,665         7,127,826           036         Inmate Security         146,000         108,224         208,224           039         Emergency Service & Public Safety         -         -         -         -           041         Domestic Abuse         115,000         126,403         414,644         33,940         119,940         141,851         11,866,199         126,512,43         11,866,199         126,212,43         12,217,809         -	028	Law Enforcement Training		1,333	24,500	55,000				
031         911 System         3,000,000         10,746,665         7,127,826           036         Inmate Security         146,000         108,224         208,224           039         Emergency Service & Public Safety         -         -         -         -         -         -         125,000         125,000         125,000         125,000         125,000         125,000         125,000         125,000         125,000         125,000         125,000         125,000         125,000         125,000         126,000         404         139,940         144,75         144,01         139,940         144,75         144,01         144,01         144,051         144,051         144,051         144,051         144,051         148,051         148,051         148,061         19,09         148,09	029	Prosec Attny Bad Check Collection		10,080						
036         Inmarte Security         146,000         108,224         208,224           039         Emergency Service & Public Safety         145,000         125,000         125,000           041         Domestic Abuse         145,000         125,000         125,000           042         Recorder's Technology         128,940         139,940         164,475           043         Homeless Assistance         365,015         686,028         411,851           044         Recorder's Fees         253,974         250,884         250,912           045         Assessment         8,701,342         10,283,870         11,866,199           048         Sheriff Revolving         400,123         622,643         466,139           049         Collector's Fee         106,544         -         -           050         American Rescue Plan         -         52,227,809         -           050         American Rescue Plan         -         52,227,809         -           2CAPITAL PROJECTS:         115,655,357         180,489,070         126,561,243           011         Rock Island Railroad         414,544         333,463         333,463           019         Sports Complex Sales Tax         19,820,116	030	Delinguent Sales Tax		228,189	180,868	179,251				
039         Emergency Service & Public Safety         145,000         125,000         125,000           041         Domestic Abuse         145,000         125,000         125,000           042         Recorder's Technology         128,940         139,940         164,475           043         Homeless Assistance         365,015         686,028         411,851           044         Recorder's Tees         253,974         250,884         250,912           045         Assessment         8,701,342         10,283,870         11,866,199           048         Sheriff Revolving         400,123         622,643         406,137           049         Collector's Fee         106,544         -         -           050         American Rescue Plan         -         52,227,809         -           040         County Urban Road System         191,810         -         -           011         Rock Island Railroad         414,544         333,463         333,463         333,463         333,463         333,463         333,463         333,463         333,463         333,463         333,463         333,463         333,463         333,463         333,463         333,463         333,463         333,463         333,463	031	911 System		3,000,000	10,746,665	7,127,826				
041         Domestic Abuse         145,000         125,000         125,000           042         Recorder's Technology         128,940         139,940         139,940           043         Homeless Assistance         365,015         686,028         411,851           044         Recorders Fees         253,974         250,884         250,912           045         Assessment         8,701,342         10,283,870         11,866,199           048         Sheriff Revolving         400,123         622,643         406,137           049         Collector's Fee         106,544         -         -           050         American Rescue Plan         -         52,227,809         -           400         County Urban Road System         119,810         -         -           040         County Urban Road System         115,655,357         180,489,070         126,561,243           011         Rock Island Railroad         414,544         333,463         333,463           019         Sports Complex Sales Tax         19,420,116         32,927,146         31,007,138           DEBT SERVICE:         19,834,660         33,260,609         31,340,601           067         Sports Complex Sales Tax         2,050	036	Inmate Security		146,000	108,224	208,224				
042         Recorder's Technology         128,940         139,940         164,475           043         Homeless Assistance         365,015         686,028         411,851           044         Recorder's Fees         253,974         250,884         250,912           045         Assessment         8,701,342         10,283,870         11,866,199           048         Sheriff Revolving         400,123         622,643         406,137           049         Collector's Fee         106,544         -         -           400         County Urban Road System         191,810         -         -           400         County Urban Road System         191,810         -         -           CAPITAL PROJECTS:         115,655,357         180,489,070         126,561,243           Of1         Rock Island Railroad         414,544         333,463         333,463           019         Sports Complex Sales Tax         19,834,660         33,260,609         31,340,601           DEBT SERVICE:         2,050         -         -         -           067         Sports Complex/Park         2,050         -         -         -           069         Public Building Corporation         4,050         -	039	Emergency Service & Public Safety								
043         Homeless Assistance         365,015         686,028         411,851           044         Recorders Fees         253,974         250,884         250,912           045         Assessment         8,701,342         10,283,870         11,866,199           048         Sheriff Revolving         400,123         622,643         406,137           049         Collector's Fee         106,544         52,227,809         -           050         American Rescue Plan         52,227,809         -           400         County Urban Road System         191,810         -           011         Rock Island Railroad         414,544         333,463         333,463           019         Sports Complex Sales Tax         19,420,116         32,927,146         31,007,138           DEBT SERVICE:         2,050         -         -         -           067         Sports Complex/Park         2,050         -         -           069         Public Building Corporation         4,050         -         -           070         Obligations to U.S. Government         -         62,269         57,371,500         63,18,000           073         Special Obligation Bond Debt Ser         12,324,803         12,159,81	041	Domestic Abuse		145,000	125,000	125,000				
044         Recorders Fees         253,974         250,884         250,912           045         Assessment         8,701,342         10,283,870         11,866,199           048         Sheriff Revolving         400,123         622,643         406,137           049         Collector's Fee         106,584         -         -           050         American Rescue Plan         -         52,227,809         -           400         County Urban Road System         191,810         -         -           CAPITAL PROJECTS:         115,655,357         180,489,070         126,561,243           OTA         Sports Complex Sales Tax         19,420,116         32,927,146         333,061,33           011         Rock Island Railroad         414,544         333,460         33,260,609         31,340,601           DBET SERVICE:         19,834,660         33,260,609         31,340,601         -         -           067         Sports Complex Sales Tax         2,050         -         -         -           070         Obligations to U.S. Government         -         -         642,695         -         -         642,695           072         Sports Complex Sales Tax         48,635,750         57,371,500	042	Recorder's Technology		128,940	139,940	164,475				
044         Recorders Fees         253,974         250,884         250,912           045         Assessment         8,701,342         10,283,870         11,866,199           048         Sheriff Revolving         400,123         622,643         406,137           049         Collector's Fee         106,544         -         -           050         American Rescue Plan         -         52,227,809         -           400         County Urban Road System         191,810         -         -         -           CAPITAL PROJECTS:           011         Rock Island Railroad         414,544         333,463         333,463         333,463         333,463         31,007,138         31,943,660         33,260,609         31,307,138         31,943,660         33,260,609         31,340,601         1         -	043	Homeless Assistance		365,015	686,028	411,851				
045         Assessment         8,701,342         10,283,870         11,866,199           048         Sheriff Revolving         400,123         622,643         406,137           049         Collector's Fee         106,544         -         -           050         American Rescue Plan         -         52,277,809         -           400         County Urban Road System         191,810         -         -           CAPITAL PROJECTS:         115,655,357         180,489,070         126,561,243           CAPITAL PROJECTS:         11         Rock Island Railroad         414,544         333,463         333,463           019         Sports Complex Sales Tax         19,834,660         33,260,609         31,340,601           DEBT SERVICE:           067         Sports Complex/Park         2,050         -         -         -           069         Public Building Corporation         4,050         -         -         -         -           070         Obligations to U.S. Government         -         -         57,371,500         -         -         -         -         62,695         073,313,500         -         -         -         -         62,695         073,313,500         073,587	044	Recorders Fees		253,974	250,884					
048         Sheriff Revolving         400,123         622,643         406,137           049         Collector's Fee         106,544         -         -           050         American Rescue Plan         -         52,227,809         -           400         County Urban Road System         191,810         -         -           CAPITAL PROJECTS:         115,655,357         180,489,070         126,561,243           011         Rock Island Railroad         414,544         333,463         333,463           019         Sports Complex Sales Tax         19,420,116         32,927,146         31,007,138           DEBT SERVICE:         19,834,660         33,260,609         31,340,601           067         Sports Complex Park         2,050         -         -           069         Public Building Corporation         4,050         -         -           070         Obligations to U.S. Government         -         -         -         642,695           072         Sports Complex Sales Tax         48,635,750         57,371,500         63,188,000         27,315,000         53,870,527           ENTERPRISE:           300         Park Enterprise         6,225,162         7,006,433         8,411,643<	045	Assessment								
049 Collector's Fee         106,544         - <td></td> <td>Sheriff Revolving</td> <td></td> <td></td> <td></td> <td></td>		Sheriff Revolving								
050 American Rescue Plan 400 County Urban Road System         191,810 Tis,655,357         52,227,809 Tis,0489,070         - 26,561,243           CAPITAL PROJECTS:         115,655,357         180,489,070         126,561,243           CAPITAL PROJECTS:         115,655,357         180,489,070         126,561,243           O111 Rock Island Railroad         414,544         333,463         333,600         32,500,609	049				-	-				
191,810   County Urban Road System   191,810   County Urban Road System   191,810   County Urban Road System   115,655,357   180,489,070   126,561,243   County Urban Road Railroad   414,544   333,463   333,463   333,463   County Co				-	52.227.809					
CAPITAL PROJECTS:   115,655,357   180,489,070   126,561,243     115,655,357   190,489,070     115,655,357   180,489,070   126,551,243     115,655,357   180,489,070   126,551,243     115,655,357   180,489,070   126,551,24     115,655,357   190,489,070     115,655,357   180,489,070     115,655,357   180,489,070     115,655,357   190,489,070     115,655,357   190,489,070     115,655,357   190,489,070     115,655,357   180,489,070     115,655,357   190,489,070     115,655,357,160   180,490     115,655,357   180,489,070     115,655,357   180,489,070     115,655,357   180,489,070     115,655,357,160   180,490     115,655,357,160   180,490     115,655,357,160   180,490     115,655,357,160   180,490     115,655,357,160   180,490     115,655,357,160   180,490     115,655,357,160   180,490     115,655,357,160   180,490     115,655,357,160   180,490     115,655,357,160   180,490     115,655,357,160   180,490     115,655,357,160   180,490     115,655,357,160   180,490     115,655,357,1				191.810	,,					
011         Rock Island Railroad         414,544         333,463         333,463           019         Sports Complex Sales Tax         19,420,116         32,297,146         33,007,138           DEBT SERVICE:         19,834,660         33,260,609         31,340,601           067         Sports Complex/Park         2,050         -         -           069         Public Building Corporation         4,050         -         -         -         62,695           072         Sports Complex Sales Tax         48,635,750         57,371,500         63,318,000           073         Special Obligation Bond Debt Ser         12,324,803         12,159,815         11,916,832           60,966,653         69,531,315         75,877,527           ENTERPRISE:           300         Park Enterprise         6,225,162         7,006,433         8,411,643           INTERNAL SERVICE:           060         Self Insurance         -         5,550,086         6,314,767           061         Vehicle Lease         -         5,550,086         7,910,767           0760         Self Insurance         -         5,550,086         7,910,767					180,489,070	126,561,243				
Sports Complex Sales Tax   19,420,116   32,927,146   31,007,138     19,834,660   33,260,609   31,340,601     19,834,660   33,260,609   31,340,601     19,834,660   33,260,609   31,340,601     19,834,660   30,260,609   31,340,601     19,834,600	CAPITAL PR	ROJECTS:								
Debt   Sports Complex Sales Tax   19,420,116   32,927,146   31,007,138     Debt   Service:	011	Rock Island Railroad		414.544	333.463	333,463				
DEBT SERVICE:   19,834,660   33,260,609   31,340,601	019	Sports Complex Sales Tax								
DBBT SERVICE:           067         Sports Complex/Park         2,050         -         -         -           069         Public Building Corporation         4,050         -         -         62,695           070         Obligations to U.S. Government         -         -         57,371,500         63,318,000           073         Special Obligation Bond Debt Ser         12,324,803         12,159,815         11,916,832           ENTERPRISE:         60,966,653         69,531,315         75,877,527           SINTERPAL SERVICE:         6,225,162         7,006,433         8,411,643           INTERNAL SERVICE:         -         5,550,086         6,314,767           061         Vehicle Lease         -         5,550,086         6,314,767           080         Office Services         -         5,550,086         7,910,767				19,834,660	33,260,609	31,340,601				
069         Public Building Corporation         4,050         -         -         6.2695           070         Obligations to U.S. Government         -         62,695         57,371,500         63,318,000           073         Special Obligation Bond Debt Ser         12,324,803         12,159,815         11,916,832           ENTERPRISE:           300         Park Enterprise         6,225,162         7,006,433         8,411,643           INTERNAL SERVICE:           060         Self Insurance         -         5,550,086         6,314,767           061         Vehicle Lease         -         1,596,000           080         Office Services         -         5,550,086         7,910,767	DEBT SERV	ICE:								
070         Obligations to U.S. Government         642,695           072         Sports Complex Sales Tax         48,635,750         57,371,500         6318,000           073         Special Obligation Bond Debt Ser         12,324,803         12,159,815         11,916,832           EENTERPRISE:         60,966,653         69,531,315         75,877,527           300         Park Enterprise         6,225,162         7,006,433         8,411,643           INTERNAL SERVICE:           060         Self Insurance         -         5,550,086         6,314,767           061         Vehicle Lease         -         1,596,000           080         Office Services         -         5,550,086         7,910,767	067	Sports Complex/Park		2,050	-	-				
072         Sports Complex Sales Tax         48,635,750         57,371,500         63,318,000           073         Special Obligation Bond Debt Ser         12,324,803         12,159,815         11,916,832           ENTERPRISE:           300         Park Enterprise         6,225,162         7,006,433         8,411,643           INTERNAL SERVICE:           060         Self Insurance         -         5,550,086         6,314,767           061         Vehicle Lease         -         1,596,000           080         Office Services         -         5,550,086         7,910,767	069	Public Building Corporation		4,050	-	-				
073         Special Obligation Bond Debt Ser         12,324,803         12,159,815         11,916,832           ENTERPRISE:         60,966,653         69,531,315         75,877,527           300         Park Enterprise         6,225,162         7,006,433         8,411,643           INTERNAL SERVICE:         -         5,550,086         6,314,767           060         Self Insurance         -         5,550,086         6,314,767           061         Vehicle Lease         -         1,596,000           080         Office Services         -         5,550,086         7,910,767	070	Obligations to U.S. Government				642,695				
Septembris	072	Sports Complex Sales Tax		48,635,750	57,371,500	63,318,000				
STERPRISE: 300   Park Enterprise   6,225,162   7,006,433   8,411,643   7,006,433   7,006	073	Special Obligation Bond Debt Ser		12,324,803	12,159,815	11,916,832				
300   Park Enterprise   6,225,162   7,006,433   8,411,643     101   102   103   10				60,966,653	69,531,315	75,877,527				
NTERNAL SERVICE:   6,225,162   7,006,433   8,411,643	ENTERPRIS	E:								
NTERNAL SERVICE:	300	Park Enterprise		6,225,162		8,411,643				
060         Self Insurance         -         5,550,086         6,314,767           061         Vehicle Lease         -         -         1,596,000           080         Office Services         -         -         5,550,086         7,910,767				6,225,162	7,006,433	8,411,643				
061 Vehicle Lease - 1,596,000 080 Office Services - 5,550,086 7,910,767										
080 Office Services - 5,550,086 7,910,767				-	5,550,086					
- 5,550,086 7,910,767				-	-	1,596,000				
	080	Office Services								
Grand Total \$ 345,952,657 \$ 518,679,868 \$ 414,640,947					5,550,086	7,910,767				
			Grand Total	\$ 345,952,657	\$ 518,679,868	\$ 414,640,947				

Since 2017, the County's budget has increased by 33%





# Since the last assessment, in 2021:

- The County Assessment staff has doubled from 50 full-time employees to more than 100.
- The County entered into a \$17M contract with Texasbased Tyler Technologies. Contractors started nearly two years ago inspecting nearly all 300,000 parcels in the county.

# But Jackson County is no different from

January 2021



anywhere else...

- Not so.
- We have an appointed assessor.
- In 2021, the Democrat state auditor found that the 2019 Jackson County assessment increase was more than 70% higher than in any other county in the state.

Findings in the audit of Jackson County Departmental and Other County Policies and Procedures

**Assessment Department** 

The county's total assessed valuation increased by 19.75 percent as a result of the 2019 biennial reassessment, an increase that was over 70 percent more than any other county in the state and significantly higher than the typical biennial reassessment increase. Several lawsuits were filed against the county over the increases, and many property owners appealed the increased valuation. While several of the appeals from 2019 are still pending, various appeals resulted in the assessed valuation of approximately 13,000 parcels being decreased approximately \$246 million. In addition, the county did not always timely enter into written contracts for assessment and reappraisal-related services, and did not require invoices submitted to the county to provide sufficient details of the services provided and expenses billed to the county. The Director of Assessment did not file, or timely file annual reports showing every residential and commercial real estate parcel with certain increases from the previous year as required by county code. The Assessment department also has not developed a method (map) to track all parcels located within Tax Increment Financing (TIF) boundaries in the county, and does not keep a complete and accurate listing of all TIF districts within the county.

# 2023 Final Value Average % Change by Model Does not include new construction. 01 23 22 29 0 - 7.998 - 10.9911 - 12.9913 - 15.9916-25

## This Fiasco Doesn't Happen in Johnson County, Kansas

Property valuations in Johnson County, Kansas had an average value increase of 12% from 2022 to 2023. (They assess annually.)

A large swath of the county south of Interstate 435 and north of 175th Street shows an average increase between 13% and 15.99%. Pockets of Leawood and Prairie Village show increases in excess of 16%.

The outlying areas of the southern parts of the county saw the lowest average increases between zero and 11%.

Source: Johnson County, KS Assessment Dept.

# Here's a Theory

- Preliminary analysis of commercial parcels shows that there is an across-the-board increase of 25% for each parcel from 2021.
- What if the County ran out of time this assessment and they decided to put a 25% increase on the commercial parcels?

# What If.....

If the County decided to put a 25% increase on the commercial parcels, then one would believe there would be a basis for a class-action lawsuit against the County for assessing one type of real estate property (commercial) using one method (a flat increase) and assessing residential property another way (random high percentages).



This Assessment vehicle was spotted in early February 2023 in on 50 Highway in Lee's Summit.

This was a clue that the Assessment was running behind schedule.

# Tax Rate

(Note: School Tax Rate is Essentially 75% of the Total Tax Rate)

<b>Item</b>		Rate
	• School	• 6.3700
	<ul> <li>City – Independence</li> </ul>	• 0.6059
	<ul> <li>Jackson County</li> </ul>	• 0.5920
	<ul><li>Library</li></ul>	• 0.3240
	<ul> <li>Junior College</li> </ul>	• 0.2028
	<ul> <li>Mental Health</li> </ul>	• 0.1113
	<ul> <li>Disabled Services</li> </ul>	• 0.0836
	<ul> <li>State Blind Pension</li> </ul>	• 0.0300
	<ul> <li>Total Tax Rate</li> </ul>	• 8.3296

# Jackson County Market Values are Assessed at Different Rates

Residential Property: 19%

Commercial Property: 32%

Agricultural Property: 12%

Jackson County						Pl	lan	A											R	evi	sed	:												Pha	ase (	Cha	ırt `	Year	:	20	)23
													Ph	ase	Ch	art	20	23																							
Administration	Number of Parcels per Tasks	Standard Level of Production per Day		January	•		February				March			April			May			June			Lister	Jun			August			Sentember	J .			October			November			-	December
Plan & Budget			X																										X			2	X			X			X		
Change Notices							C	O N	I I	R	A	C	Γ]	ΕD	)	X																									
Assmt Roll																					X																				
Email Assmt Roll to STC																									X																
Abated Prop																																		X							
Computer Inv								2	X																																
Public Traffic	170,000	35	Х	X	x x	X	X	X X	x x	X	х	X Z	X 2	x x	X	X	x x	x x	х	X	x x	X	X	х	x	x x	X	х	X	X	X Z	X Z	X X	ΧX	X	x	X	хх	X	X	X
Processing Transfers	40,000	35	Х	X	x x	X	X	ΧУ	x x	X	х	X Z	X Z	x x	X	X	ΧУ	x x	х	X	x x	X	X	Х	X	x x	X	Х	X	X	X Z	X Z	ХУ	ΧX	X	X	Х	ΧХ	X	X	X :
Map/GIS Updates	5,000	10	Х	X	x x	X	X	ХУ	x x	X	Х	X Z	X 2	x x	X	X :	x x	x x	X	X	x x	X	X	X	X	x x	X	X	X	X	x z	X Z	ХУ	C X	X	X	X	x x	X	X	X
COV Data Char Letter	35,000	20	Х	X	x x	X	X	ХУ	x x	X	x	x z	X Z	x x	X	X	x x	x x	X	X	x x	X	X	x	x	x x	X	X	X	X	x z	X Z	ХУ	( X	X	x	X	х	x	X	X
Sales Data Entry	30,000	20	Х	X	x x	X	X	ХУ	x x	X	х	X Z	X Z	x x	X	X	x x	x x	х	Х	x x	X	X	X	x	x x	X	х	X	X	X Z	X Z	ХУ	( X	X	x	Х	х	X	X	X
Sales Field Reviews			Х			X			Х			2	X			X			Х			X				X			X			2	X			x			X		
Sales to STC Res Ratio																																									
Sales Ratios									Х	X	Х	X					Т		Х	X	x x								X	X	X Z	X							X	X	X :
Index/Man Lvl																															2	X									
Land Analysis																																									
Building/Deprec Study																																									
New System Data Entry RP																																									
ContractedNewConstFieldRe	170,500	30	Х	X	x x	X	X	ХУ	x x	X	Х	X Z	X Z	x x	X	X	x z	x x	Х	X	x x	X	X	X	X	x x	X	х	X	X	X Z	X Z	ХУ	c x	. X	x	X	ХХ	X	X	X :
New Const Data Entry/Cal.			Х														Т																								
New Const Office Review	5,000	10	Х	X	x x	X	Х	ХУ	x x	X	Х	X Z	X 2	x x	X	X	x z	x x	Х	X	x x	X	X	х	X	x x	X	Х	Х	X	X Z	X Z	X X	C X	X	X	X	ХХ	X	X	X
Preliminary Calculations			Х																																						
Final Field Review			Х																																						
Final Data Entry/Cal.			Х																																						
Final Office Review			Х																																						
Parcel Review Contracted																																									
PP Prepare/Mail			,			(	cont	ract	t St	har	n																														
PP 2nd Notices						(	cont	ract	St	har	n																														
Process PP Lists	200,000	250	Х	X	x x	X	X	ХУ	x x	X	х	X Z	X Z	x x	X	X	x x	x x	х	X	x x																				
PP Data Entry	200,000	50	Х	X	x x	X	X	ХУ	x x	X	х	X Z	X Z	x x	X	X	x x	x x	х	X	x x																				
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BOE Hearings									Г	E	C	H	<b>N</b> (	O L	O	G	ΙI	$\exists S$												-											
STC Hearings																																									
Processing PP after close of boo	150,000	50																				X	X	Х	X	x x	X	X	Х	X	X Z	X Z	X X	X	X	X	Х	х	X	X	X
Hearing Set -Up/informal	60,000	50					$\vdash$									X	X X	x x	Х	X	x x																				
hearing Set -Up/BOE	15,000	50							)													Х	X	Х	Х	x x	X	X													

Here is the official
Jackson County
Assessment plan,
approved by the
Legislature, and filed with
the State Tax Commission
for 2023.

They were projecting 60,000 appeals filed and the BOE actually hearing 15,000 appeals.

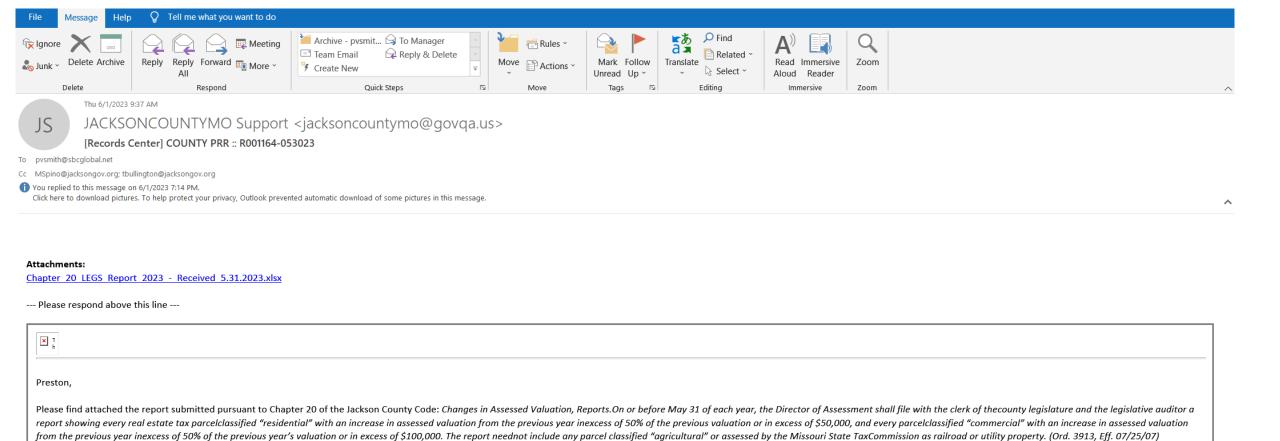
In 2019, there was an average assessment increase county-wide of 15% and there were 21,000 appeals filed.

Source: State Tax Commission, Jackson County 2023 Maintence Plan

The One Piece of Data from the County so far......

# Under this Ordinance in Jackson County,

2000. Changes in Assessed Valuation, Reports. On or before May 31 of each year, the Director of Assessment shall file with the clerk of the county legislature and the legislative auditor a report showing every real estate tax parcel classified "residential" with an increase in assessed valuation from the previous year in excess of 50% of the previous valuation or in excess of \$50,000, and every parcel classified "commercial" with an increase in assessed valuation from the previous year in excess of 50% of the previous year's valuation or in excess of \$100,000. The report need not include any parcel classified "agricultural" or assessed by the Missouri State Tax Commission as railroad or utility property. (Ord. 3913, Eff. 07/25/07)



x T

The other information requested are not reports our office receives.

To monitor the progress or update this request please log into the Public Records Center

Tedi Rowland Deputy County Clerk In 2019, there was a list compiled of all parcels that realized an increase of either 50% or \$50,000, and there were about 50,000 parcels on the list.

In 2023, the "high increase" list had almost 100,000 parcels on the list.

So out of 300,000 total parcels in the county, almost one out of three were on the "high increase" list.

City	Number of High Increase Residential Parcels	Number of All Residential Parcels	High	Percentage of Parcels High Increase Overall (within City group)	Percentage of Parcels (City)
BLUE SPRINGS	5,495	20,205	27.2%	6.0%	7.4%
BLUE SUMMIT	63	322	19.6%	0.1%	0.1%
BUCKNER	336	1,062	31.6%	0.4%	0.4%
GRAIN VALLEY	1,612	5,570	28.9%	1.8%	2.0%
GRANDVIEW	3,089	8,578	36.0%	3.4%	3.1%
GREENWOOD	370	2,140	17.3%	0.4%	0.8%
INDEPENDENCE	15,177	46,122	32.9%	16.7%	16.8%
KANSAS CITY	44,267	124,216	35.6%	48.6%	45.3%
LAKE LOTAWANA	21	2,145	1.0%	0.0%	0.8%
LAKE TAPAWINGO	261	561	46.5%	0.3%	0.2%
LEES SUMMIT	9,500	35,529	26.7%	10.4%	12.9%
LEVASY	24	71	33.8%	0.0%	0.0%
LONE JACK	259	930	27.8%	0.3%	0.3%
OAK GROVE	901	3,034	29.7%	1.0%	1.1%
PLEASANT HILL	0	1	0.0%	0.0%	0.0%
RAYTOWN	4,998	11,912	42.0%	5.5%	4.3%
RIVER BEND	5	11	45.5%	0.0%	0.0%
SIBLEY	53	184	28.8%	0.1%	0.1%
SUGAR CREEK	936	1,756	53.3%	1.0%	0.6%
UNINCORPORATED	1,936	9,996	19.4%	2.1%	3.6%
UNITY VILLAGE	8	18	44.4%	0.0%	0.0%
UNKNOWN	1,758	0	#DIV/0!	1.9%	0.0%
<b>Grand Total</b>	91,069	274,363	33.2%	100.0%	100.0%

Lake Tapawingo,
Sugar Creek, River
Bend, Raytown and
Unity Village were
really hammered in
this assessment.

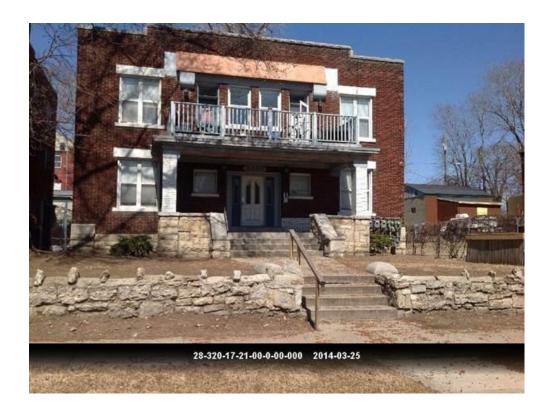
School District	Number of High Increase Residential Parcels	Number of All Residential Parcels	Percentage of Parcels High Increase within the School District Group	Percentage of Parcels High Increase Overall (within all School Districts)	Percentage of Parcels (School Districts)
BLUE SPRINGS	7,445	29,736	25.0%	8.2%	10.8%
CENTER	3,077	9,191	33.5%	3.4%	3.3%
FORT OSAGE	3,135	9,314	33.7%	3.4%	3.4%
GRAIN VALLEY	2,217	8,020	27.6%	2.4%	2.9%
GRANDVIEW	3,422	11,630	29.4%	3.8%	4.2%
HICKMAN MILLS	6,229	15,984	39.0%	6.8%	5.8%
INDEPENDENCE	13,144	38,339	34.3%	14.4%	14.0%
KANSAS CITY	30,627	85,028	36.0%	33.6%	31.0%
LEES SUMMIT	11,040	38,211	28.9%	12.1%	13.9%
LONE JACK	413	1,737	23.8%	0.5%	0.6%
OAK GROVE	1,008	3,618	27.9%	1.1%	1.3%
RAYTOWN	9,312	23,555	39.5%	10.2%	8.6%
Grand Total	91,069	274,363	33.2%	100.0%	100.0%

Persons in the Hickman Mills, Kansas City and Raytown School Districts saw the high-increases at a slightly higher proportion than those in other school districts.

PARID		CLASS	TVF	TVR33 TV		R23	% Difference	\$ Change
39210140600000000	39-210-14-06-00-0-00-000	R	\$	772	\$	32,334	4088.34%	\$ 31,562
28320172100000000	28-320-17-21-00-0-000	R	\$	27,170	\$	1,146,118	4118.32%	\$ 1,118,948

### 28-320-17-21-00-0-00-000

An 8-unit apartment building a 3320 E 10<sup>th</sup> St in KCMO went from a market value of \$143,000 to \$6,032,200, a 4,118% increase. The Google Earth photo seems near-identical to County website. The County parcel viewer now shows **\$0** for all the values of this property and all the others we have in this presentation.







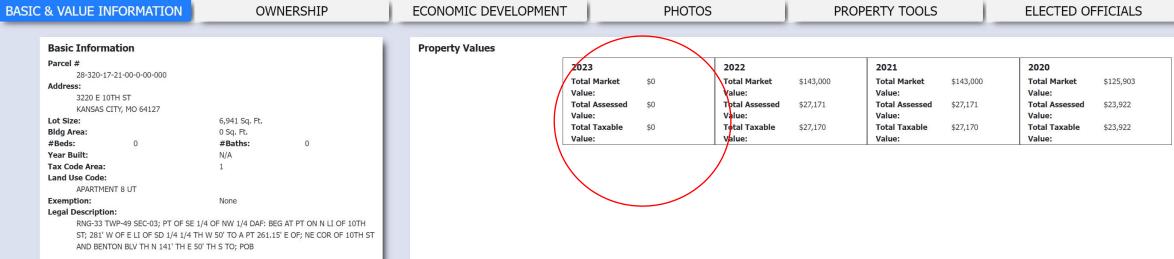
This parcel as well as many others are being reviewed still. A correction was made to this parcel after that report was generated.

As the report is due before we have certified values, we are still in the process of reviewing and making corrections to parcel data.

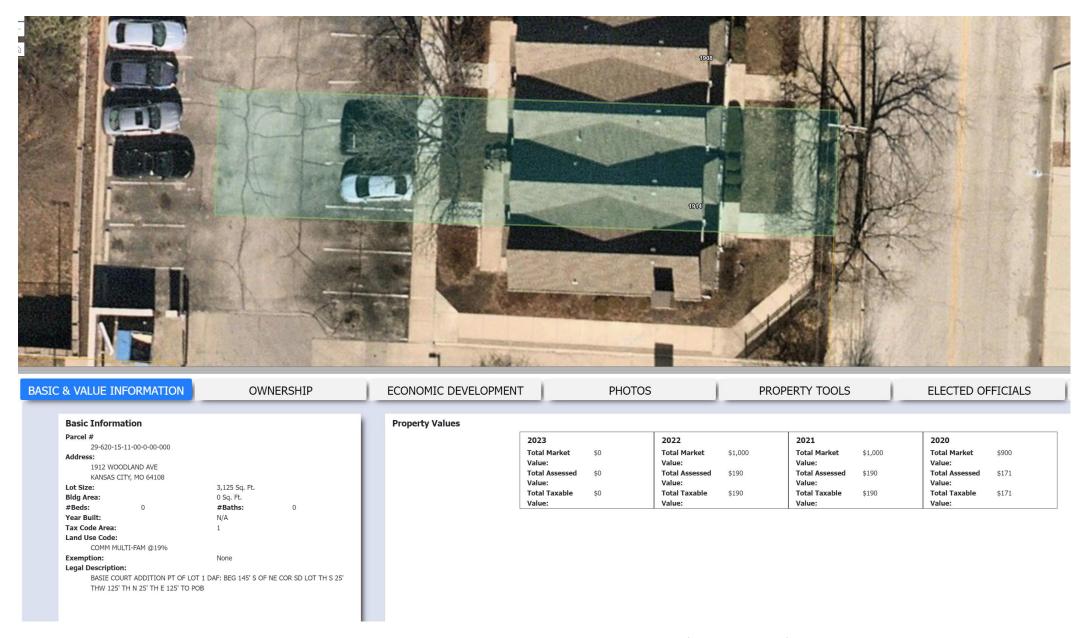
To monitor the progress or update this request please log into the <u>Public Records Center</u>



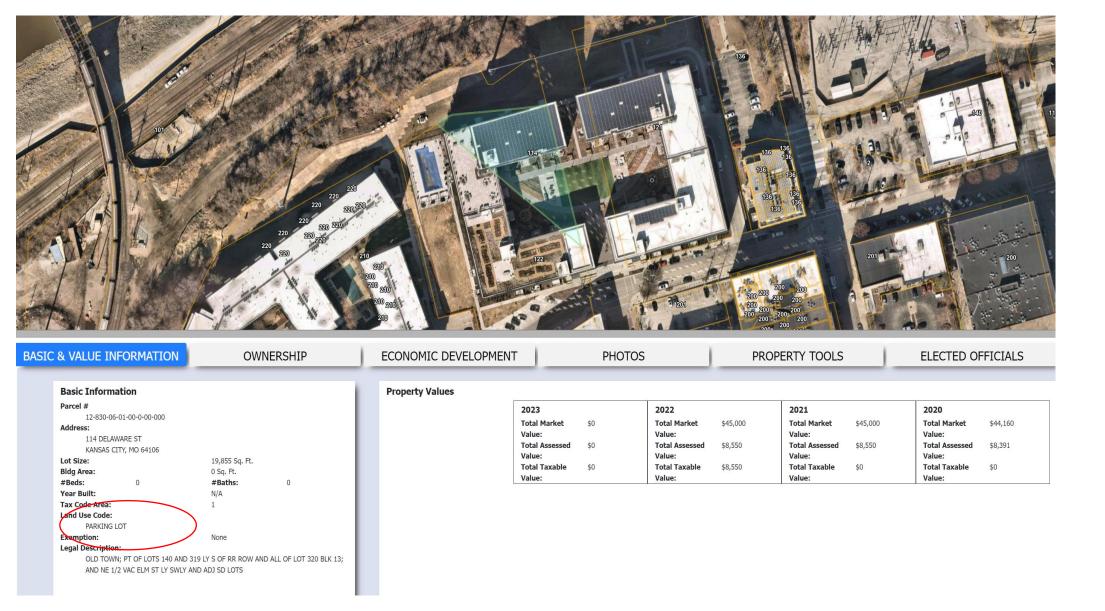




So now the County Zeros out the values. Do they really know what the value is?



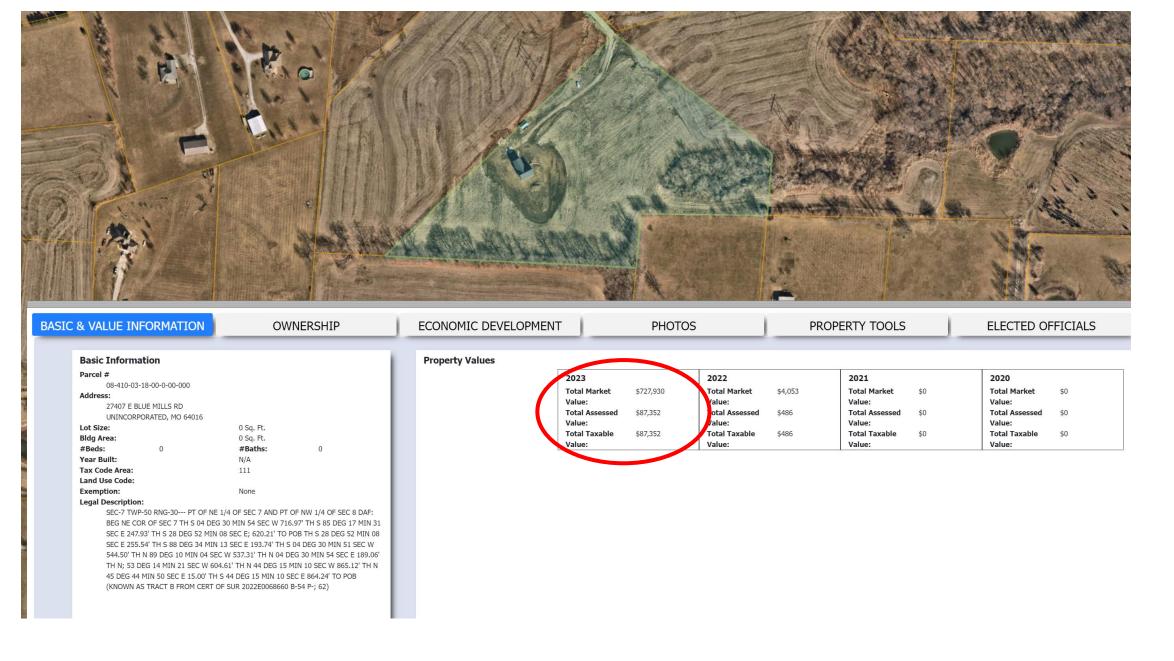
A townhouse on a lot 0.07 acres. It went from a market value of \$1,000 to \$14.9M on the County's spreadsheet.



Here is a parking lot that went from a market value of \$45,000 to on the County's spreadsheet for \$70,299,047.



Here's 1.14 acres of vacant agricultural land. It went from a market value of \$800 to \$510,200 in the spreadsheet



Here's a new house. The spreadsheet showed a market value of \$1,088,247. Now it shows online with a value of \$727,930, a decrease of 33%.





Here's a nursing home in Blue Springs, off Duncan Road. In 2021, it was on the tax rolls with a market value of \$2,730,000.



Basic Information

Parcel # 36-520-26-01-02-0-000

Address:

930 NE DUNCAN RD

BLUE SPRINGS, MO 64014

 Lot Size:
 145,292 Sq. Ft.

 Bldg Area:
 0 Sq. Ft.

 #Beds:
 0 #Baths:

Year Built: N/A Tax Code Area: 42

Land Use Code:

HEALTH CARE @ 19%

Exemption: None

Legal Description:

SEC-29 TWP-49 SEC-30---PT NE 1/4 NW 1/4 DAF: BEG 35.01' S AND 404.17' E NW COR NE 1/4 NW 1/4 TH 5 376.7' TH 5 88 DEG 43 MIN E 348.86' TO NE COR LOT 15 VIENNA WOODS TH N 30' TH S 88 DEG 43 MIN E 25' TH; N 346.7' TO S ROW LI DUNCAN RD TH WLY ALG SD S ROW LI 373.86' TO POB (EX PT IN ROW)

**Property Values** 

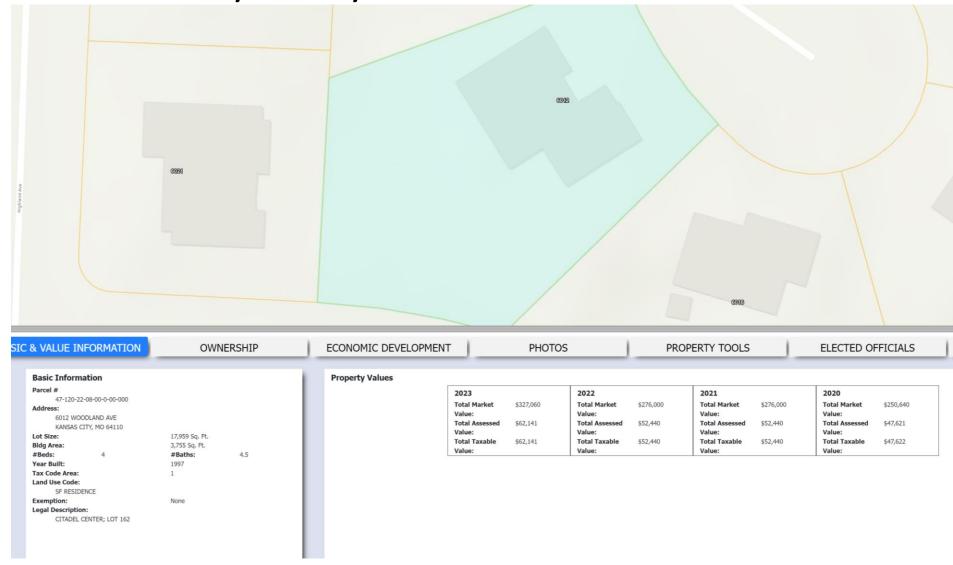
2022		2021		2020		2019		
Land		Land		<u>Land</u>		Land		
Agricultural:	\$0	Agricultural:	\$0	Agricultural:	\$0	Agricultural:	\$0	
Commercial:	\$0	Commercial:	\$0	Commercial:	\$0	Commercial:	\$0	
Residential:	\$472,250	Residential:	\$472,250	Residential:	\$472,250	Residential:	\$472,250	
<u>Improvements</u>		Improvements		<u>Improvements</u>		<u>Improvements</u>		
Agricultural:	\$0	Agricultural:	\$0	Agricultural:	\$0	Agricultural:	\$0	
Commercial:	\$0	Commercial:	\$0	Commercial:	\$0	Commercial:	\$0	
Residential:	\$2,257,750	Residential:	\$2,257,750	Residential:	\$2,127,750	Residential:	\$2,127,750	
New Construction		New Construction		New Construction	1	New Construction		
Agricultural:	\$0	Agricultural:	\$0	Agricultural:	\$0	Agricultural:	\$0	
Commercial:	\$0	Commercial:	\$0	Commercial:	\$0	Commercial:	\$0	
Residential:	\$0	Residential:	\$0	Residential:	\$0	Residential:	\$0	
Total Market	\$2,730,000	Total Market	\$2,730,000	Total Market	\$2,600,000	Total Market	\$2,600,000	
Value:		Value:		Value:		Value:		
Total Assessed	\$518,701	Total Assessed	\$518,701	Total Assessed	\$494,001	Total Assessed	\$494,001	
Value:		Value:		Value:		Value:		
Total Taxable	\$518,700	Total Taxable	\$518,700	Total Taxable	\$494,000	Total Taxable	\$494,000	
Value:		Value:		Value:		Value:		



For 2023, the value in the spreadsheet was \$47,853,200, an increase of 1,652%.

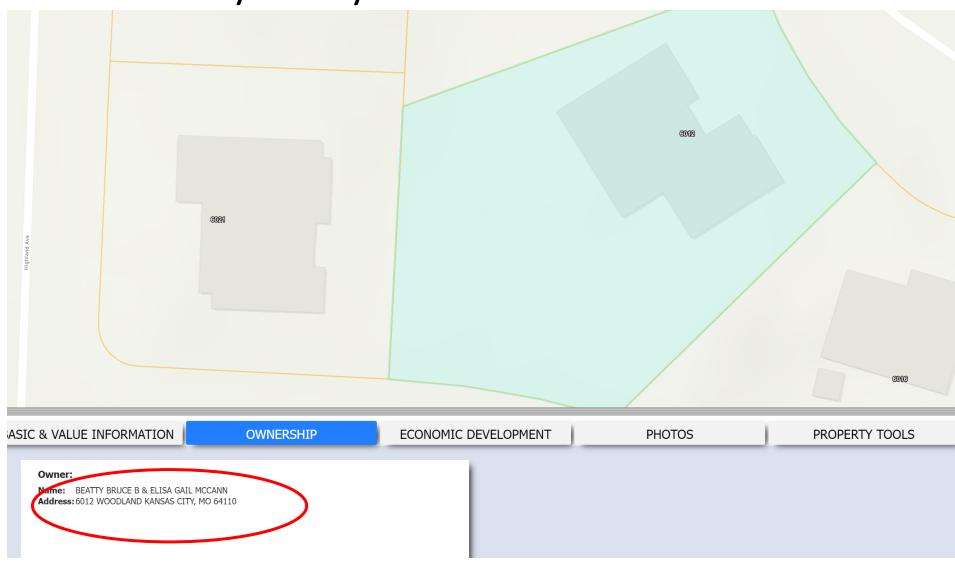
Does this look like a \$47M building in Blue Springs?

## Not Everybody's Taxes Increased a Lot



This property's assessed valued increased 15% this year.

# Not Everybody's Taxes Increased a Lot



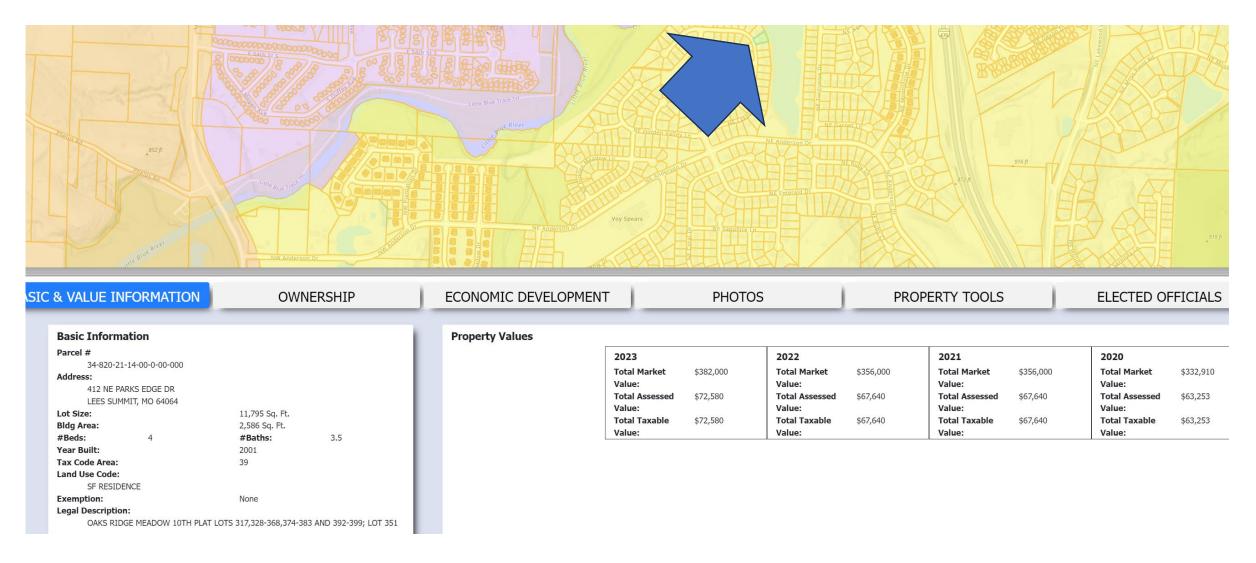
It belongs to the County Assessor.

Look at the Variation in Market Value Prices Changes in One Neighborhood



Percentage Change from 2021 to 2023. County Parcel Viewer Data

### Not Everybody's Taxes Increased a Lot



This property's assessed valued increased just 14% since 2020. Only a 7% increase this year.

### Not Everybody's Taxes Increased a Lot



It belongs to County Executive Frank White.

### So the County Zero'ed Out the Data

For many parcels (not all) on this "high increase" spreadsheet, the County now shows zero values in the online viewer.

They don't know what the value is.

Do you think they can provide proof for how they arrived at their values? I don't.

When do you think the County will get a notice to the taxpayer about this property with the new value?

Will the taxpayer have time to get an appeal in before the BOE on July 10?

# I will give you the County's spreadsheet

For those one-third of the parcels in the County on that initial list, the County will have no proof whatsoever for those values. It was an official document transmitted to the County Clerk.

I think plenty of parcels on this list have an excellent chance of winning appeal.



HOME / GOVERNMENT / Departments / Assessment / Real Property Accounts / File Appeal And/Or Request Interior Inspection

### File Appeal And/Or Request Interior Inspection

NEW! Walk-In Property Value Reviews at 1300 Washington St. Kansas City, MO

**PLEASE NOTE:** The website for appeals, interior inspection requests and declarations is different from our tax payment site. You MUST <u>create an account</u> before you can file your appeal, interior inspection request or declaration. If you created an account to file your personal property declaration, you can <u>use that same account</u>.

■ DOWNLOAD PROPERTY OWNERS GUIDE TO VALUATION REVIEW (PDF, 2MB)

☐ DESCARGUE LA GUÍA PARA PROPIETARIOS DE PROPIEDADES PARA LA REVISIÓN DE LA VALORACIÓN (PDF, 336KB)

2023 Residential Value and Interior Inspection Notices are being mailed out in waves, all notices should be mailed by June 15. If you haven't received your notice and are concerned, you can welk in to 1300 Washington St. KCMO to speak to an assessment representative or go online starting June 15 to look up your value.

Interior inspections can be requested for the following residential properties

- . those that had a value increase of more than 15% AND
- · the home was not new construction AND
- · there were no improvements made on the home.

Board of Equalization (BOE) appeals can be filed here beginning May 1st.

After filing a BOE appeal, informal meetings with the Assessment Department can be scheduled by following the link that will be provided at the end of the online appeal filing process. If an agreement on value is reached with the Assessment Department, the BOE appeal hearing will be cancelled.

Create Your Account and File Your Dispute >

#### Questions about your Value Notice?

Contact the Jackson County Assessment Department assessment@jacksongov.org (816) 881-3530

#### Questions about the BOE Appeal Process?

Contact the Board of Equalization boardofequalization@jacksongov.org (816) 881-3309

#### How to File Appeal (Video)

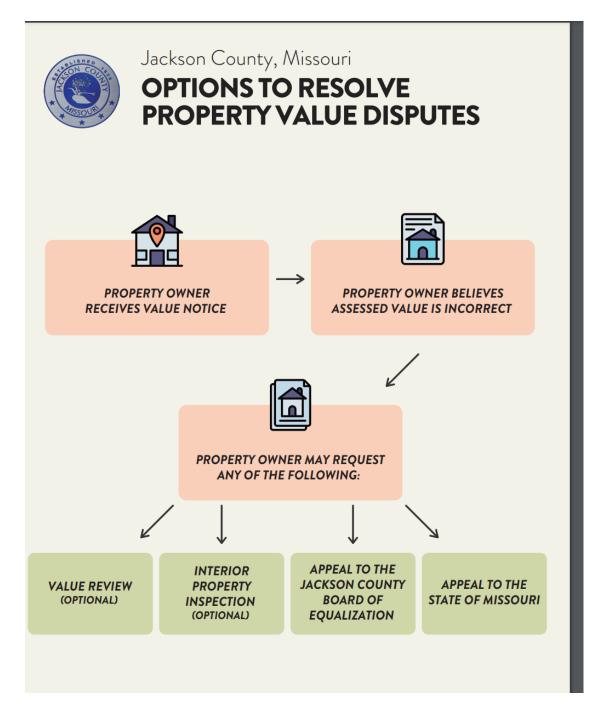


#### Related Information

- Property Tax FAQs
- Sample Tax Bill
- Taxing Jurisdictions
- Property Assessment, Taxing & Collections
  Process

Pa Whare Vary Tay Dallay Case

Starting June 15, it says you can click on this link and see your value if you have not received it in the mail. The values are in the parcel viewer right now.



Here's the appeal process that the Jackson County Assessment Department posted on their website.

### DO NOT GO SEE THE ASSESSMENT DEPT

Last week the Assessment Department said that if you don't get your notice in the mail, that you should come in and see them in person.

DON'T DO IT.

### Jackson County Assessor Announces Walk-in Property Value Reviews



Jackson County Assessor Announces Walk-in Property Value Reviews

**KANSAS CITY, Mo. (May 18, 2023)** – The Jackson County, Missouri, Assessor's Office is now offering property value reviews without an appointment. The new service was introduced to help property owners resolve property value disputes more quickly and conveniently, and reduce the need for an appeal at the Board of Equalization (BOE).

During a property value review, property owners can meet with the Jackson County Assessment staff and local, licensed real estate brokers to discuss their valuation concerns. The county assessor says many property value disputes can be resolved during the property value review, eliminating the need for an appeal.

Property owners who would like a property value review are encouraged, but not required, to bring relevant supporting documentation such as recent purchase documents, photographs of the property and estimates for repairs. Owners who have not received their value notice can meet with real estate brokers about their property value. To avoid a wait, assessment staff can help the property owner schedule an appointment or the owner may schedule an appointment by logging into the Jackson County Assessor's website at jacksongov.org/Government/Departments/Assessment.

Property owners do not waive their right to appeal by participating in the property value review. If the property value dispute is not resolved during the value review, the property owner can pursue an appeal to the BOE. The deadline to file an appeal is July 10, 2023. If owners need assistance filing an appeal, staff are available to help property owners request an appeal or interior inspection.

#### Where:

1300 Washington St. Kansas City, Missouri 64105

#### **Hours of Operation:**

Monday – Friday 8 a.m. – 4 p.m.

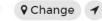
In Missouri, assessments are completed every other year, on the odd-numbered years. Property owners will receive two notices before the July 10, 2023, deadline to appeal. This first notice is a Market Value Notice, which is in the process of being issued. The second notice, called the Impact Notice, will be mailed to owners by June 15, 2023. Taxing authorities in the county, not the Assessor, are responsible for setting and adjusting tax rates. Taxing authorities include school boards, fire districts, water districts, libraries, cities, counties, junior colleges and various funds – including the mental health fund, disabled services fund and blind pension. Jackson County receives only about 7 cents of every tax dollar, while the remaining 93 cents of every tax dollar goes to the taxing authorities. For more information, visit jacksongov.org/Government/Departments/Assessment.

In order to avoid formal BOE appeals, you can meet with the Assessment staff and/or realtors to "discuss valuation concerns."

These are 25-year-olds who would be like car salesmen who have to go "ask their manager" if a number is agreeable.

ở 74°

ansas City, MO 64154 74° 👸 Partly Cloudy / 15%

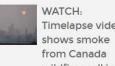






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#### COMMENDED



Timelapse video wildfires roll into **New York City** 



motorcycle wreck on Ward Parkway in Kansas City



Night





#### Jackson County has new system to help homeowners streamline tax assessments appeals

People will have until July 10, 2023, to appeal





Updated: 4:54 PM CDT May 3, 2023









■ SHOW TRANSCRIPT

This young man(right) helping a taxpayer is from Tyler Technologies. They are the group that is supposed to actually do the research and present the case at the BOE on behalf of the County.

< 1/2 :

#### MMENDED

WATCH: Timelapse video shows smoke from Canada wildfires roll into **New York City** 





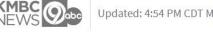




#### Jackson County has new system to help homeowners streamline tax assessments appeals

People will have until July 10, 2023, to appeal





Updated: 4:54 PM CDT May 3, 2023









The objective for meeting with these people is to help taxpayers "understand what is really happening in your neighborhood."

The Assessor says the Realtors are "that neutral third-party."

https://www.kmbc.com/article/jackson -county-system-tax-assessmentsincreases/43785869

# Who are the Real Estate Brokers working with the County?

KLM, 29208 D Highway, Lawson, MO---Karen Mehl, former BOE member representing the City of Independence. For the last couple of years that she was on the BOE, she voted with the County more than 90% of the time.

Four Seasons Real Estate, 33308 E. Perry Rd, Grain Valley—Christi Johnson

KC Real Estate Guy, 13170 Knox St, Overland Park, KS—David Roozrokh

King Realty, LLC, 5120 Prospect Ave, KCMO—Monica King

These realtors are paid \$55 per hour by Jackson County under a \$10,000 contract for each firm. They are NOT "neutral independent third-party" folks.

Chairman Ed Stoll, former Jackson County Administrator.

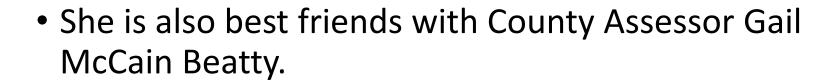


Nov 2015, Obama nominated him to be a judge on the US tax court. He received a hearing in 2016, but the Senate did not approve his nomination.

He votes with the County about 90% of the time.

Forestine Beasley, Vice Chair

 She is a commercial real estate broker at Greg Patterson & Assoc



• She votes with the County about 95% of the time



- Lauren Allen—appointed to the BOE in February 2023.
- An attorney with the Housing Authority of KCMO.

We don't know her track record/voting.



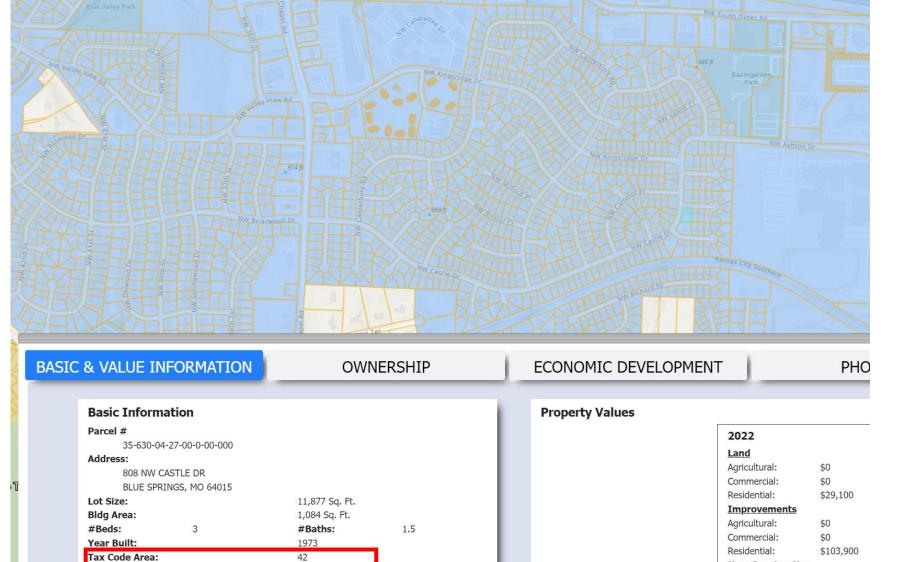
 Then each school district and city appoint a member. They may or may not attend your hearing. There are no rules against you contacting them before your hearing and giving them your case.

• The most number of people to hear your appeal would be 5.

The fewest number to hear your appeal would be 3.

### Should you appeal?

- •Market Value x Classification Rate = Assessed Value Exempted Value = Taxable Value
  - \$100,000 x Residential 19% = \$19,000 \$11,400 = \$7,600
- •Taxable Value / 100 = \_\_\_ x Tax Rate = Tax Bill
  - \$7,600 / 100 = \$76 x \$7.8368 = \$595.59
  - If an appraisal costs \$400, your assessed value would have to increase by more than \$5,100 to cover that expense.
  - In this example, it would be a 26% increase (from \$19,000 to \$24,100).



Land Use Code:

Legal Description:

Exemption:

SF RESIDENCE

KINGS RIDGE; LOT 309

None

Here is how to get your tax code to figure out your tax levy.

https://jcgis.jacksongov.org/ parcelviewer/

**New Construction** 

\$0

\$0

\$0

\$133,000

Agricultural:

Commercial:

Residential:

**Total Market** 

				20	)22	RE/	AL I	EST	ATE	TAX	LEV	Y S	CHE	DULE		
													MO			TOTAL
TAX		CITY		FIRE	HND	JR			MENTAL			JA	BLIND	OTHER	OTHER	TAX
	CITY	LEVY	DIST	LEVY	WKSHP	COLG	DIST	LEVY	HEALTH	DIST	LEVY	COUNTY		DISTRICTS	LEVY	LEVY
001	KC KC	1.6918 1.6918			0.0836	0.2028	KC MC	0.5543	0.1113	KC CT	4.9599 5.6815	0.5920	0.0300			8.225 8.717
007	KC	1.6918			0.0836	0.2028	MC	0.3240	0.1113	ID	5.4371	0.5920	0.0300			8.472
009	ID	0.6059			0.0836	0.2028	MC	0.3240	0.1113	ID	5,4371	0.5920	0.0300	BDIS		7.386
010	SC	0.9700			0.0836	0.2028	MC	0.3240	0.1113	ID	5.4371	0.5920	0.0300			7.750
011	UN				0.0836	0.2028	MC	0.3240	0.1113	ID	5.4371	0.5920	0.0300			6.780
012 013	KC LS	1.6918 1.4199			0.0836 0.0836	0.2028 0.2028	MC MC	0.3240 0.3240	0.1113	HM HM	6.8667 6.8667	0.5920 0.5920	0.0300			9.902 9.630
018	RT	0.4757	RT	1.2672	0.0836	0.2028	MC	0.3240	0.1113	HM	6.8667	0.5920	0.0300			9.953
019	KC	1.6918		112072	0.0836	0.2028	MC	0.3240	0.1113	RT	6.3200	0.5920	0.0300			9.355
020	ID	0.6059			0.0836	0.2028	MC	0.3240	0.1113	RT	6.3200	0.5920	0.0300			8.269
022	RT	0.4757	RT	1.2672	0.0836	0.2028	MC	0.3240	0.1113	RT	6.3200	0.5920	0.0300			9.406
024	GR KC	1.2867			0.0836	0.2028	MC MC	0.3240	0.1113	GR GR	5.9559 5.9559	0.5920	0.0300			8.586 8.991
025	LS	1.4199			0.0836	0.2028	MC	0.3240	0.1113	GR	5.9559	0.5920	0.0300			8.719
031	BN	0.5067	FO	1.6426	0.0836	0.2028	MC	0.3240	0.1113	FO	6.3700	0.5920	0.0300	LVFO		9.863
032	LV	0.6239	FO	1.6426	0.0836	0.2028	MC	0.3240	0.1113	FO	6.3700	0.5920	0.0300	LVFO		9.980
033	SL	0.3572	FO	1.6426	0.0836	0.2028	MC	0.3240	0.1113	FO	6.3700	0.5920	0.0300			9.713
034 035	UN ID	0.6059	FO	1.6426	0.0836 0.0836	0.2028 0.2028	MC MC	0.3240 0.3240	0.1113 0.1113	ID FO	5.4371 6.3700	0.5920 0.5920	0.0300	LVFO		8.423 8.319
035	SC	0.6059			0.0836	0.2028	MC	0.3240	0.1113	FO	6.3700	0.5920	0.0300	LVFU		8.68
037	UN	,			0.0836	0.2028	MC	0.3240	0.1113	FO	6.3700	0.5920	0.0300	LVAT/LVAB		7.71
038	ID	0.6059			0.0836	0.2028	MC	0.3240	0.1113	BS	5.7286	0.5920	0.0300			7.67
039	LS	1.4199			0.0836	0.2028	MC	0.3240	0.1113	BS	5.7286	0.5920	0.0300			8.49
040	BS	0.6366	CT	1.3449	0.0836	0.2028	MC MC	0.3240	0.1113	GV BS	4.9271 5.7286	0.5920	0.0300	WD17	0.0464	8.29
042	LT	2.0093	CT	1.3449	0.0836	0.2028	MC	0.3240	0.1113	BS	5.7286	0.5920	0.0300			9.05. 10.42
044	UN	2.0050	CT	1.3449	0.0836	0.2028	MC	0.3240	0.1113	BS	5.7286	0.5920	0.0300			8.41
045	GV	1.4494	CT	1.3449	0.0836	0.2028	MC	0.3240	0.1113	GV	4.9271	0.5920	0.0300			9.06
046	GV	1.4494	CT	1.3449	0.0836	0.2028	MC	0.3240	0.1113	GV	4.9271	0.5920	0.0300	WD16		9.06
048 049	KC LS	1.6918 1.4199			0.0836	0.2028 0.2028	MC MC	0.3240 0.3240	0.1113	LS LS	5.3089 5.3089	0.5920 0.5920	0.0300			8.34 8.07
050	LS	1.4199			0.0836	0.2028	MC	0.3240	0.1113	ID	5.4371	0.5920	0.0300			8.200
051	UV	1.41))			0.0836	0.2028	MC	0.3240	0.1113	LS	5.3089	0.5920	0.0300			6.652
056	GW	1.1181			0.0836	0.2028	MC	0.3240	0.1113	LS	5.3089	0.5920	0.0300			7.77(
061	GR	1.2867	com.		0.0836	0.2028	MC	0.3240	0.1113	HM	6.8667	0.5920	0.0300			9.497
062 065	UN LJ	0.5667	CT LJ	1.3449	0.0836	0.2028	MC MC	0.3240 0.3240	0.1113	FO LJ	6.3700 5.3484	0.5920 0.5920	0.0300			9.058 8.167
066	OG	0.7647	SV	1.1635	0.0836	0.2028	MC	0.3240	0.1113	OG	5.1582	0.5920	0.0300			8.43
067	UN		SV	1.1635	0.0836	0.2028	MC	0.3240	0.1113	OG	5.1582	0.5920	0.0300			7.66
068	UN		SV	1.1635	0.0836	0.2028	MC	0.3240	0.1113	GV	4.9271	0.5920	0.0300			7.43
069	UN		SV	1.1635	0.0836		MC	0.3240	0.1113	LJ	5.3484	0.5920	0.0300			7.65
071 072	UN UN		CT CT	1.3449 1.3449	0.0836 0.0836	0.2028 0.2028	MC MC	0.3240 0.3240	0.1113	GV LS	4.9271 5.3089	0.5920 0.5920	0.0300			7.61: 7.99
074	UN		LJ	1.1117	0.0836	0.2028	MC	0.3240	0.1113	LJ	5.3484	0.5920	0.0300			7.60
075	UN		LJ	1.1117	0.0836	0.2028	MC	0.3240	0.1113	GV	4.9271	0.5920	0.0300			7.38
076	UN		LJ	1.1117	0.0836	0.2028	MC	0.3240	0.1113	OG	5.1582	0.5920	0.0300			7.61
077	UN		LJ	1.1117	0.0836	0.2028	MC	0.3240	0.1113	LS	5.3089	0.5920	0.0300	WINT	0.0464	7.76
083 085	UN UN		CT SV	1.3449 1.1635	0.0836 0.0836	0.2028 0.2028	MC MC	0.3240 0.3240	0.1113	BS OG	5.7286 5.1582	0.5920 0.5920	0.0300	WD17 WD17	0.0464 0.0464	8.46 7.71
086	UN		SV	1.1635	0.0836	0.2028	MC	0.3240	0.1113	GV	4.9271	0.5920	0.0300	WD17 WD17	0.0464	7.48
087	UN		CT	1.3449	0.0836	0.2028	MC	0.3240	0.1113	GV	4.9271	0.5920	0.0300	WD17	0.0464	7.66
089	UN		LJ	1.1117	0.0836	0.2028	MC	0.3240	0.1113	GV	4.9271	0.5920	0.0300	WD17	0.0464	7.42
090 091	RB BS	0.4040	FO CT	1.6426	0.0836	0.2028	MC	0.3240	0.1113	FO	6.3700 4.9271	0.5920	0.0300	LVAT/LVAB/LVFO		9.76 8.25
091	KC	1.6918	CT	1.3449	0.0836	0.2028	MC MC	0.3240	0.1113	GV BS	5.7286	0.5920	0.0300			8.25 8.76
092	BS	0.6366	CT	1.3449	0.0836	0.2028	MC	0.3240	0.1113	BS	5.7286	0.5920	0.0300	WD17	0.0464	9.10
098	UN		FO	1.6426	0.0836	0.2028	MC	0.3240	0.1113	FO	6.3700	0.5920	0.0300	LVAT/LVAB/LVFO		9.35
100	BN	0.5067	FO	1.6426	0.0836	0.2028	MC	0.3240	0.1113	FO	6.3700	0.5920	0.0300	LVFO/WD16		9.86
101	LV	0.6239	FO	1.6426	0.0836	0.2028	MC	0.3240	0.1113	FO	6.3700	0.5920	0.0300	LVFO/WD16		9.98
102 103	ID ID	0.6059			0.0836	0.2028	MC MC	0.3240	0.1113	FO BS	6.3700 5.7286	0.5920	0.0300	LVFO/WD16 WD16		8.31 7.67
103	UN	0.0009	CT	1.3449	0.0836	0.2028	MC	0.3240	0.1113	BS	5.7286	0.5920	0.0300	WD16		8.41
105	UN		FO	1.6426	0.0836	0.2028	MC	0.3240	0.1113	GV	4.9271	0.5920	0.0300	WD16		7.91
106	UN		FO	1.6426	0.0836	0.2028	MC	0.3240	0.1113	OG	5.1582	0.5920	0.0300	WD16		8.14
107	UN		CT	1.3449	0.0836	0.2028	MC	0.3240	0.1113	FO	6.3700	0.5920	0.0300	WD16		9.05
108 109	UN UN		SV SV	1.1635 1.1635	0.0836 0.0836	0.2028 0.2028	MC MC	0.3240 0.3240	0.1113	OG GV	5.1582 4.9271	0.5920 0.5920	0.0300	WD16 WD16		7.66 7.43
110	UN		CT	1.3449	0.0836	0.2028	MC	0.3240	0.1113	GV	4.9271	0.5920	0.0300	WD16 WD16		7.43
				,	0.000	1.2020						0.0720	2.3500			7.51

https://www.jacksongov.org/files/sharedassets/public/depart ments/collections/2022-rp-levy-sheet-updated.pdf

Here's one way to get your tax levy. Go to the tax code in the far left column and then look at the total tax levy.

The 2023 tax levies will not be set until October 1.

# Assessed Value Calculation

Market Value X Assessed Value % = Assessed Value

 $$225,000 \times 19\% = $42,750$ 

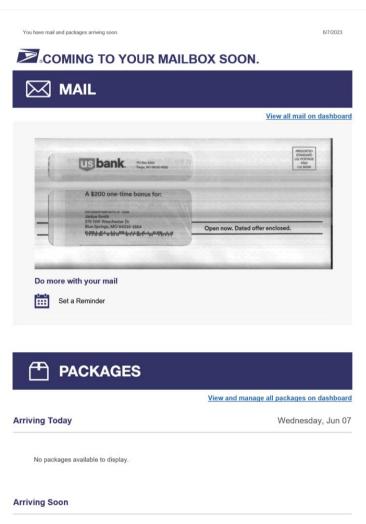
# Formula

Market Value X Assessed Value X <u>Tax Rate</u> = Property Taxes

# Formula

Market Value X Assessed Value X Tax Rate = Property Taxes  $($225,000 \times 19\%) \times 8.33\% = Property Taxes$   $$42,750 \times 8.33\% = $3,562$ 





If you have not received your tax notice yet, sign up for this. It is important to track WHEN it gets into your mailbox and to have proof.

From the Missouri Code of State Regulations 12 CSR 30-3.010 Appeals From the Local Board of Equalization

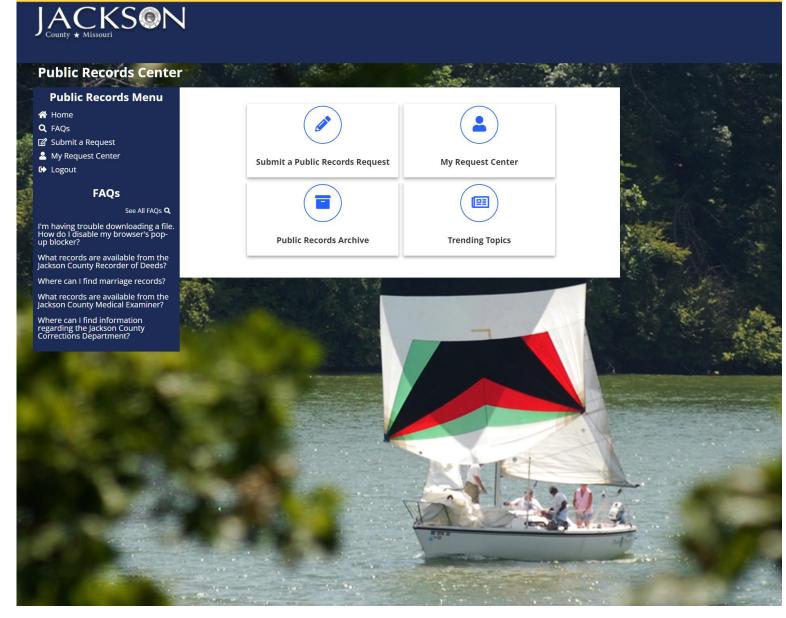
1. In any county or the City of St. Louis, the owner may appeal directly to the State Tax Commission (a) where the assessor fails to notify the current owner of the property of an initial assessment or an increase in assessment from the previous year, prior to thirty (30) days before the deadline for filing an appeal to the board of equalization....Proof of late notice, the date of purchase, and/or notice sent to the prior owner shall be attached to, or set forth in, the complaint.

The BOE appeals deadline is July 10. If you didn't get your tax notice until June 12 or after, you can appeal directly to the State Tax Commission

### The Burden of Proof is on the Assessor

• 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.



Before your appeal, file a Sunshine Request to get:

"All documents, calculations, forms, inspections, competitive sales used by the Assessment Department to determine the assessed value of my property at ADDRESS and PARCEL ID."

Purpose: You are going to be able to dispute their numbers by knowing what they used to get there.

https://jacksoncountymo.govqa.us/WEBAPP/\_rs/(S(s5iyzexg4nx445ayzl2yvdtm))/SupportHome.aspx?sSessionID=

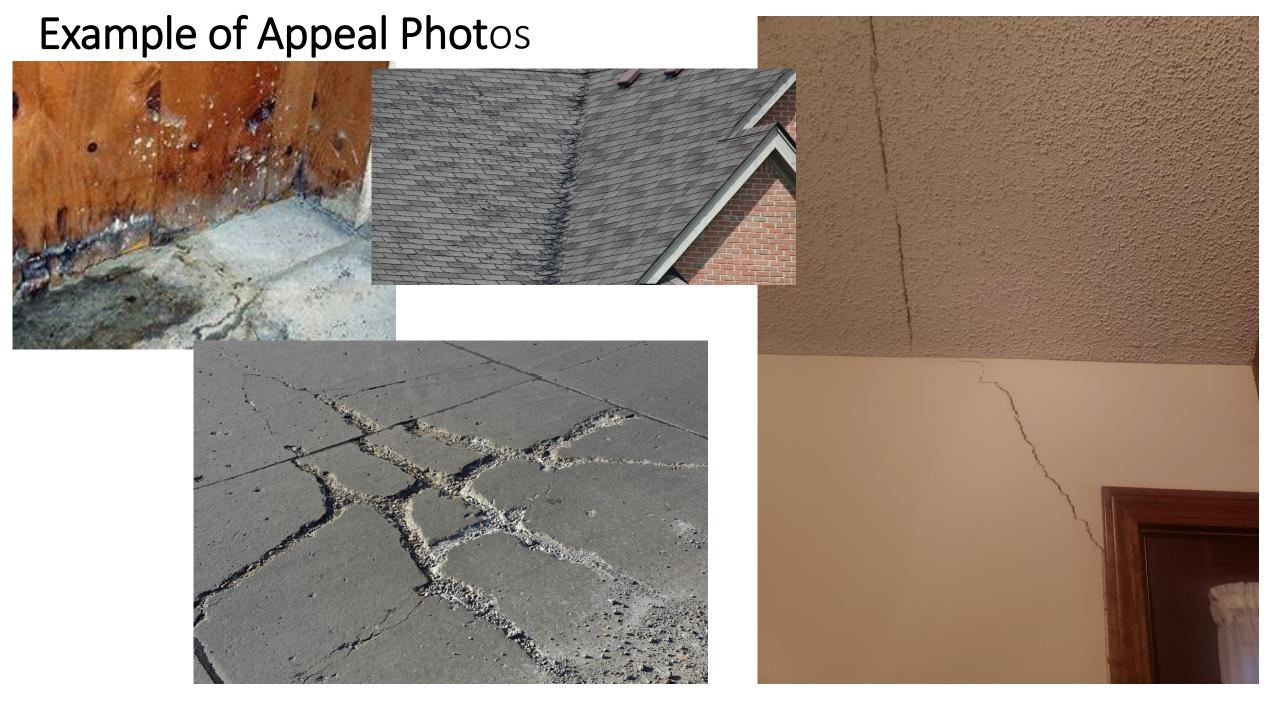
# What is a Comparable Property?

- 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.

# Steps to Follow to Gather Data for your Appeal

- 1. Take photos—no more than a dozen—of your house damage.
- 2. Get firms to come to your house and give you written quotes for repairing the damage.
- 3. Get an appraisal. These typically cost about \$400.
- 4. Verify your property's classification. Check everything else on the notice, especially square footage and number of rooms.
- 5. In addition, income and expense statements, rent rolls, leases and depreciation schedules (for the last three years).
- 5. Settlement statement
- 6. Sales contracts
- 7. Condense your presentation to 3-5 minutes. NO MORE. Don't try to argue. Just present the facts from the evidence that you have. The BOE has thousands of cases—the faster you get through your case the better they are going to like it. Be professional. This is a semi/quasi court.

The Board will not consider evidence presented via electronic device at the scheduled hearing.



## You DO NOT have to let the Assessor In:

- On the Assessment website they have a lot about "interior inspections."
- In March, McCann Beatty said at a public meeting that anybody who submitted an appeal, would have to let the Assessment Department inspectors into their house to look around. She has since backed off from that.
- I am hearing reports that the Assessment Department wants to come into your house as part of your appeal, and make videos. They are convincing you that if you've made no interior improvements, this will help your appeal.



HOME / GOVERNMENT / Departments / Assessment



## State Law on Letting Them In Your House

• 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.

## Here's the BOE Hearing Process, from the County's Website.

The Board will give an introduction and call the docket to order. The Appellant will approach the Board as your appeal number, name, and situs/property address are called. All witness(es) testifying will be sworn-in. The valuation hearing will proceed as follows: the Board will ask your opinion as to the fair market value of the appealed property. The Board will then ask the Assessment Department their opinion as to the fair market value of the appealed property. If there is a difference in the opinion of value, each party will be given an opportunity to present evidence of their opinion. Our goal is to allow the Appellant the opportunity to share important facts and supporting evidence about the property. The Board does not adhere to legal rules of evidence, but please present your case in a concise manner. It is imperative that reasonable discussions are limited.

And they will swear you in that you tell the truth, the whole truth and nothing but the truth.

# What NOT to Say at Your Appeal

• "My neighbor's house is just like mine and they're on the tax rolls for half my value you have me assessed." State law prohibits you from saying this in your appeal.

"I can't afford this tax bill."

"You're probably going to vote against me anyway."

• "You don't understand how unique my house is. Let me explain."

# What to Say at Your Appeal

• The first question you will be asked is, "What do you think your property is worth?" You need to have a firm number in your mind, backed up by the research that you have submitted.

- After you give your number, then you explain how you arrived at it:
- "The appraisal shows \$XXXXXX."
- "The comp sales that I have submitted show \$XXX,XXX"
- "And let me point out the problems with the County's data...."

## How Bad Can It Be? (PS—All of these REALLY happen)

- After you file your appeal, you hear nothing from the BOE until the day of the hearing. No notice. No nothing. This happened **daily** in 2019 and 2020. We can only hope this process has improved.
- You can submit evidence associated with your appeal electronically to within 3 days of your scheduled appeal. But what happens if the County says they never received any document that you submitted?
- What if the County "forgets" to send you the evidence the County has associated with your case?

Page 1 of 6

## **BOARD of EQUALIZATION DOCKET**

**Hearing Location: Historic Truman Courthouse** 

112 W Lexington Avenue, 2nd Floor Large Meeting Room

Independence, MO 64055

## Reschedule Residential Reschedule Commercial

		macpenaem	cc, 1110 0 1055						
Hearing Date: 9/3	30/2021						He	aring Time: 9:00 AM	
Appeal No.	Parcel No.	TCA	Begin Mrkt	Owner	or Agent Value	<b>Board Final</b>			
BOE2021-05884	38-720-05-04-00-0-00-000	66	<u>Value</u>	at time	e of filing	Market Value	Result(s)	<b>Board Vote</b>	
Basis of Appeal: Va	luation,Discrimination,Other	CTOG, SDOG 2760000 2			00		Decision	J. B. Boyd	
Attendance: yes							No Show	F. Beasley	
LND: 2257 - CONVE	NIENCE STORE	Exempt: None					Reschedule	V. E. Stoll	
Situs Address		Appellant: QUIKTRIP CORPORATION Assessment				Stipulation	School		
309 S BROADWAY	ST, OAK GROVE, MO 64075	Representative	e: Tax Value Spec	ialists	Recommendat	ion	Withdrawn	City	
							MOS	2020 Value 24000	
Appeal No.	Parcel No.	TCA	Begin Mrkt	Owner	or Agent Value	Board Final			
BOE2021-06447	38-900-46-12-00-0-00-000	123	<u>Value</u>	at time	e of filing	Market Value	Result(s)	<b>Board Vote</b>	
Basis of Appeal: Va	luation	CTOG, SDGV	188000	125000	0		Decision	J. B. Boyd	
Attendance: yes							No Show	F. Beasley	
LND:		Exempt:					Reschedule	V. E. Stoll	
Situs Address		Appellant: JAS	SON MOORE		Assessment		Stipulation	School	
1204 SW 9TH STRE	ET OAK GROVE, MO 64075	Representative: Recommendation			ion	Withdrawn	City		
							MOS	2020 Value 17944	
Appeal No.	Parcel No.	TCA	Begin Mrkt	Owner	or Agent Value	Board Final			
BOE2021-04605	41-700-01-02-00-0-000	71	<u>Value</u>	at time	e of filing	Market Value	Result(s)	<b>Board Vote</b>	
Basis of Appeal: Va	luation	CTUN, SDGV	15684	15684			Decision	J. B. Boyd	
Attendance: yes							No Show	F. Beasley	
LND: 4120 - AG HO	MESITE	Exempt: None					Reschedule	V. E. Stoll	
Situs Address		Appellant: MY	ERS VIRGIL D		Assessment		Stipulation	School	
7502 S ARNETT RD	, UNINCORPORATED, MO 64029	Representative	<u>e:</u>		Recommendat	ion	Withdrawn	City	
							mos	2020 Value 15684	
Appeal No.	Parcel No.	TCA	Begin Mrkt	Owner	or Agent Value	Board Final			
BOE2021-03615	62-640-07-13-00-0-00-000	49	<u>Value</u>	at time	e of filing	Market Value	Result(s)	<b>Board Vote</b>	
Basis of Appeal: Va	luation	CTLS, SDLS	168000	77590			Decision	J. B. Boyd	
Attendance: yes							No Show	F. Beasley	
LND: 1110 - SF RES	IDENCE	Exempt: None					Reschedule	V. E. Stoll	
Situs Address		Appellant: NIC	CHOLS ELIZABETH	L	Assess	ment	Stipulation	School	
1041 SW TWIN CRI	EEK DR, LEES SUMMIT, MO 64081	Representative	<u>e:</u>		Recom	mendation	Withdrawn	City	
							mos	2020 Value 16027	

Example of the BOE docket. Be sure to request this when your case is scheduled.

Has Docs:

Stip Status:





## BOE2019-11282

2018MU-

Parcel: 35-410-16-05-00-0-000 Sold 2019

Region: NWBS NBHD: 7021 Sub Division:STONE CANYON

Address: 22501 E 43RD ST CT S Tay Payer docs, Photo

City: INDEPENDENCE

Zip: 64015

Stories: 1

Improved SQFT: 2417

Bsmt Finished SQFT:

Additional SQFT: 1757

Bedrooms: 3

Bathrooms: 2.1

Year Built: 2015

Lot Size: 13268 SQFT

Taxpayer Asserted Value: \$

2019 Market Value: \$535524

Recommended Value: \$ 479,900

The docket case cover sheet from the County. Be sure to request these because sometimes there are notes on them from the Assessment staff.

#### Residential 360 Property View

#### 22501 E 43rd Street Court, Blue Springs, Missouri 64015

Listing

Will Sell:

Cash, Conventional, FHA, VA

\$7,072

Spc Tax: \$0

22501 E	43rd Street Co	urt Blue Sp	rings, Missou	ıri 64015		L Price:	\$469,900
MLS#:	2184731	Status:	Sold	County:	Jackson	S Price:	\$479,900
Area:	207 - Blue	Springe Bue	kner Oak Gro	ve Grain Valley			



Sub:	Stone Ca	nyon - The	Estates	Type:	Single	CDOM:	14
Bed:	4	Full Bath:	4	Half Bth:	1	DOM:	14
Above	Grade Fin:	2417	Source:	Public Re	ecord	Total SF:	4174
Below	Grade Fin:	1757	Source:	Public Re	ecord	Source:	
Lsz:	13268			Yr Bit:	2015	Age:	3-5 Years
Lgl:	Stone Ca	nyon - Lot	10				
FP:	Υ	RP:N	CA:Y	Gar:	Υ	Brk ID:	KW03
Acr:				Bsmt:	Υ	Agt ID:	JAMESF

General Information

Floor Plan:	Ranch	Style:	Traditional	
Construct:	Brick & Frame	Roof:	Composition	
Garage:	4/Attached	Bsmnt:	Walk Out	
Dining:	Kit/Dining Combo	Lake:		
Lot Desc:	Adjoin Golf Course, Cul-De-Sac	Utility:	Main Level	
Elem:	James Lewis	Middle:	Brittany Hill	
Senior:	Blue Springs	District:	Blue Springs	
Fireplace:	3/Basement, Family Room, Master Bedroom			

Oth Rms: Family Room, Main Floor BR, Recreation Room

	-	List	ing Office Inforr	mation		
Show:	Call Co-o	p, Combo Lockbox, Occupied			List Dt:	08/24/2019
Poss:			L Type:	ER	Exp Dt:	11/30/2019
LO:	Keller Wil	liams Northland Prts	Ofc Ph:	816-452-4200	Ofc Ext:	
LA:	Jim Fusse	11	Agt Ph:	816-401-3716	Ofc Fax:	816-326-3600
Agt Email:	jimfussell	@kw.com	-			
LA2:			Agt Ph:		SAC:	0
LA Cap:	Designate	ed Agent	Co-op:	913-451-7469	BAC:	2.5
Builder:	_	-	Pho:		TBC:	2.5
Inet:	All	Bonus:	XD:		CBO:	Gross Sale Price
Show Agt 1	Info:					

Warm/inviting home with touches of elegance throughout! Custom-designed with so many upgrades you aren't having to pay for. \$550,000 appraisal completed July, 2019. Open floor plan with so much natural light. Marvelous kitchen. Master Suite so inviting with over-size closet with Marble island. The basement is an entertainers dream with bar and living area that are second to none!! Surround sound, fireplace, walkout, etc. Out door living spaces include covered deck, patio, fire pit looking out over the 13th green.

170 Exit NW R D Mize Rd. North to S White Sands Court, turn left. Right onto S Stone Canyon Drive. Left onto E 43rd St Ct S. Home is on the left.

Barnwood trim on fireplace comes from family farm in Northwest, MO. Bricks bordering concrete areas come from family homestead. Buyer/Buyer's agent to verify all information. Inspectors/Appraisers call Peggy Vanderheiden to schedule at 816-268-6007 or p.vanderheiden@kw.com. OPEN HOUSE 9/7 11am-1pm Room Information

	826	-	reacures	KIII	Size	_	reatures		
MBR			t, Cathedral/Vaulted Ceiling,	BR2	11X12	1 Carpet, Ceilin	ig Fan, Shade	as/Blinds	
			g Fan, Fireplace						
BR3 11	LX12	1 Carpe	t, Ceiling Fan, Shades/Blinds	KIT	15X16	1 Hardwood, K Solid Surface		I, Pantry,	
DIN 11	LX14	1 Hardy	vood	GRT		1 Ceiling Fan, F	ireplace, Ha	rdwood	
MBT 15	BT 15X18 1 Ceramic Tiles, Double Vanity, Fireplace, Marble		мвт	12X9					
внз 5х	(5	1 Ceran		FAM	28X30	B Carpet, Ceilin	g Fan, Firepl	ace	
EXR		B All Ca	rpet	KT2	11X15				
BF4		В		BR4	10X11	В			
LIV 18	3X20	1		BF2	11X11	1			
			A	dditional I	nformatio	on			
Flood Pin	: N	o	Exclude:	Own	rshp:	Private	REO:	N	
Ceiling R:	:		Walls R:	Othe	rR:		Phone:		
Owners:				City	Limits:		Streets:		
Heating:	С	entral Ele	ectric	Coo	ing:	Central Electric			
Water:	С	ity/Publ	ic	Sew	er:	City/Public			
Warranty									
Interior:	K	itchen Is	land, Painted Cabinets, Pantry,	Partial Ca	arpeting	, Wet Bar, Wood	Floor		
Exterior:	D	eck- Cov	ered, Firepit, Patio, Patio- Cover	red					
Equip:	С	eiling Fa	n(s), Custom Cabinets						
HOA Incl:	G	olf							
Amnties:	G	olf, Putti	ing Green						

Financial Information

TH Tax:

Status Change Information

\$415/YR

\$7,072

**Continental Title** 

Deposit:

Tax Com:

#### Residential 360 Property View

## 21121 E 50th Terrace, Blue Springs, Missouri 64015

Listing

21121 E 5 MLS#: Area:	0th Terrace Blue 2104037 S 207 - Blue Spr	Status:	Sold		in Valley	County:	Jackson	L Pri S Pri	
00			Brittany 3 Grade Fin: Grade Fin: BRITTAN	Full Bath:	2 Source: Source: RD PLAT LO	Type: Half Bth: Yr Bit: <b>T 119</b> Gar:	Single 1	CDOM: DOM: Total SF: Source: Age: Brk ID:	11 11 11-15 Years
		Acr:				Bsmt:	Ý	Agt ID:	BRICHOUS
				Ger	eral Informa	ition			
Floor Plan:	2 Stories, Side/S	Side Sp	lit		Style:	Traditio	onal		
Construct:	Stone Veneer, W	lood Si	ding		Roof:	Compos	sition		
Garage:	2/Off Street, Fro	ont Ent	ry		Bsmnt:	Full, In	side Entrar	nce, Stubbe	d for Bath
Dining:	Formal Dining				Lake:				
Lot Desc:					Utility:	Bedroo	m Level		
Elem:	John Nowlin				Middle:	Paul Ki	nder		
Senior:	Blue Springs				District:	Blue Sp	rings		
Fireplace:	1/Living Room						-		

Fireplace: Oth Rms: Listing Office Information Show: Call Co-op, iBox 04/30/2018 Poss: Close Of Sale L Type: Exp Dt: 10/26/2018 LO: Platinum Realty LLC Ofc Ph: 888-220-0988 Ofc Ext: LA: Jason Brickhouse 816-510-6444 888-220-0989 Agt Ph: Ofc Fax: willsellfast@sbcglobal.net Agt Email: Agt Ph: LA Cap: Designated Agent Co-op: 9134517469 BAC: Builder: Pho: TBC: 3.0 XD: CBO: Net Sale Price Inet: Show Agt Info:

Remarks & Directions Awesome home in award winning Blue Springs school district w/ Indep utilities. Very well maintained and updated. Granite counter tops in kitchen, vaulted cellings, new deck overlooking spacious yard with sprinkler system. Professionally landscaped for great curb appeal. Three full bedrooms, two and a half bath home ready for new family. Master bath is spacious and boasts walk in closet and jetted tub. Just move in, nothing to do here but enjoy!

Google maps

Rm Size KIT LV2 MBT BR3	1 Granite Cour LL All Carpet, A Ceiling Fan 2 Ceiling Fan, Vanity, Wall 2 All Carpet, A	II Window C Ceramic Tile -In Closet	es, Double	Rm Size LIV MBR BR2 BTF	L All Carpet, All 2 All Carpet, All Celling Fan, W 2 All Carpet, All	Window Co alk-In Close	verings, et
BTH	LL Carpet, A	ii window C	.overings	ыг	2		
				Additional Informati	on —		
Flood Pin: Ceiling R: Owners:	No	Exclude: Walls R:		Ownrshp: Other R: City Limits:	Private Yes	REO: Phone: Streets:	N I Pub Maint
Heating: Water: Warranty:	Forced Air Gas City/Public			Cooling: Sewer:	Central Electric City/Public		
Interior:	Deck, Sprinkler-1	in Ground, T	hermal Wi			Oven- Electr	ic, Smoke Detector
	Ceiling ran(s), D				-		
Exterior: Equip:				Financial Information			
	Cash, Convention \$2,547		\$0	HOA: Ttl Tax:	\$0 \$2,547	Deposit: Tax Com:	alpha title

Examples of comp sales data that the County Assessment Dept provides the BOE.

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2/24/2020 HMLS Matrix

## Residential Single Line Grid

	MLS#	s	Address	City	Subdivision	Area	Price	Above Grac Bd	Bth	Plan
1	2120486	8	5716 NE Holiday Drive	Lee's Summit	Timber Hills	204	355,000	3174 4		
2	2089530		1029 NE Serenity Lane	Lee's Summit	Timber Hills	204	375,000	26464 2685 4	4.1	2 Stories
3	2086252		5812 NE Holiday Drive	Lee's Summit	Timber Hills	204	385,000	2685 4	4.1	2 Stories
4	2096135		5608 NE Holiday Drive	Lee's Summit	Timber Hills	204	385,000	4	3.2	2 Stories



Here's an example of what the competitive sales data that the County provides the BOE in an appeal.

If you had this data ahead of time, you could research these homes and say, "But that house has a new pool."

"That house is 200 sq ft bigger."

"That house is completely remodeled inside and out."

You can refer to the state law to see whether the County has followed the law in selecting these comps. More than half the time, I estimate, they do not.

# Summary: Key Appeal Milestones



# QUESTIONS