



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

Toni Viens

- Specializing in the valuation of complex commercial real estate
- Oversaw the valuation of billions of dollars in residential & commercial properties
- Directed appraisal staff of 60 and provided consultation for litigation to teams of trial attorneys
- Special Magistrate / Administrative Judge in hearing high-end property appeals, Hillsborough County, Florida
- Assessment Hearing Office State of Kansas
- Author, course developer, instructor
- Adjunct professor for NYU School of Real Estate
- Approved to teach advance real estate analysis in nine states
- Attended University of Florida for graduate and undergraduate studies
- Represent commercial property owners in the reduction of assessment values



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. I am not going to charge anything for these webinars. Many of you didn't vote for me and I won't hold that against you.

We Will Tell You the Unvarnished Truth

- There are several other meetings going on around the County.
- We are the ONLY ones who will not coddle the County or tippy-toe around how they have screwed up things. We aren't on the County's payroll.
- I've heard some people say they think that I'm "gruff" in my presentation.
- I tell you now: I'm mad. This could have and should have been prevented. The County has wasted millions of dollars. And they are putting the people of this County through a lot of undue pain because of their stupidity. We are the only county in the state going through this.

Jackson County Property Tax Appeal Workshops - 2023

If you are a taxpayer that needs help filing an appeal after receiving the recent 2023 Reassessment Notice, please attend one of these free workshops.

Join us in person, or on Zoom. In person, you will get one on one assistance with completing the application and help from real estate agents

SOUTH: Thursday, June 22nd from 5:30pm-8:00pm
Colonial Presbyterian Church, 9500 Wornall Rd.

EAST: Saturday, June 24th from 11:00am-3:00pm
Robert Mohart Center, 3200 Wayne Ave.

WEST: Tuesday, June 27th from 5:30pm-8:00pm
28Event Space, 1300 W. 28th St.

- Hosted by community groups & the real estate industry

You will get information on the reassessment and appeals process. We will also have lawyers present (including Legal Aid) & others who will share how to file an appeal at each level, and walk you through each step

Please bring the letter from the county with you along with any other written materials & evidence that you may have. County website to look up values: jcgis.jacksongov.org/parcelviewer/

We are recruiting real estate agents to review comparable properties to help taxpayers determine actual market value. Agents, please contact me if you can help

ALERT!



REGISTER For the Zoom link if you are unable to join in person:

JacksonCountyTaxWorkshop.Eventbrite.com

Elected officials working with us so far include:
Councilmember **Brandon Ellington**
Jackson County Legislator **Sean Smith**
Former Jackson County Legislator **Dan Tarwater**

With questions, call or text: Stacey Johnson-Cosby, 816-591-5921



Citizens For Jeff Coleman

3h · 🌐

I have been receiving your calls and emails on the Tax Assessment debacle in Jackson County. I have been working on a bill the last 4 years trying to help YOU keep the property tax low and in your home. Please call the Governors office requesting a special session on this very issue. (573) 751-3222



Like



Comment



Send



Citizens For Jeff Coleman shared a post. ...

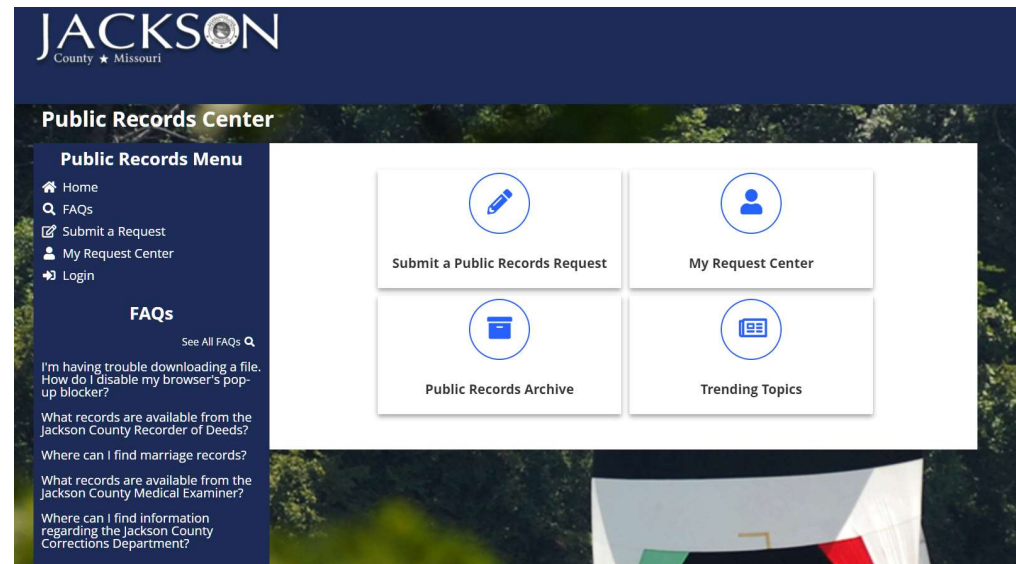
Let's have a special session of the state Legislature on taxes.

<https://www.youtube.com/watch?v=urcg6TcY0kY>

We are Winning

This week, when you all flooded the County with Sunshine requests for your assessment data, they shut down the portal for requests, refused to acknowledge document requests and tried to schedule people instead for in-person visits.

After some of you complained to the Attorney General about this violation of the Sunshine Act, the County backed down, reopened the portal and started to acknowledge the requests.



THE KANSAS CITY STAR.

Part of the McClatchy Media Network

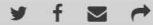
News Sports Chiefs Politics Opinion Personal Finance Betting Obituaries KC City Guide BBQ Passport Detour • Noticias Shopping

GOVERNMENT & POLITICS

Judge removes Jackson County online sales tax from August ballot at county's request.

BY MIKE HENDRICKS

JUNE 14, 2023 10:59 AM



Jackson County Executive Frank White *File photo*

We are Winning

Frank White asked a court to pull the sales tax from the August ballot, after the Tuesday deadline.

This tells you how unpopular taxes are in Jackson County right now.

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

Wed 6/7/2023 7:23 AM
USPSInformedelivery@email.informedelivery.usps.com
Your Daily Digest for Wed, Jun 07
To: promth@siglobal.net
[If there are problems with how this message is displayed, click here to view it in a web browser.](#)

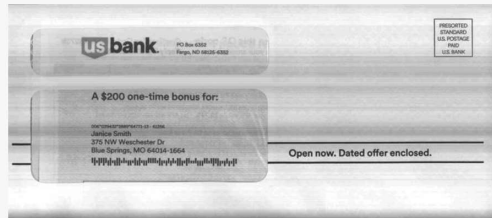
You have mail and packages arriving soon.

6/7/2023

 **COMING TO YOUR MAILBOX SOON.**

 **MAIL**

[View all mail on dashboard](#)



Do more with your mail



Set a Reminder

 **PACKAGES**

[View and manage all packages on dashboard](#)

Arriving Today

Wednesday, Jun 07

No packages available to display.

Arriving Soon

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.

<https://www.usps.com/manage/informed-delivery.htm>

So here are the steps you can do to fight this assessment

STEP 1

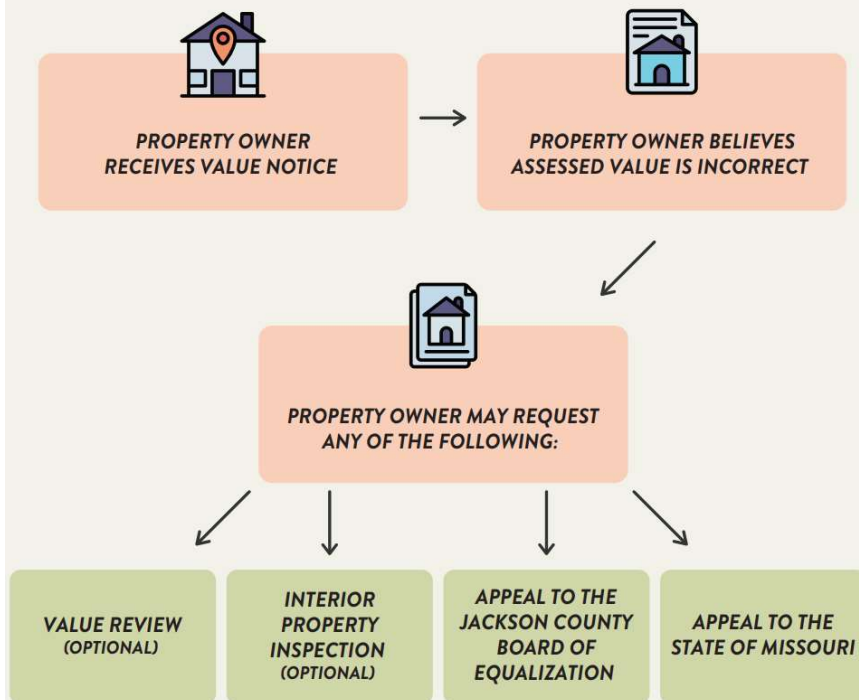
Get comparable sales data from a realtor.

Until you know what the comparable sales numbers are for your house, you don't know if you should do anything about appealing.



Jackson County, Missouri

OPTIONS TO RESOLVE PROPERTY VALUE DISPUTES



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

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.**

SHARE THIS INFORMATION WITH YOUR REALTOR SO THEY CAN MAKE SOLID, COMP SALES THAT WILL STAND THE TEST BEFORE THE BOE.

So here are the steps you can do to fight this assessment

STEP 2

Go to the Assessment Department in the Value Review

It doesn't cost anything to show up and talk with them.

You don't need an appraisal.

Play the odds: Data that the County sent to the State Tax Commission said they expected to settle 3 out of every 4 appeals at this level.

At this stage, they CANNOT increase your assessment.

| Jackson County | | | Plan A | | | | | | | | | | | | Revised: | | | Phase Chart Year: | | | 2023 | | | | | | | | | | |
|----------------------------------|-----------------------------------|---|---------|---|----------|-----------------|-------|-------------------------|-------|-----------|-----|---|------|---|----------|---|--------|-------------------|-----------|---|---------|---|----------|---|----------|---|---|---|---|---|---|
| Phase Chart 2023 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Administration | Number of Parcels per Tasks | Standard Level of Production per Day | January | | February | | March | | April | | May | | June | | July | | August | | September | | October | | November | | December | | | | | | |
| Plan & Budget | | | x | | | | | | | | | | | | | | | | x | | | x | | | x | | | x | | | |
| Change Notices | | | | | | C | O | N | T | R | A | C | T | E | D | x | | | | | | | | | | | | | | | |
| Assmt Roll | | | | | | | | | | | | | | | x | | | | | | | | | | | | | | | | |
| Email Assmt Roll to STC | | | | | | | | | | | | | | | | | x | | | | | | | | | | | | | | |
| Abated Prop | | | | | | | | | | | | | | | | | | | | | | | x | | | | | | | | |
| Computer Inv | | | | | | | | x | | | | | | | | | | | | | | | | | | | | | | | |
| Public Traffic | 170,000 | 35 | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x |
| Processing Transfers | 40,000 | 35 | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x |
| Map/GIS Updates | 5,000 | 10 | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x |
| COV Data Char Letter | 35,000 | 20 | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x |
| Sales Data Entry | 30,000 | 20 | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x |
| Sales Field Reviews | | | x | | | x | | | x | | | x | | | x | | | x | | x | | | x | | | x | | | x | | |
| Sales to STC Res Ratio | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sales Ratios | | | | | | | | x | x | x | x | | | | x | x | x | | | x | x | x | x | | | | | x | x | x | x |
| Index/Man Lvl | | | | | | | | | | | | | | | | | | | | x | | | | | | | | | | | |
| Land Analysis | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Building/Deprec Study | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| New System Data Entry RP | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ContractedNewConstFieldRe | 170,500 | 30 | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x |
| New Const Data Entry/Cal. | | | x | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| New Const Office Review | 5,000 | 10 | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x |
| Preliminary Calculations | | | x | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Final Field Review | | | x | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Final Data Entry/Cal. | | | x | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Final Office Review | | | x | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Parcel Review Contracted | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PP Prepare/Mail | | | | | | contract Strham | | | | | | | | | | | | | | | | | | | | | | | | | |
| PP 2nd Notices | | | | | | contract Strham | | | | | | | | | | | | | | | | | | | | | | | | | |
| Process PP Lists | 200,000 | 250 | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x |
| PP Data Entry | 200,000 | 50 | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x |
| Informal Hearings | | | | | | | | | | T Y L E R | | | | | | | | | | | | | | | | | | | | | |
| BOE Hearings | | | | | | | | T E C H N O L O G I E S | | | | | | | | | | | | | | | | | | | | | | | |
| STC Hearings | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Processing PP after close of boe | 150,000 | 50 | | | | | | | | | | | | | | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x |
| Hearing Set -Up/informal | 60,000 | 50 | | | | | | | | | x | x | x | x | x | x | x | x | | | | | | | | | | | | | |
| hearing Set -Up/BOE | 15,000 | 50 | | | | | | | | | | | | | | x | x | 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 Maintenance Plan

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](https://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.

KMBC NEWS 9abc

74° WEATHER SEARCH

Kansas City, MO 64154 74° Partly Cloudy 15% Change MORE >

1 / 2 >

COMMENDED

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

Man killed in motorcycle wreck on Ward Parkway in Kansas City



Travis Kelce will attempt to redeem his viral first pitch at the Royals' Chiefs Night

Supreme Court orders Alabama voting maps redrawn in win for Black voters

Pat Robertson dies at 93; founded Christian Broadcasting Network, Christian Coalition


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

People will have until July 10, 2023, to appeal

Share   

KMBC NEWS 9abc Updated: 4:54 PM CDT May 3, 2023

Infinite Scroll Enabled 

 **Alan Shope**  
KMBC 9 News Reporter



TRACKING TAX DOLLARS 9abc KMBC

-1:14 CC

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.

So here are the steps you can do to fight this assessment

STEP 3

Talk with the Realtors

It doesn't cost anything to show up and talk with them.

You don't need an appraisal.

See how the comps they pull compare with what you have.

Again, you might hit it lucky and they tell the Assessment people to lower your assessment.

MMENDED

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

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Updated: 4:54 PM CDT May 3, 2023

Infinite Scroll Enabled



Alan Shope
 KMBC 9 News Reporter



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-assessments-increases/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.

So here are the steps you can do to fight this assessment

STEP 4

Figure out if you should appeal to the BOE

You don't need an appraisal in your hand when you appeal. But if it costs \$400, will your savings if you win justify the cost?

Tax Rate

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

Item

Rate

| | |
|-----------------------|----------|
| • School | • 6.3700 |
| • City – Independence | • 0.6059 |
| • Jackson County | • 0.5920 |
| • Library | • 0.3240 |
| • Junior College | • 0.2028 |
| • Mental Health | • 0.1113 |
| • Disabled Services | • 0.0836 |
| • State Blind Pension | • 0.0300 |
| • Total Tax Rate | • 8.3296 |

Jackson County Market Values are Assessed at Different Rates


Residential Property: 19%

Commercial Property: 32%

Agricultural Property: 12%

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

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



BASIC & VALUE INFORMATION OWNERSHIP ECONOMIC DEVELOPMENT PHO

Basic Information

Parcel #
35-630-04-27-00-0-00-000

Address:
808 NW CASTLE DR
BLUE SPRINGS, MO 64015

Lot Size: 11,877 Sq. Ft.
Bldg Area: 1,084 Sq. Ft.
#Beds: 3 **#Baths:** 1.5
Year Built: 1973
Tax Code Area: 42
Land Use Code: SF RESIDENCE
Exemption: None
Legal Description: KINGS RIDGE; LOT 309

Property Values

2022

Land

| | |
|---------------|----------|
| Agricultural: | \$0 |
| Commercial: | \$0 |
| Residential: | \$29,100 |

Improvements

| | |
|---------------|-----------|
| Agricultural: | \$0 |
| Commercial: | \$0 |
| Residential: | \$103,900 |

New Construction

| | |
|---------------|-----|
| Agricultural: | \$0 |
| Commercial: | \$0 |
| Residential: | \$0 |

Total Market \$133,000

2022 REAL ESTATE TAX LEVY SCHEDULE

| TAX CODE | CITY | FIRE DIST | FIRE LEVY | FIRE WKSHP | JR COLG | LIBRY DIST | LIBRY LEVY | MENTAL HEALTH | SCHOOL DIST | SCHOOL LEVY | JA COUNTY | MO BLIND PENSION | OTHER DISTRICTS | OTHER LEVY | TOTAL TAX LEVY |
|----------|------|-----------|-----------|------------|---------|------------|------------|---------------|-------------|-------------|-----------|------------------|-----------------|------------|----------------|
| 001 | KC | 1.6918 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | KC | 4.9599 | 0.5920 | 0.0300 | | | 8.2257 |
| 007 | KC | 1.6918 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | CT | 5.6815 | 0.5920 | 0.0300 | | | 8.7170 |
| 008 | KC | 1.6918 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | ID | 5.4371 | 0.5920 | 0.0300 | | | 8.4726 |
| 009 | ID | 0.6059 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | ID | 5.4371 | 0.5920 | 0.0300 | BDIS | | 7.3867 |
| 010 | SC | 0.9700 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | ID | 5.4371 | 0.5920 | 0.0300 | | | 7.7508 |
| 011 | UN | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | ID | 5.4371 | 0.5920 | 0.0300 | | | | 6.7808 |
| 012 | KC | 1.6918 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | HM | 6.8667 | 0.5920 | 0.0300 | | | 9.9022 |
| 013 | LS | 1.4199 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | HM | 6.8667 | 0.5920 | 0.0300 | | | 9.6303 |
| 018 | RT | 0.4757 | RT 1.2672 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | HM | 6.8667 | 0.5920 | 0.0300 | | | 9.9533 |
| 019 | KC | 1.6918 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | RT | 6.3200 | 0.5920 | 0.0300 | | | 9.3555 |
| 020 | ID | 0.6059 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | RT | 6.3200 | 0.5920 | 0.0300 | | | 8.2496 |
| 022 | RT | 0.4757 | RT 1.2672 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | RT | 6.3200 | 0.5920 | 0.0300 | | | 9.4066 |
| 024 | GR | 1.2867 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | GR | 5.9559 | 0.5920 | 0.0300 | | | 8.5863 |
| 025 | KC | 1.6918 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | GR | 5.9559 | 0.5920 | 0.0300 | | | 8.9914 |
| 026 | LS | 1.4199 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | GR | 5.9559 | 0.5920 | 0.0300 | | | 8.7195 |
| 031 | BN | 0.5067 | FO 1.6426 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | FO | 6.3700 | 0.5920 | 0.0300 | LVFO | | 9.8630 |
| 032 | LV | 0.6239 | FO 1.6426 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | FO | 6.3700 | 0.5920 | 0.0300 | LVFO | | 9.9802 |
| 033 | SL | 0.3572 | FO 1.6426 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | FO | 6.3700 | 0.5920 | 0.0300 | | | 9.7135 |
| 034 | UN | | FO 1.6426 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | ID | 5.4371 | 0.5920 | 0.0300 | | | 8.4234 |
| 035 | ID | 0.6059 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | FO | 6.3700 | 0.5920 | 0.0300 | LVFO | | 8.3196 |
| 036 | SC | 0.9700 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | FO | 6.3700 | 0.5920 | 0.0300 | | | 8.6837 |
| 037 | UN | | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | FO | 6.3700 | 0.5920 | 0.0300 | LVAT/LVAB | | 8.2007 |
| 038 | ID | 0.6059 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | BS | 5.7286 | 0.5920 | 0.0300 | | | 7.6782 |
| 039 | LS | 1.4199 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | BS | 5.7286 | 0.5920 | 0.0300 | | | 8.4922 |
| 040 | BS | 0.6366 | CT 1.3449 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | GV | 4.9271 | 0.5920 | 0.0300 | WD17 | 0.0464 | 8.2987 |
| 042 | BS | 0.6366 | CT 1.3449 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | BS | 5.7286 | 0.5920 | 0.0300 | | | 9.0538 |
| 043 | LT | 2.0093 | CT 1.3449 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | BS | 5.7286 | 0.5920 | 0.0300 | | | 10.4265 |
| 044 | UN | | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | BS | 5.7286 | 0.5920 | 0.0300 | | | 8.4172 |
| 045 | GV | 1.4494 | CT 1.3449 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | GV | 4.9271 | 0.5920 | 0.0300 | | | 9.0651 |
| 046 | GV | 1.4494 | CT 1.3449 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | GV | 4.9271 | 0.5920 | 0.0300 | WD16 | | 9.0651 |
| 048 | KC | 1.6918 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | LS | 5.3089 | 0.5920 | 0.0300 | | | 8.3444 |
| 049 | LS | 1.4199 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | LS | 5.3089 | 0.5920 | 0.0300 | | | 8.0725 |
| 050 | LS | 1.4199 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | ID | 5.4371 | 0.5920 | 0.0300 | | | 8.2007 |
| 051 | UN | | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | LS | 5.3089 | 0.5920 | 0.0300 | | | 6.6526 |
| 056 | GW | 1.1181 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | LS | 5.3089 | 0.5920 | 0.0300 | | | 7.7707 |
| 061 | GR | 1.2867 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | HM | 6.8667 | 0.5920 | 0.0300 | | | 9.4971 |
| 062 | UN | | CT 1.3449 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | FO | 6.3700 | 0.5920 | 0.0300 | | | 9.0586 |
| 065 | LJ | 0.5667 | LJ 1.1117 | 0.0836 | | MC | 0.3240 | 0.1113 | LJ | 5.3484 | 0.5920 | 0.0300 | | | 8.1677 |
| 066 | OG | 0.7647 | SV 1.1635 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | OG | 5.1582 | 0.5920 | 0.0300 | | | 8.4201 |
| 067 | UN | | SV 1.1635 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | OG | 5.1582 | 0.5920 | 0.0300 | | | 7.6654 |
| 068 | UN | | SV 1.1635 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | GV | 4.9271 | 0.5920 | 0.0300 | | | 7.4343 |
| 069 | UN | | SV 1.1635 | 0.0836 | | MC | 0.3240 | 0.1113 | LJ | 5.3484 | 0.5920 | 0.0300 | | | 7.6528 |
| 071 | UN | | CT 1.3449 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | GV | 4.9271 | 0.5920 | 0.0300 | | | 7.6157 |
| 072 | UN | | CT 1.3449 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | LS | 5.3089 | 0.5920 | 0.0300 | | | 7.9975 |
| 074 | UN | | LJ 1.1117 | 0.0836 | | MC | 0.3240 | 0.1113 | LJ | 5.3484 | 0.5920 | 0.0300 | | | 7.6010 |
| 075 | UN | | LJ 1.1117 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | GV | 4.9271 | 0.5920 | 0.0300 | | | 7.3825 |
| 076 | UN | | LJ 1.1117 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | OG | 5.1582 | 0.5920 | 0.0300 | | | 7.6136 |
| 077 | UN | | LJ 1.1117 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | LS | 5.3089 | 0.5920 | 0.0300 | | | 7.7643 |
| 083 | UN | | CT 1.3449 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | BS | 5.7286 | 0.5920 | 0.0300 | WD17 | 0.0464 | 8.4636 |
| 085 | UN | | SV 1.1635 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | OG | 5.1582 | 0.5920 | 0.0300 | WD17 | 0.0464 | 7.7118 |
| 086 | UN | | SV 1.1635 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | GV | 4.9271 | 0.5920 | 0.0300 | WD17 | 0.0464 | 7.4807 |
| 087 | UN | | CT 1.3449 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | GV | 4.9271 | 0.5920 | 0.0300 | WD17 | 0.0464 | 7.6621 |
| 089 | UN | | LJ 1.1117 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | GV | 4.9271 | 0.5920 | 0.0300 | WD17 | 0.0464 | 7.4289 |
| 090 | RB | 0.4040 | FO 1.6426 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | FO | 6.3700 | 0.5920 | 0.0300 | LVAT/LVAB/LVFO | | 9.7603 |
| 091 | BS | 0.6366 | CT 1.3449 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | GV | 4.9271 | 0.5920 | 0.0300 | | | 8.2523 |
| 092 | KC | 1.6918 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | BS | 5.7286 | 0.5920 | 0.0300 | | | 8.7641 |
| 097 | 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 | 9.1002 |
| 098 | UN | | FO 1.6426 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | FO | 6.3700 | 0.5920 | 0.0300 | LVAT/LVAB/LVFO | | 9.3563 |
| 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 | | 9.8630 |
| 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 | | 9.9802 |
| 102 | ID | 0.6059 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | FO | 6.3700 | 0.5920 | 0.0300 | LVFO/WD16 | | 8.3196 |
| 103 | ID | 0.6059 | | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | BS | 5.7286 | 0.5920 | 0.0300 | WD16 | | 7.6782 |
| 104 | UN | | CT 1.3449 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | BS | 5.7286 | 0.5920 | 0.0300 | WD16 | | 8.4172 |
| 105 | UN | | FO 1.6426 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | GV | 4.9271 | 0.5920 | 0.0300 | WD16 | | 7.9134 |
| 106 | UN | | FO 1.6426 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | OG | 5.1582 | 0.5920 | 0.0300 | WD16 | | 8.1445 |
| 107 | UN | | CT 1.3449 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | FO | 6.3700 | 0.5920 | 0.0300 | WD16 | | 9.0586 |
| 108 | UN | | SV 1.1635 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | OG | 5.1582 | 0.5920 | 0.0300 | WD16 | | 7.6654 |
| 109 | UN | | SV 1.1635 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | GV | 4.9271 | 0.5920 | 0.0300 | WD16 | | 7.4343 |
| 110 | UN | | CT 1.3449 | 0.0836 | 0.2028 | MC | 0.3240 | 0.1113 | GV | 4.9271 | 0.5920 | 0.0300 | WD16 | | 7.6157 |

<https://www.jacksongov.org/files/sharedassets/public/departments/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 Tax Rate = Property Taxes

Formula

Market Value X Assessed Value X Tax Rate = Property Taxes

(\$225,000 X 19%) X 8.33% = Property Taxes

\$42,750 X 8.33% = \$3,562

Should you appeal?

- Market Value x Classification Rate = Assessed Value - Exempted Value = Taxable Value
 - $\$100,000 \times \text{Residential } 19\% = \$19,000 - \$11,400 = \$7,600$
- Taxable Value / 100 = ____ x Tax Rate = Tax Bill
 - $\$7,600 / 100 = \$76 \times \$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).

So here are the steps you can do to fight this assessment

STEP 5

Fill out the BOE Appeal Form by **July 10**

MAKE CERTAIN ALL THE BOXES ARE CHECKED ON THE FORM THAT YOU WANT CHECKED. YOU HAVE ONE TIME TO GET IT RIGHT.

You don't need an appraisal in your hand when you appeal.

You also do not have to have all the appeal information submitted when you appeal. You can submit that to within 3 days of your scheduled hearing.

So here are the steps you can do to fight this assessment

STEP 6

Gather Your Evidence

Don't just sit back and wait for your appeal date to be set and THEN start collecting your evidence for your appeal.

Start on it right away. It will take some time to do it right.

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.

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



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.

If your Sunshine act shows they inspected your property in 2023, the increase is likely not valid.

Steps to Follow to Gather Data for your Appeal

- File a Sunshine Request for your Data.
- Verify your property's classification.
- Check everything on the notice, especially square footage and number of rooms
- Provide any ***Listings, Sale's contracts and/or Settlement statement***
- For Commercial Property, provide income and expense statements, rent rolls, leases and depreciation schedules (for the last three years)
- Owner occupied commercial property – any internal lease information

At an Appeal

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.

Steps to Follow to Gather Data for your Appeal

If appropriate, challenges can be based upon . . .

Property Physical Characteristics used by the assessor that do not reflect the actual property characteristics of your property.

Or

Market Value where the sales used or sale adjustments do not properly reflect your property or your neighborhood.

Physical Characteristics

If you disagree with your assessment due to property physical characteristics.

For example:

- Size of improvements is greater than actual. Assume your house is 1,500 square foot and the assessor house the house at 1,800 square feet. Have available for your appeal a correct set of plans for your home with the proper square footage clearly shown on the drawing.
- Your house has required repairs. List the repairs, have photographs of the repairs and also have a detailed cost to cure completed by a reputable cost estimator. Provide this information to the assessor.

Physical Characteristics, continued

1. File a Sunshine Request for your Data.
2. Take photos—no more than a dozen—of your house damage.
3. Get firms to come to your house and give you written quotes for repairing the damage.

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.

Example of Appeal Photos



Market Value

Market Value Jackson County definition:

Market Value is the price the property would bring when offered for sale by a person who is willing but not obligated to sell it, and is bought by a person who is willing but not obligated to purchase it.”

Market value assumes both the buyer and seller are well informed and not under duress to sell or buy. Market value also assumes the transaction is “arms-length” in that the parties involved are not inter-related. This would be within close family members or within a business where the parties are partners or subsidiaries.

Market Value is based upon recent sales similar to your property

Challenging Market Value Based on Sales

- If the Property Owner wants to challenge Assessed Value based upon Market Value, the Valuation Method to be applied is the Sales Comparison Approach.
- This requires the Appraiser to find, as recent as possible, as similar as possible, house sales in comparable locations, similar in age & as alike in physical attributes as the property being appealed.
- Very highly recommend to engage an experienced & trained real property appraiser with the purpose of the appraisal to be assessment appeal. The correct appraisal form must be used (not a Fannie Mae mortgage form).
- Correctly analyzing sales to adjust for the property under appeal, requires training specific to residential property appraisal.

Sales Comparison Approach

Comparable Superior to Subject Property

Adjust Comparable Downward

Comparable Recently Sold For \$230,000

Comparable Has a Pool

Subject Does Not Have a Pool

Market Indicates Pools are Worth \$30,000

Comparable Adjusted Price to Subject Property \$200,000

Subject Property

Comparable Inferior to Subject Property

Adjust Comparable Upward

Comparable Recently Sold For \$185,000

Comparable Has No Car Storage

Subject Has 2 Car Attached Garage

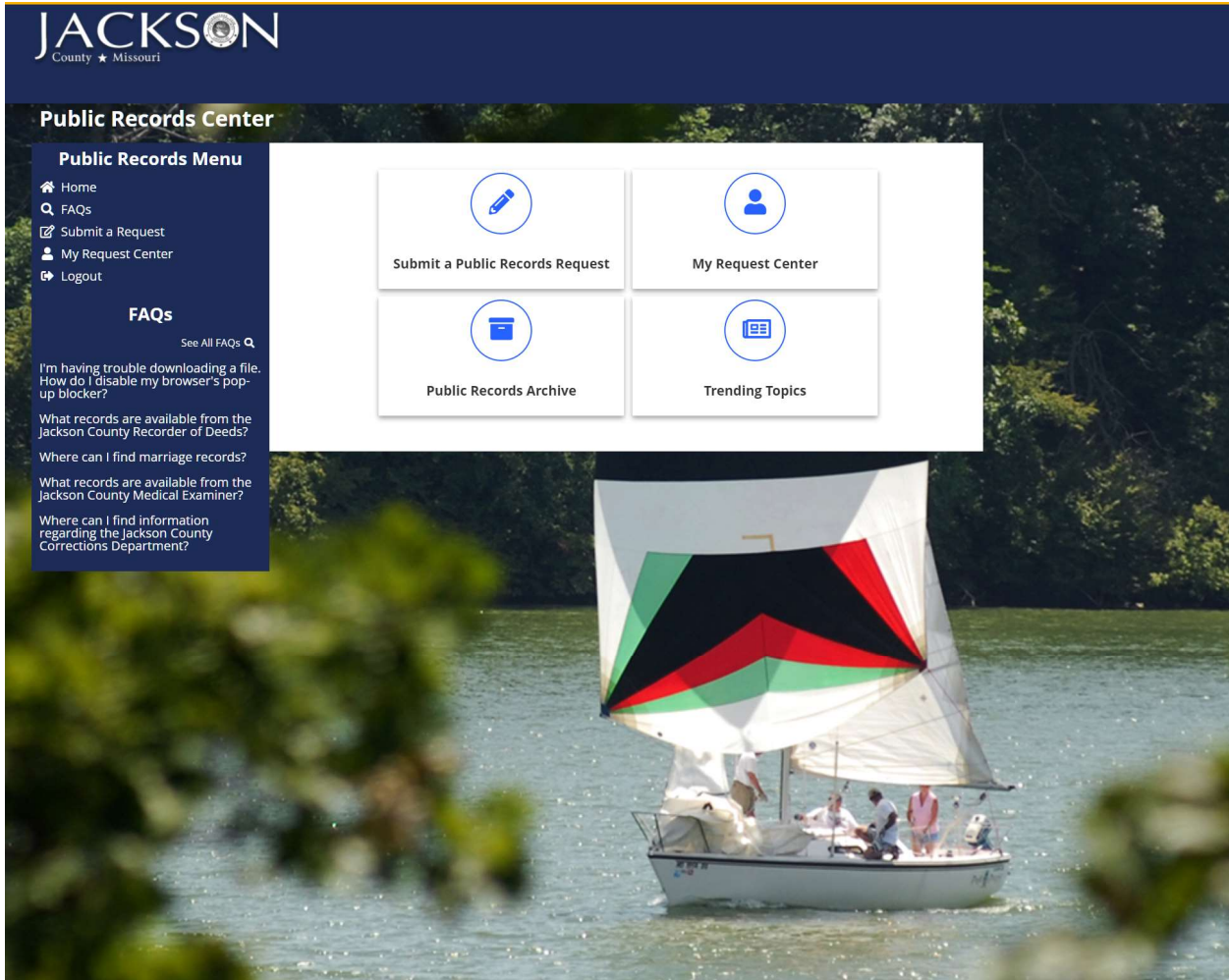
Market Indicates 2 Car Attached Garages are Worth \$20,000

Comparable Adjusted Price to Subject Property \$205,000

Sales of Similar Subject Properties



| Adjustments | Subject Property | Sale 1 | Sale 2 | Sale 3 | Sale 4 |
|---------------------------------|------------------|--------------------------------------|----------------------|---------------------------------|----------------------|
| Sale Price | ? | \$185,000 | \$203,500 | 180,000 | \$165,000 |
| Sale Date | Feb-21 | Feb-21 | Nov-20 | Nov-20 | Mar-18 |
| Date Adjustment | - | 0 | 0 | 0 | +\$8,000 |
| Above Ground SF | 1,800 | 1,800 | 1,900 | 1,800 | 1,800 |
| SF Adjustment | - | 0 | -\$3,500 | 0 | 0 |
| Car Storage | 2CGA | 2CGA | 2CGA | 2CGA | None |
| Car Storage Adjustment | - | 0 | 0 | 0 | +\$15,000 |
| Pool | No | No | Yes | No | No |
| Pool Adjustment | - | 0 | -\$20,000 | 0 | 0 |
| Total Adjustment | - | 0 | -\$23,500 | 0 | +\$23,000 |
| Comps Adjusted Values | - | \$185,000 | \$180,000 | \$180,000 | \$188,000 |
| Reconciliation | | Very Similar to Subject / Same Month | Required Adjustments | Similar to Subject / Older Sale | Required Adjustments |
| | | | | | |
| Subject Property Value Estimate | | | | \$185,000 | |



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

doing business with the Assessment Department in person, the public is encouraged to visit the Downtown Kansas City Courthouse for shorter wait times.

The image shows the header and footer of the Jackson County Missouri website. The header features a dark blue background with the Jackson County logo (a star and the word 'JACKSON' above 'County Missouri') on the left. To the right of the logo are navigation links: SERVICES, GOVERNMENT, RESIDENTS, BUSINESS, and OUR COUNTY. Further right is a language selector 'English (United States)' with a dropdown arrow. Below the navigation links is a search bar with the placeholder text 'How may we help you?' and a blue 'SEARCH' button. The main body of the header is a large photograph of three sailboats on a lake, with a dense forest in the background. The footer is a dark blue horizontal bar divided into three sections. The first section is 'PROPERTY VALUATION REVIEW' with a link 'Appeal And/Or Request Interior Inspection'. The second section is 'RESEARCH A TAX ACCOUNT' with a link 'Search property information online'. The third section is 'JACKSON COUNTY JOBS' with a link 'Explore opportunities to work at Jackson County, MO.'. Below the footer bar is a thin line of social media icons and links.

<https://www.jacksongov.org/Home>

FEATURED CONTENT




**PAY PROPERTY
TAXES**



**AGENDAS &
MINUTES**



**BOARD OF
EQUALIZATION
APPEALS**



**JACKSON
COUNTY
DETENTION
CENTER PLAN**







TAX RECEIPTS



**OPEN RECORDS
REQUEST**

Public Records Center

Public Records Menu

-  Home
-  FAQs
-  Submit a Request
-  My Request Center
-  Login

FAQs

See All FAQs 

I'm having trouble downloading a file.
How do I disable my browser's pop-up blocker?

What records are available from the
Jackson County Recorder of Deeds?

Where can I find marriage records?

What records are available from the
Jackson County Medical Examiner?

Where can I find information
regarding the Jackson County
Corrections Department?



Submit a Public Records Request



My Request Center



Public Records Archive



Trending Topics

Public Records Center

Public Records Menu

- Home
- FAQs
- Submit a Request
- My Request Center
- Login

FAQs

See All FAQs

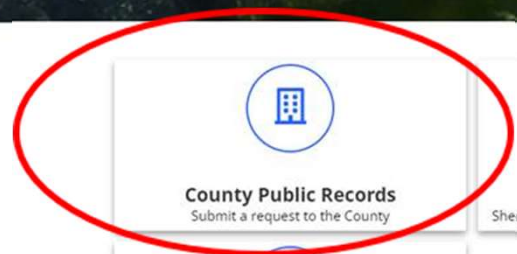
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regarding the Jackson County
Corrections Department?






County Public Records
Submit a request to the County



Sheriff Public Records
Sheriff and Corrections Department Public Records



Prosecutor Public Records
Prosecutor and COMBAT Public Records

Public Records Center

Public Records Menu

- Home
- FAQs
- Submit a Request
- My Request Center
- Logout

FAQs

See All FAQs

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Where can I find marriage records?

What records are available from the Jackson County Medical Examiner?

Where can I find information regarding the Jackson County Corrections Department?

Public Record Request Form

Request Description:
County Public Records Request

Contact E-Mail:
pysmith@sbcbglobal.net

Public records are documents or pieces of information that are ~~not~~ considered confidential and generally pertain to the conduct of government.

Department requesting records from:*

Assessment

Describe the Record(s) Requested:*

Please be specific with your request to narrow our search and respond to you quickly and efficiently.

From Date:

MM/DD/YYYY format or select date with drop-down arrow.

To Date:

MM/DD/YYYY format or select date with drop-down arrow.

Requester Type:*

-- Please Choose --

Please let me know in advance of any search or copying if the fees will exceed a specified amount.:

☐

I understand as allowed by law a deposit may be requested.:

☐

Preferred Method to Receive Records:*

Electronic via Records Center

Please note not all public documents are available in electronic format. If the document(s) requested are not available electronically, we will make them available for inspection or by paper copy in accordance with the Public Records Law.

If you have any documents that may assist in responding to your request, please attach here:

No Files Selected

Do not send a Sunshine Request to the Board of Equalization. They will tell you they have NO records whatsoever. They don't.

AND Send the Sunshine Request directly to

Mr. Jeph Burrough-Scanlon,
Deputy Director
Assessment Department Records Custodian

- **Assessment Department**
- **Jackson County Courthouse**
- **415 East 12th Street, 1st Floor Mezzanine (1M)**
- **Kansas City, Missouri 64106**

EMAIL: jbs@jacksongov.org

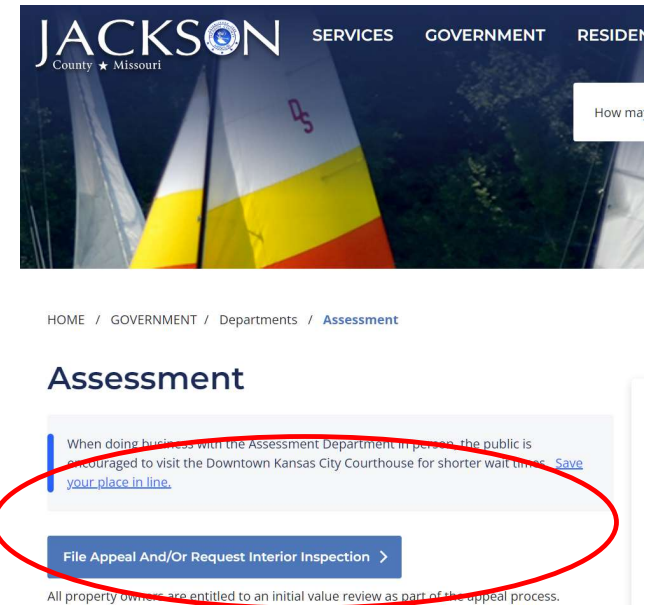
The County is apparently pretending that all the Assessment Department Sunshine Requests are being sent to the Board of Equalization, and telling people no records exist. Don't let them try to trick you.

What to do if you didn't sign up for Informed Delivery

Sign an affidavit that the date after June 15 was the actual date that you received the notice.

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. (Would you want a video of inside your house to be a public record, that someone could request under a Sunshine Act?)**



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.

So here are the steps you can do to fight this assessment

STEP 7

Additional Evidence

I will send you the 5/31/23 spreadsheet on the “high-value increase” parcels. This will give you proof of what the County’s initial valuation of your parcel would be if it is on this list.

Then you can see how this changed on the notice you received or in the parcel viewer.

This is proof they don’t know what they are doing.

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.

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)

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 | Percentage of Parcels High Increase within the City Group | 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% |
| Grand Total | 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.

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.

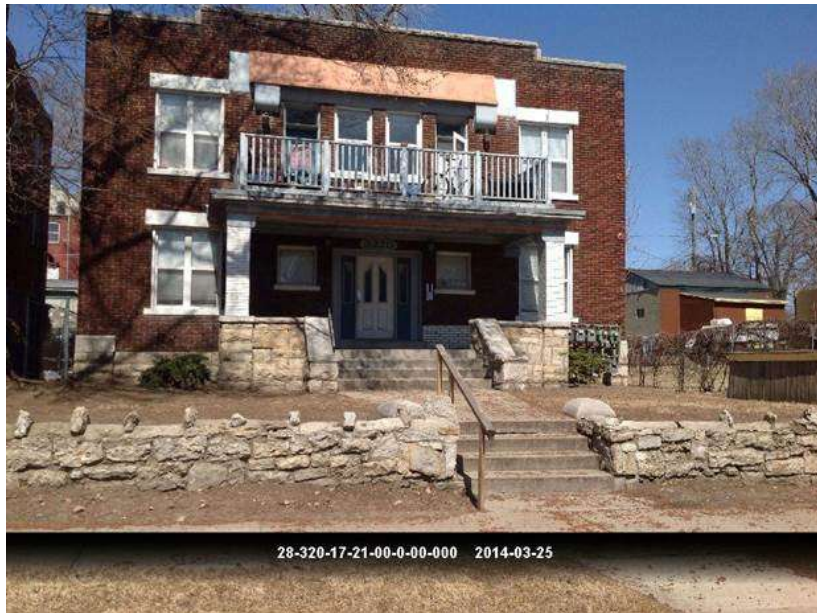
When do you think the County will get a notice to the taxpayer about this property with the new value?

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

| PARID | | CLASS | TVR33 | TVR23 | % Difference | \$ Change |
|-------------------|--------------------------|-------|-----------|--------------|--------------|--------------|
| 39210140600000000 | 39-210-14-06-00-0-00-000 | R | \$ 772 | \$ 32,334 | 4088.34% | \$ 31,562 |
| 28320172100000000 | 28-320-17-21-00-0-00-000 | 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 10th 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. Now the parcel viewer shows \$193,000, 34% increase.



Monday, June 5, 2023



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 [Public Records Center](#)





BASIC & VALUE INFORMATION OWNERSHIP ECONOMIC DEVELOPMENT PHOTOS PROPERTY TOOLS ELECTED OFFICIALS

Basic Information

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

Address:
3220 E 10TH ST
KANSAS CITY, MO 64127

Lot Size: 6,941 Sq. Ft.
Bldg Area: 0 Sq. Ft.

#Beds: 0 **#Baths:** 0

Year Built: N/A

Tax Code Area: 1

Land Use Code:
APARTMENT 8 UT

Exemption: None

Legal Description:
RNG-33 TWP-49 SEC-03; PT OF SE 1/4 OF NW 1/4 DAF: BEG AT PT ON N LI OF 10TH ST; 281' W OF E LI OF SD 1/4 1/4 TH W 50' TO A PT 261.15' E OF; NE COR OF 10TH ST AND BENTON BLV TH N 141' TH E 50' TH S TO; POB

Property Values

| 2023 | 2022 | 2021 | 2020 |
|-----------------------|-----------------------|-----------------------|-----------------------|
| Total Market Value: | Total Market Value: | Total Market Value: | Total Market Value: |
| \$0 | \$143,000 | \$143,000 | \$125,903 |
| Total Assessed Value: | Total Assessed Value: | Total Assessed Value: | Total Assessed Value: |
| \$0 | \$27,171 | \$27,171 | \$23,922 |
| Total Taxable Value: | Total Taxable Value: | Total Taxable Value: | Total Taxable Value: |
| \$0 | \$27,170 | \$27,170 | \$23,922 |

| 2023 | 2022 | 2021 | 2020 |
|-----------------------|-----------------------|-----------------------|-----------------------|
| Total Market Value: | Total Market Value: | Total Market Value: | Total Market Value: |
| \$193,000 | \$143,000 | \$143,000 | \$125,903 |
| Total Assessed Value: | Total Assessed Value: | Total Assessed Value: | Total Assessed Value: |
| \$36,670 | \$27,171 | \$27,171 | \$23,922 |
| Total Taxable Value: | Total Taxable Value: | Total Taxable Value: | Total Taxable Value: |
| \$36,670 | \$27,170 | \$27,170 | \$23,922 |

The County Zeroed out the values last week. Do they really know what the value is?



BASIC & VALUE INFORMATION

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Basic Information

Parcel # 29-620-15-11-00-0-00-000
Address: 1912 WOODLAND AVE
 KANSAS CITY, MO 64108
Lot Size: 3,125 Sq. Ft.
Bldg Area: 0 Sq. Ft.
#Beds: 0 **#Baths:** 0
Year Built: N/A
Tax Code Area: 1
Land Use Code: COMM MULTI-FAM @19%
Exemption: None
Legal Description: BASIE COURT ADDITION PT OF LOT 1 DAF; BEG 145' S OF NE COR SD LOT TH S 25' THW 125' TH N 25' TH E 125' TO POB

Property Values

| 2023 | 2022 | 2021 | 2020 |
|-----------------------|-----------------------|-----------------------|-----------------------|
| Total Market Value: | Total Market Value: | Total Market Value: | Total Market Value: |
| \$0 | \$1,000 | \$1,000 | \$900 |
| Total Assessed Value: | Total Assessed Value: | Total Assessed Value: | Total Assessed Value: |
| \$0 | \$190 | \$190 | \$171 |
| Total Taxable Value: | Total Taxable Value: | Total Taxable Value: | Total Taxable Value: |
| \$0 | \$190 | \$190 | \$171 |

Property Values

| 2023 | 2022 | 2021 | 2020 |
|-----------------------|-----------------------|-----------------------|-----------------------|
| Total Market Value: | Total Market Value: | Total Market Value: | Total Market Value: |
| \$1,400 | \$1,000 | \$1,000 | \$900 |
| Total Assessed Value: | Total Assessed Value: | Total Assessed Value: | Total Assessed Value: |
| \$266 | \$190 | \$190 | \$171 |
| Total Taxable Value: | Total Taxable Value: | Total Taxable Value: | Total Taxable Value: |
| \$266 | \$190 | \$190 | \$171 |

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.



BASIC & VALUE INFORMATION

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ELECTED OFFICIALS

Basic Information
Parcel #
12-830-06-01-00-0-00-000
Address:
114 DELAWARE ST
KANSAS CITY, MO 64106
Lot Size:
19,855 Sq. Ft.
Bldg Area:
0 Sq. Ft.
#Beds:
0
#Baths:
0
Year Built:
N/A
Tax Code Area:
1
Land Use Code:
PARKING LOT
Exemption:
None
Legal Description:
OLD TOWN; PT OF LOTS 140 AND 319 LY S OF RR ROW AND ALL OF LOT 320 BLK 13;
AND NE 1/2 VAC ELM ST LY SWLY AND ADJ SD LOTS

Property Values

| 2023 | 2022 | 2021 | 2020 |
|-----------------------|------|----------|----------|
| Total Market Value: | \$0 | \$45,000 | \$45,000 |
| Total Assessed Value: | \$0 | \$8,550 | \$8,550 |
| Total Taxable Value: | \$0 | \$8,550 | \$0 |

| 2023 | 2022 | 2021 | 2020 |
|-----------------------|----------|----------|----------|
| Total Market Value: | \$60,800 | \$45,000 | \$45,000 |
| Total Assessed Value: | \$11,552 | \$8,550 | \$8,550 |
| Total Taxable Value: | \$11,552 | \$8,550 | \$0 |

Here is a parking lot that went from a market value of \$45,000 to on the County's spreadsheet for \$70,299,047. Now it has a value of \$60,800. A 35% increase.



BASIC & VALUE INFORMATION

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ELECTED OFFICIALS

Basic Information

Parcel #
46-920-08-26-00-0-00-000

Address:
2819 E 78TH ST LOT 3
KANSAS CITY, MO 64132

Lot Size: 49,733 Sq. Ft.
Bldg Area: 0 Sq. Ft.
#Beds: 0
#Baths: 0
Year Built: N/A
Tax Code Area: 0
Land Use Code: VACANT AG LAND
Exemption: None
Legal Description: MARLBORO WOODS W 160' OF LOT 96 AND ALL OF LOT 97 AND W 185.08' OF LOT 98

Property Values

| 2023 | 2022 | 2021 | 2020 |
|---------------------------|-----------------------------|-----------------------------|-----------------------------|
| Total Market Value: \$0 | Total Market Value: \$800 | Total Market Value: \$800 | Total Market Value: \$735 |
| Total Assessed Value: \$0 | Total Assessed Value: \$152 | Total Assessed Value: \$152 | Total Assessed Value: \$140 |
| Total Taxable Value: \$0 | Total Taxable Value: \$152 | Total Taxable Value: \$152 | Total Taxable Value: \$140 |

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

**BASIC & VALUE INFORMATION****OWNERSHIP****ECONOMIC DEVELOPMENT****PHOTOS****PROPERTY TOOLS****ELECTED OFFICIALS****Basic Information**

Parcel # 08-410-03-18-00-0-00-000
Address: 27407 E BLUE MILLS RD
UNINCORPORATED, MO 64016
Lot Size: 0 Sq. Ft.
Bldg Area: 0 Sq. Ft.
#Beds: 0 #Baths: 0
Year Built: N/A
Tax Code Area: 111
Land Use Code:
Exemption: None
Legal Description:
SEC-7 TWP-50 RNG-30--- PT OF NE 1/4 OF SEC 7 AND PT OF NW 1/4 OF SEC 8 DAF:
BEG NE COR OF SEC 7 TH S 04 DEG 30 MIN 54 SEC W 716.97' TH S 85 DEG 17 MIN 31
SEC E 247.93' TH S 28 DEG 52 MIN 08 SEC E; 620.21' TO POB TH S 28 DEG 52 MIN 08
SEC E 255.54' TH S 88 DEG 34 MIN 13 SEC E 193.74' TH S 04 DEG 30 MIN 51 SEC W
544.50' TH N 89 DEG 10 MIN 04 SEC W 537.31' TH N 04 DEG 30 MIN 54 SEC E 189.06'
TH N; 53 DEG 14 MIN 21 SEC W 604.61' TH N 44 DEG 15 MIN 10 SEC W 865.12' TH N
45 DEG 44 MIN 50 SEC E 15.00' TH S 44 DEG 15 MIN 10 SEC E 864.24' TO POB
(KNOWN AS TRACT B FROM CERT OF SUR 2022E0068660 B-54 P-; 62)

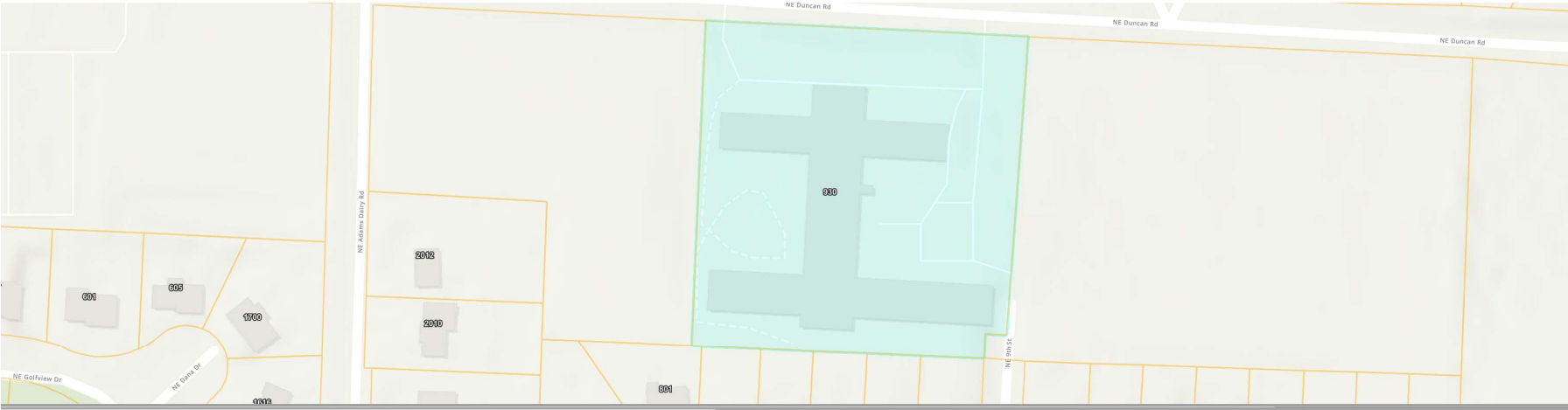
Property Values

| 2023 | 2022 | 2021 | 2020 |
|-----------------------|-----------------------|-----------------------|-----------------------|
| Total Market Value: | Total Market Value: | Total Market Value: | Total Market Value: |
| \$727,930 | \$4,053 | \$0 | \$0 |
| Total Assessed Value: | Total Assessed Value: | Total Assessed Value: | Total Assessed Value: |
| \$87,352 | \$486 | \$0 | \$0 |
| Total Taxable Value: | Total Taxable Value: | Total Taxable Value: | Total Taxable Value: |
| \$87,352 | \$486 | \$0 | \$0 |

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 & VALUE INFORMATION

OWNERSHIP

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ELECTED OFFICIALS

Basic Information

Parcel #
36-520-26-01-02-0-00-000

Address:
930 NE DUNCAN RD
BLUE SPRINGS, MO 64014

Lot Size: 145,292 Sq. Ft.
Bldg Area: 0 Sq. Ft.

#Beds: 0
#Baths: 0

Year Built: N/A

Tax Code Area: 42

Land Use Code:

Exemption: HEALTH CARE @ 19%
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 S 376.7' TH S 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 | Land | 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 |
| Improvements | Improvements | Improvements | Improvements |
| 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 | 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 Value: \$2,730,000 | Total Market Value: \$2,730,000 | Total Market Value: \$2,600,000 | Total Market Value: \$2,600,000 |
| Total Assessed Value: \$518,701 | Total Assessed Value: \$518,701 | Total Assessed Value: \$494,001 | Total Assessed Value: \$494,001 |
| Total Taxable Value: \$518,700 | Total Taxable Value: \$518,700 | Total Taxable Value: \$494,000 | Total Taxable Value: \$494,000 |

Now the value is \$3,412,500. 25% increase

| 2023 | 2022 | 2021 | 2020 |
|--|--|--|--|
| Total Market Value: \$3,412,500 | Total Market Value: \$2,730,000 | Total Market Value: \$2,730,000 | Total Market Value: \$2,600,000 |
| Total Assessed Value: \$648,375 | Total Assessed Value: \$518,701 | Total Assessed Value: \$518,701 | Total Assessed Value: \$494,001 |
| Total Taxable Value: \$648,375 | Total Taxable Value: \$518,700 | Total Taxable Value: \$518,700 | Total Taxable Value: \$494,000 |



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? Is it a \$3.4M building?

So here are the steps you can do to fight this assessment

STEP 8

Additional Items on the Horizon

Appealing to the State Tax Commission.

If you received your tax assessment notice

AFTER June 10, then you have the option of appealing to the State Tax Commission.

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

<https://www.sos.mo.gov/cmsimages/adrules/csr/current/12csr/12c30-3.pdf>

Here's what the State Tax Commission says today...

6/20/23

"Since you did receive the impact notice from the county in a timely fashion, you will need to file an appeal with the BOE. If you are not satisfied with the BOE decision, you may then appeal to the STC.

"Typically, the first step is to discuss your assessment informally with the Assessor/assessor's office. If you are not satisfied with that outcome, you can appeal to the local BOE. If you are not satisfied with that outcome, you can then appeal to the STC.

"Please let me know if you have any additional questions."

Then they followed up with this statement:.

"Please note: the date the **assessor sends** the notice of assessment, not the date the notice of assessment is **received**, is the date the STC reviews to determine whether the notice was prior to 30 days before the deadline for filing with the BOE. The deadline for filing an appeal with the BOE is "before the second Monday in July," which this year is July 10, 2023. To determine the date the assessor sent the notice of assessment in this situation, one would need to review the assessment notice, which typically has the date sent printed on the notice. If that date is not on the notice, the assessors' offices keep mailing logs that show when notices were sent."

So here are the steps you can do to fight this assessment

STEP 9

Additional Items on the Horizon

For anybody receiving a notice after June 15 and can prove it.

An attorney to file in court to get the increases nullified.

You would still have to pay taxes, but likely roll back to 2021 assessment.

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

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

So here are the steps you can do to fight this assessment

STEP 10

Additional Items on the Horizon

For anybody whose assessment went up more than 15% from 2021.

If the County does not have the documentation to PROVE they conducted the physical inspection, the increase is null and void.

You would still have to pay taxes, but likely roll back to 2021 assessment.

And this is pure genius—discovered by Floyd Finch.

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

So here are the steps you can do to fight this assessment

STEP 11

Additional Items on the Horizon

For anybody receiving a notice at all

An attorney to file in court to get all the notices nullified.

You would still have to pay taxes, but likely roll back to 2021 assessment.

And this is pure genius—discovered by Stacy Lake.

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

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

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

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

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

So here are the steps you can do to fight this assessment

STEP 12

Additional Items on the Horizon

Unequal Assessment of Properties

An attorney to file in court to get all the notices nullified.

You would still have to pay taxes, but likely roll back to 2021 assessment.

Here's a Preliminary Finding

- What if the County ran out of time this assessment and they decided to put a 25% increase on the commercial parcels?
- Out of 11,000 commercial parcels, 605 checked by hand, 2 out of 3 of the increases were for 25%.

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).**

So here are the steps you can do to fight this assessment

STEP 13

Additional Items on the Horizon

Freezing Senior Citizen Assessments

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;

(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.

I have been told this will take effect in August 2023. But I do not see how it can take effect right in the middle of an assessment.

21 in such county in an amount equal to the taxpayer's eligible
22 credit amount, provided that:

23 (1) Such county adopts an ordinance authorizing such
24 credit; or

25 (2) (a) A petition in support of a referendum on such
26 a credit is signed by at least five percent of the
27 registered voters of such county voting in the last
28 gubernatorial election and the petition is delivered to the
29 governing body of the county, which shall subsequently hold
30 a referendum on such credit.

31 (b) The ballot of submission for the question
32 submitted to the voters pursuant to paragraph (a) of this
33 subdivision shall be in substantially the following form:

34 Shall the County of _____ exempt senior citizens
35 from increases in the property tax liability due
36 on such seniors citizens' primary residence?

37 ☐ YES ☐ NO

38 If a majority of the votes cast on the proposal by the
39 qualified voters voting thereon are in favor of the
40 proposal, then the credit shall be in effect.

41 3. A county granting an exemption pursuant to this
42 section shall apply such exemption when calculating the
43 eligible taxpayer's property tax liability for the tax
44 year. The amount of the credit shall be noted on the
45 statement of tax due sent to the eligible taxpayer by the
46 county collector.

47 4. For the purposes of calculating property tax levies
48 pursuant to section 137.073, the total amount of credits

Floyd Finch pointed out that if you had two homeowners with the identical house, say valued at \$300,000. One is 30 years old and the other is 62 years old. In 10 years, the 40-year-old would be paying taxes on a house valued at \$439,000 but the 72-year old would still have a house valued at \$300,000. What is fair about that?

Do you have to have all your data in-hand before you appeal?

No. You have within 3 days of your hearing. It could take 2 YEARS to complete the hearings.

5. Documentation supporting the opinion of value should be submitted to the office of the Board of Equalization at the time of filing of the application form for filing an appeal. Such supporting documentation is to be uploaded with the application at the time of filing the application, if at all possible. Additional information about what type of supporting documentation and what electronic formats can be submitted can be found on the board website. The board shall not consider assessed valuation of other property. Supporting documentation that is not filed electronically at least three days prior to the first scheduled hearing date will not be considered by the board absent extraordinary circumstances and for good cause shown.

This is from the Jackson County BOE Policies and Procedures, 2022

So here are the steps you can do to fight this assessment

Your Board of Equalization Hearing

STEP 14

What to Expect

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

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.

Who is on the Board of Equalization?

- 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.

Who is on the Board of Equalization?

- Forestine Beasley, Vice Chair
- She is a commercial real estate broker at Greg Patterson & Assoc
- She is also best friends with County Assessor Gail McCain Beatty.
- She votes with the County about 95% of the time



Who is on the Board of Equalization?

- 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.



Who is on the Board of Equalization?

- 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.
- Contact the city/school district for emails/phones for whom represents them on the BOE.
- The most number of people to hear your appeal would be 5.
- The fewest number to hear your appeal would be 3.

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.”



This is only one neighborhood in Independence. This shows the changes in market value showing in the County's data. Absolutely no consistency or fairness. Nothing equitable about this at all.

BUT you cannot call attention to this in your BOE appeal. It is against the state law.

DO NOT USE THIS DATA IN YOUR APPEAL

Here are the market values assigned by the Assessor in Frank White's neighborhood. As you can see, the range is huge.

DO NOT USE THIS DATA IN YOUR APPEAL



DO NOT USE THIS DATA IN YOUR APPEAL

- NEVER USE THE COUNTY'S **MARKET VALUES** OR **ASSESSED VALUES** IN YOUR APPEAL.
- NEVER
- NEVER
- NEVER
- NEVER
- NEVER

State Law to Requires Sales Comps

138.050. Rules to be observed.

138.100. Rules — hearings (first classification counties). — 1. The following rules shall be observed by such county boards of equalization:

- (1) They shall raise the valuation of all tracts or parcels of land and all tangible personal property as in their opinion have been returned below **their real value**; but, after the board has raised the valuation of such property, notice shall be given that said valuation of such property has been increased and a hearing shall be granted; such notice shall be in writing and shall be directed to the owner of the property or the person controlling the same, at his last address as shown by the records in the assessor's office, and shall describe the property **and the value** thereof as increased; such notice may be by personal service or by mail and if the address of such person or persons is unknown, notice may be given by publication in two newspapers published within the county; such notice shall be served, mailed or published at least five days prior to the date on which said hearing shall be held at which objections, if any, may be made against said increased assessment;

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....”

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

Hearing Date: 9/30/2021

Hearing Time: 9:00 AM

| <u>Appeal No.</u> | <u>Parcel No.</u> | TCA | Begin Mrkt | Owner or Agent Value | Board Final | | |
|---|--------------------------|--|--------------|--------------------------|---------------------|------------------|--------------------|
| | | | <u>Value</u> | <u>at time of filing</u> | <u>Market Value</u> | <u>Result(s)</u> | <u>Board Vote</u> |
| BOE2021-05884 | 38-720-05-04-00-0-00-000 | 66 | 2760000 | 2300000 | | __ Decision | J. B. Boyd __ |
| Basis of Appeal: Valuation, Discrimination, Other | | CTOG, SDOG | | | | __ No Show | F. Beasley __ |
| Attendance: yes | | | | | | __ Reschedule | V. E. Stoll __ |
| LND: 2257 - CONVENIENCE STORE | | Exempt: None | | | | __ Stipulation | School __ |
| <u>Situs Address</u> | | <u>Appellant:</u> QUIKTRIP CORPORATION | | Assessment | | __ Withdrawn | City __ |
| 309 S BROADWAY ST, OAK GROVE, MO 64075 | | <u>Representative:</u> Tax Value Specialists | | <u>Recommendation</u> | | __ MOS | 2020 Value 2400000 |

| <u>Appeal No.</u> | <u>Parcel No.</u> | TCA | Begin Mrkt | Owner or Agent Value | Board Final | | |
|--|--------------------------|-------------------------------|--------------|--------------------------|---------------------|------------------|-------------------|
| | | | <u>Value</u> | <u>at time of filing</u> | <u>Market Value</u> | <u>Result(s)</u> | <u>Board Vote</u> |
| BOE2021-06447 | 38-900-46-12-00-0-00-000 | 123 | 188000 | 125000 | | __ Decision | J. B. Boyd __ |
| Basis of Appeal: Valuation | | CTOG, SDGV | | | | __ No Show | F. Beasley __ |
| Attendance: yes | | | | | | __ Reschedule | V. E. Stoll __ |
| LND: | | Exempt: | | | | __ Stipulation | School __ |
| <u>Situs Address</u> | | <u>Appellant:</u> JASON MOORE | | Assessment | | __ Withdrawn | City __ |
| 1204 SW 9TH STREET OAK GROVE, MO 64075 | | <u>Representative:</u> | | <u>Recommendation</u> | | __ MOS | 2020 Value 179444 |

| <u>Appeal No.</u> | <u>Parcel No.</u> | TCA | Begin Mrkt | Owner or Agent Value | Board Final | | |
|--|--------------------------|----------------------------------|--------------|--------------------------|---------------------|------------------|-------------------|
| | | | <u>Value</u> | <u>at time of filing</u> | <u>Market Value</u> | <u>Result(s)</u> | <u>Board Vote</u> |
| BOE2021-04605 | 41-700-01-02-00-0-00-000 | 71 | 15684 | 15684 | | __ Decision | J. B. Boyd __ |
| Basis of Appeal: Valuation | | CTUN, SDGV | | | | __ No Show | F. Beasley __ |
| Attendance: yes | | | | | | __ Reschedule | V. E. Stoll __ |
| LND: 4120 - AG HOMESITE | | Exempt: None | | | | __ Stipulation | School __ |
| <u>Situs Address</u> | | <u>Appellant:</u> MYERS VIRGIL D | | Assessment | | __ Withdrawn | City __ |
| 7502 S ARNETT RD, UNINCORPORATED, MO 64029 | | <u>Representative:</u> | | <u>Recommendation</u> | | __ MOS | 2020 Value 15684 |

| <u>Appeal No.</u> | <u>Parcel No.</u> | TCA | Begin Mrkt | Owner or Agent Value | Board Final | | |
|--|--------------------------|---------------------------------------|--------------|--------------------------|---------------------|------------------|-------------------|
| | | | <u>Value</u> | <u>at time of filing</u> | <u>Market Value</u> | <u>Result(s)</u> | <u>Board Vote</u> |
| BOE2021-03615 | 62-640-07-13-00-0-00-000 | 49 | 168000 | 77590 | | __ Decision | J. B. Boyd __ |
| Basis of Appeal: Valuation | | CTLS, SDLS | | | | __ No Show | F. Beasley __ |
| Attendance: yes | | | | | | __ Reschedule | V. E. Stoll __ |
| LND: 1110 - SF RESIDENCE | | Exempt: None | | | | __ Stipulation | School __ |
| <u>Situs Address</u> | | <u>Appellant:</u> NICHOLS ELIZABETH L | | Assessment | | __ Withdrawn | City __ |
| 1041 SW TWIN CREEK DR, LEES SUMMIT, MO 64081 | | <u>Representative:</u> | | <u>Recommendation</u> | | __ MOS | 2020 Value 160277 |

Example of the BOE docket. Be sure to request this when your case is scheduled so you can see where you are scheduled in the list.

Has Docs:



Stip Status:

APPROVED

VKK
4/3/20

BOE2019-11282 2018mv-

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

Region: NWBS NBHD: 7021 Sub Division: STONE CANYON

Address: 22501 E 43RD ST CT S Tax 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

Notes:

Sold 2019

Tax Rep:

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

22501 E 43rd Street Court Blue Springs, Missouri 64015
MLS#: 2184731 Status: Sold County: Jackson L Price: \$469,900
Area: 207 - Blue Springs Buckner Oak Grove Grain Valley S Price: \$479,900



Sub: Stone Canyon - The Estates Type: Single CDOM: 14
Bed: 4 Full Bath: 4 DOM: 14
Above Grade Fin: 2417 Source: Public Record Total SF: 4174
Below Grade Fin: 1757 Source: Public Record
Lst: 13268 Yr Bt: 2015 Age: 3-5 Years
Lgl: Stone Canyon - Lot 10 Yr Bt: KWO3
FP: Y RP: N CA: Y Gar: Y Brk ID: JAMESF
Acr: Brmt: Y Agt ID:

General Information

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

Listing Office Information

Show: Call Co-op, Combo Lockbox, Occupied L Type: ER List Dt: 08/24/2019
Post: Keller Williams Northland Prts Exp Dt: 11/30/2019
LO: Jim Fussell Ofc Ph: 816-452-4200 Ofc Ext: 816-326-3600
LA: Jim Fussell Agt Ph: 816-401-3716
Agt Email: jimfussell@kw.com
LA2: Agt Ph: SAC: 0
LA Cap: Designated Agent Co-op: 913-451-7469 BAC: 2.5
Builder: Ph: TBC: 2.5
Inet: All Bonus: X: CBO: Gross Sale Price
Show Agt Info:

Remarks & Directions

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.

Dir: 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.
Add Rmk: 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

| Rm | Size | Features | Rm | Size | Features |
|-----|-------|---|-----|-------|---|
| MBR | | 1 Carpet, Cathedral/Vaulted Ceiling, Ceiling Fan, Fireplace | BR2 | 11X12 | 1 Carpet, Ceiling Fan, Shades/Blinds |
| BR3 | 11X12 | 1 Carpet, Ceiling Fan, Shades/Blinds | KIT | 15X16 | 1 Hardwood, Kitchen Island, Pantry, Solid Surface Counter |
| DIN | 11X14 | 1 Hardwood | GR1 | | 1 Ceiling Fan, Fireplace, Hardwood |
| MBT | 15X18 | 1 Ceramic Tiles, Double Vanity, Fireplace, Marble | MBT | 12X9 | 1 Ceramic Tiles, Shower Over Tub |
| BH3 | 5X5 | 1 Ceramic Tiles | FAM | 28X30 | B Carpet, Ceiling Fan, Fireplace |
| EXR | | B All Carpet | KT2 | 11X15 | B Ceramic Tiles, Granite Counter, Wet Bar |
| BR4 | | B | BR4 | 10X11 | B |
| BLV | 18X20 | 1 | BF2 | 11X11 | 1 |

Additional Information

Flood Pln: No Exclude: Walls R: Ownership: Private REO: N
Ceiling R: Other R: Phone: Streets:
Owners: Central Electric City/Public Cooling: Central Electric City/Public
Water: Warrant: Sewer:
Interior: Kitchen Island, Painted Cabinets, Pantry, Partial Carpeting, Wet Bar, Wood Floor
Exterior: Deck- Covered, Firepit, Patio- Covered
Equip: Ceiling Fan(s), Custom Cabinets
HOA Ind: Golf
Amties: Golf, Putting Green

Financial Information

Will Sell: Cash, Conventional, FHA, VA HOA: \$415/YR Deposit: Continental Title
Tax: \$7,072 Spc Tax: \$0 Tit Tax: \$7,072 Tax Com:

Status Change Information

Residential 360 Property View

21121 E 50th Terrace, Blue Springs, Missouri 64015

Listing

21121 E 50th Terrace Blue Springs, Missouri 64015
MLS#: 2104037 Status: Sold County: Jackson L Price: \$232,500
Area: 207 - Blue Springs Buckner Oak Grove Grain Valley S Price: \$235,500



Sub: Brittany Ridge Type: Single CDOM: 11
Bed: 3 Full Bath: 2 DOM: 11
Above Grade Fin: Source: Total SF:
Below Grade Fin: Source: Age: 11-15 Years
Lst: BRITTANY RIDGE 3RD PLAT LOT 119 Yr Bt:
Lgl: Y RP: N CA: Y Gar: Y Brk ID: PRKC
FP: Y Brmt: Y Agt ID: BRICHOUS
Acr:

General Information

Floor Plan: 2 Stories, Side/Side Split Style: Traditional
Construct: Stone Veneer, Wood Siding Roof: Composition
Garage: 2/Off Street, Front Entry Brmt: Full, Inside Entrance, Stubbed for Bath
Dining: Formal Dining Lake: Bedroom Level
Lot Desc: John Nowlin Utility: Paul Kinder
Elem: Blue Springs Middle: Blue Springs
Senior: Blue Springs District:
Fireplace: 1/Living Room
Oth Rms:

Listing Office Information

Show: Call Co-op, iBox L Type: ER List Dt: 04/30/2018
Post: Close Of Sale Exp Dt: 10/26/2018
LO: Platinum Realty LLC Ofc Ph: 888-220-0988 Ofc Ext: 888-220-0989
LA: Jason Brickhouse Agt Ph: 816-510-6444 Ofc Fax:
Agt Email: willselfast@sbcglobal.net
LA2: Agt Ph: 9134517469 SAC: 0
LA Cap: Designated Agent Co-op: BAC: 3.0
Builder: Ph: TBC: 3.0
Inet: All Bonus: X: CBO: Net Sale Price
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 ceilings, 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!
Dir: Google maps

| Rm | Size | Features | Rm | Size | Features |
|-----|------|---|-----|------|---|
| KIT | | 1 Granite Counter | LIV | | 1 All Carpet, All Window Coverings |
| LV2 | | LL All Carpet, All Window Coverings, Ceiling Fan | MBR | | 2 All Carpet, All Window Coverings, Ceiling Fan, Walk-In Closet |
| MBT | | 2 Ceiling Fan, Ceramic Tiles, Double Vanity, Walk-In Closet | BR2 | | 2 All Carpet, All Window Coverings |
| BR3 | | 2 All Carpet, All Window Coverings | BTF | 2 | |
| BTH | | LL | | | |

Additional Information

Flood Pln: No Exclude: Walls R: Ownership: Private REO: N
Ceiling R: Other R: Phone: Streets: T
Owners: Forced Air Gas City/Public Cooling: Central Electric City/Public
Water: Warrant: Sewer:
Interior: Partial Carpeting, Sump Pump, Walk-In Closet, Wood Floor
Exterior: Deck, Sprinkler-In Ground, Thermal Windows
Equip: Ceiling Fan(s), Dishwasher, Disposal, Gar Door Opener(s), Microwave, Rng/Oven- Electric, Smoke Detector

Financial Information

Will Sell: Cash, Conventional, FHA, VA HOA: \$0 Deposit: alpha title
Tax: \$2,547 Spc Tax: \$0 Tit Tax: \$2,547 Tax Com:
Prev OLP: Orig LP: \$232,500
S Brk: RE/MAX Premier Properties Mod Dt: 06/28/2018 Entry Dt: 04/30/2018
S Agent: Angie Niccum Cont Dt: 05/11/2018 Close Dt: 06/28/2018
Terms: Designated Buyer AUC: 48
Major Rep: FHA Financial Concessions: \$0.00
Concess: Incentives:
One Time Showing:

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

2/24/2020

HMLS Matrix

Residential Single Line Grid

| | MLS # | S | Address | City | Subdivision | Area | Price | Above Grnd | Bd | Bth | Plan | L. Ofc |
|---|---------|---|-----------------------|--------------|--------------|------|---------|------------|----|-----|-----------|--------|
| 1 | 2120486 | S | 5716 NE Holiday Drive | Lee's Summit | Timber Hills | 204 | 355,000 | 3174 | 4 | 3.1 | 2 Stories | KW01 |
| 2 | 2089530 | S | 1029 NE Serenity Lane | Lee's Summit | Timber Hills | 204 | 375,000 | 2746 | 4 | 4.1 | 2 Stories | CHAR |
| 3 | 2086252 | S | 5812 NE Holiday Drive | Lee's Summit | Timber Hills | 204 | 385,000 | 2685 | 4 | 4.1 | 2 Stories | PRKC |
| 4 | 2098135 | S | 5608 NE Holiday Drive | Lee's Summit | Timber Hills | 204 | 385,000 | | 4 | 3.2 | 2 Stories | PRGP |

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.

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?

Bottom line: You have follow-up again and again and again to make sure your appeal documents are with your case.

STEP 15

So here are the steps you can do to fight this assessment **Appealing to the State Tax Commission**

After your BOE hearing, you have 30 days to appeal to the State Tax Commission, or Sept 30, whichever is later.

- The STC assumes that the BOE got it right. The burden of proof will shift to you. The evidence requirements will be higher.
- You will meet with a hearing officer one-on-one that comes to Kansas City to hear cases.
- If your property is owned by a corporation, partnership, LLC, or a trust, association or estate, you **MUST** have an attorney. **NO EXCEPTIONS.**

**HOW DID WE GET
IN THIS MESS ?**



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:

- Darrell Curls, Chair
- Elbert Anderson
- Dr. Karen Curls
- Michael Hughes
- Archie Welch

NOMINATING COMMITTEES:

EDUCATION CANDIDATES AND BALLOT ISSUES:

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

COMMUNITY ENGAGEMENT:

- Keith Brown, Chair
- Bill Kimble
- Melba Curls

CITY AND COUNTY CANDIDATES AND BALLOT ISSUES:

- Rodney Bland, Chair
- 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

Posted at 11:18 AM, Jan 23, 2020 and last updated 11:18 AM, Jan 23, 2020

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.

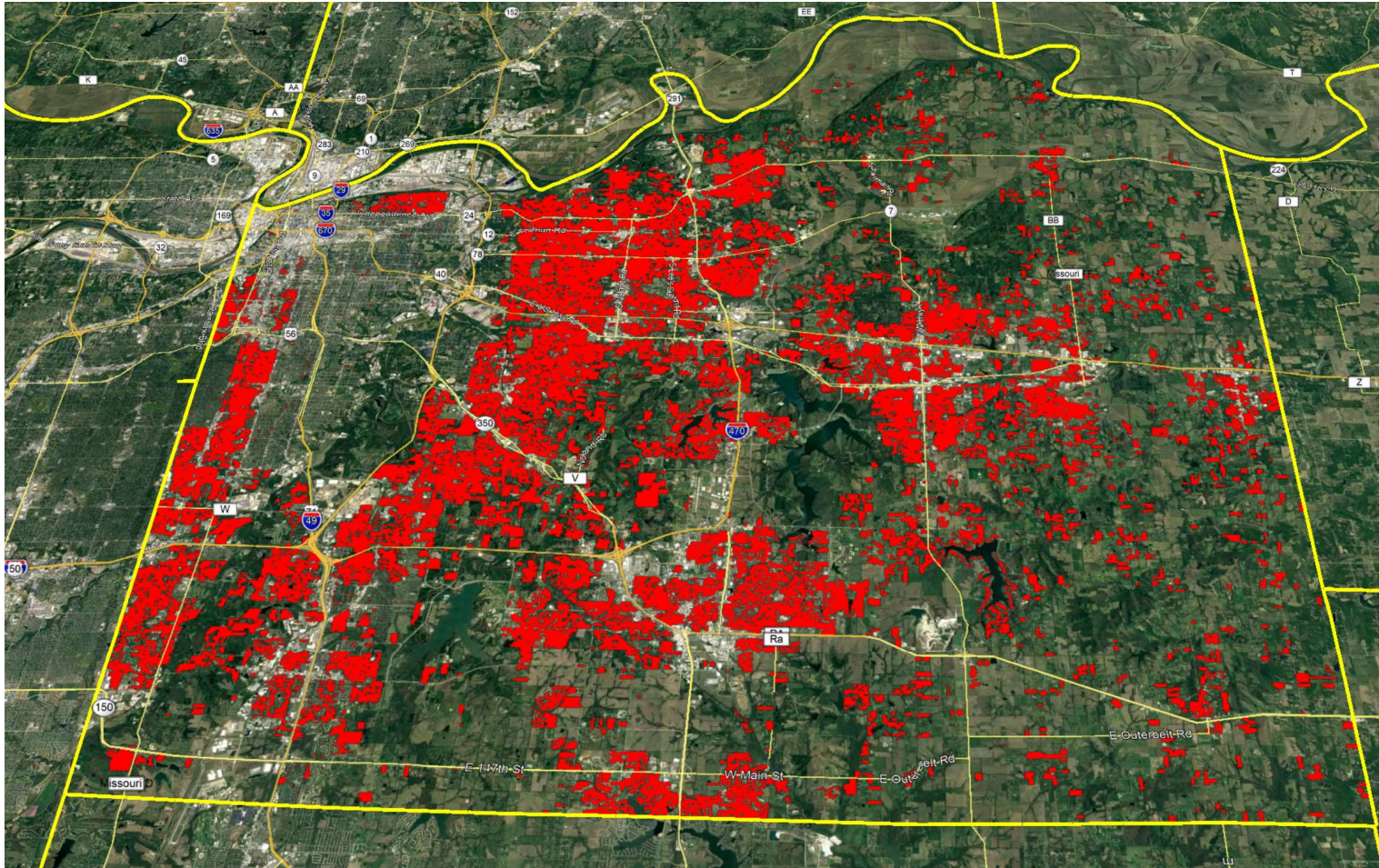
It isn't considered over the entire County's parcels—just a small dataset parcels that are hand-picked. My source for this is a former County Assessor.

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



Join Our Community
Never miss a Delaware County story!

Your Email

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

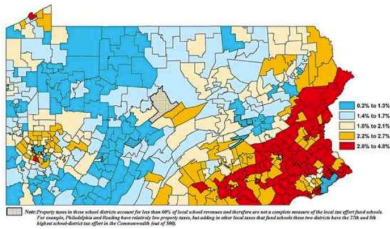


By David Bjorkgren

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



Source: 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 [Daily Times](#).

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 Assessment Office | |
|------------------------------------|---|
| City | Average Percentage 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 | <u>\$ 85,581,421</u> | <u>\$ 86,161,161</u> | <u>\$ 86,916,055</u> | <u>\$ 83,739,602</u> | <u>\$ 85,342,613</u> | <u>\$ 119,873,819</u> |

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 | RECOMMENDED 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 |
| APPROPRIATED: | | | | |
| GENERAL: | | | | |
| 001 | General | \$ 92,246,360 | \$ 95,325,707 | \$ 153,169,525 |
| SPECIAL REVENUE: | | | | |
| 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 |
| 008 | 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 | 250,753 |
| 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 | - |
| | | <u>117,981,960</u> | <u>119,144,156</u> | <u>102,452,315</u> |
| CAPITAL PROJECTS: | | | | |
| 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 |
| | | <u>29,025,369</u> | <u>26,948,488</u> | <u>64,877,479</u> |
| DEBT SERVICE: | | | | |
| 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 |
| | | <u>64,920,684</u> | <u>66,094,684</u> | <u>67,047,892</u> |
| ENTERPRISE: | | | | |
| 300 | Park Enterprise | 5,663,490 | 6,392,465 | 6,090,741 |
| Total - Appropriated Funds | | <u>309,837,863</u> | <u>313,905,499</u> | <u>393,637,752</u> |
| NON-APPROPRIATED: | | | | |
| 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 | | <u>467,067</u> | <u>469,652</u> | <u>490,057</u> |
| Total All Funds | | <u>\$ 310,304,930</u> | <u>\$ 314,375,151</u> | <u>\$ 394,127,809</u> |

| 3 Year Trend Analysis By Fund | | | | |
|----------------------------------|------------------------------------|------------------------------|------------------------------|------------------------------|
| Fund Number | Fund Title | 2021 Adopted Budget | 2022 Adopted Budget | 2023 Adopted Budget |
| GENERAL: | | | | |
| 001 | General | \$ 127,770,825 | 177,142,355 | \$ 154,143,166 |
| 013 | County Improvement | 15,500,000 | 45,700,000 | 10,396,000 |
| | | <u>143,270,825</u> | <u>222,842,355</u> | <u>164,539,166</u> |
| SPECIAL REVENUE: | | | | |
| 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 | 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 | - | 6,250 | 7,500 |
| 028 | Law Enforcement Training | 1,333 | 24,500 | 55,000 |
| 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 | 164,475 |
| 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 | 191,810 | - | - |
| | | <u>115,655,357</u> | <u>180,489,070</u> | <u>126,561,243</u> |
| CAPITAL PROJECTS: | | | | |
| 011 | Rock Island Railroad | 414,544 | 333,463 | 333,463 |
| 019 | Sports Complex Sales Tax | 19,420,116 | 32,927,146 | 31,007,138 |
| | | <u>19,834,660</u> | <u>33,260,609</u> | <u>31,340,601</u> |
| DEBT SERVICE: | | | | |
| 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 | 63,318,000 |
| 073 | Special Obligation Bond Debt Ser | 12,324,803 | 12,159,815 | 11,916,832 |
| | | <u>60,966,653</u> | <u>69,531,315</u> | <u>75,877,527</u> |
| ENTERPRISE: | | | | |
| 300 | Park Enterprise | 6,225,162 | 7,006,433 | 8,411,643 |
| | | <u>6,225,162</u> | <u>7,006,433</u> | <u>8,411,643</u> |
| INTERNAL SERVICE: | | | | |
| 060 | Self Insurance | - | 5,550,086 | 6,314,767 |
| 061 | Vehicle Lease | - | - | 1,596,000 |
| 080 | Office Services | - | - | - |
| | | <u>-</u> | <u>5,550,086</u> | <u>7,910,767</u> |
| Grand Total | | <u>\$ 345,952,657</u> | <u>\$ 518,679,868</u> | <u>\$ 414,640,947</u> |

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



JACKSON COUNTY, MISSOURI



JACKSON COUNTY, MISSOURI

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 Texas-based Tyler Technologies. Contractors started nearly two years ago inspecting nearly all 300,000 parcels in the county.

But Jackson County is no different from 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.**

<https://auditor.mo.gov/AuditReport/CitzSummary?id=869>



Nicole Galloway, CPA
Missouri State Auditor

January 2021

CITIZENS SUMMARY

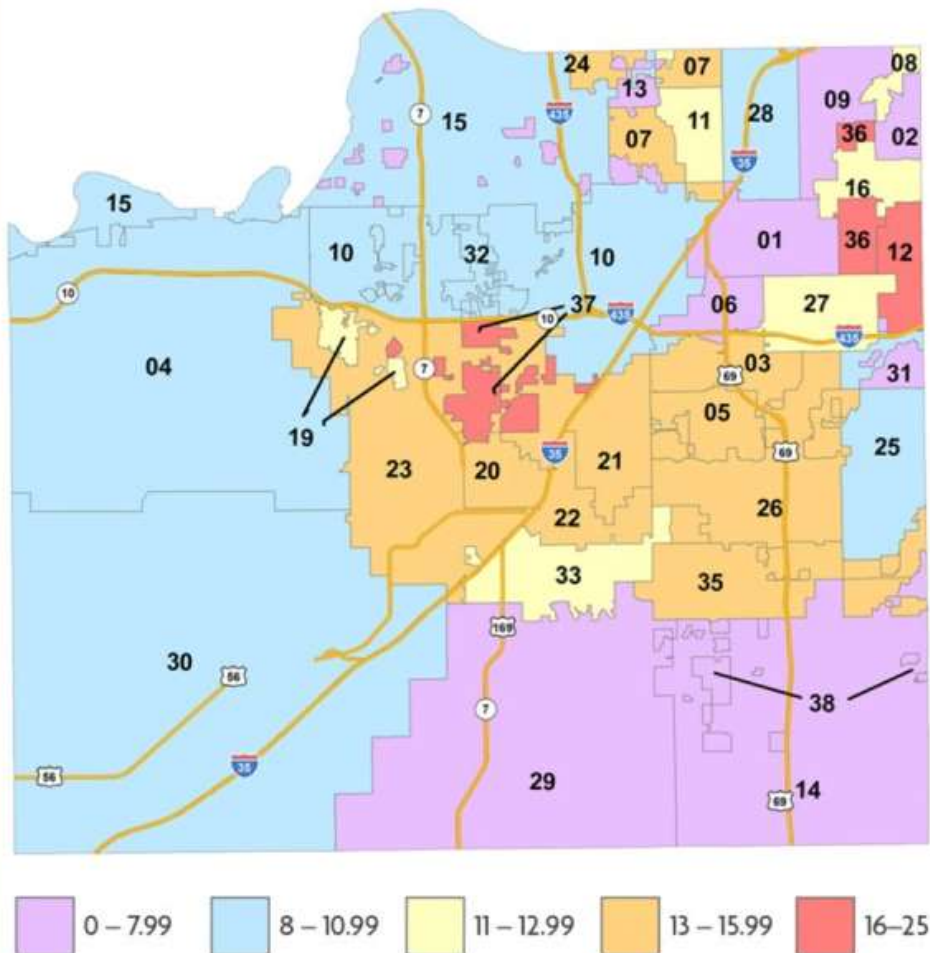
Findings in the audit of Jackson County Departmental and Other County Policies and Procedures

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.



This Fiasco Doesn't Happen in Johnson County, Kansas

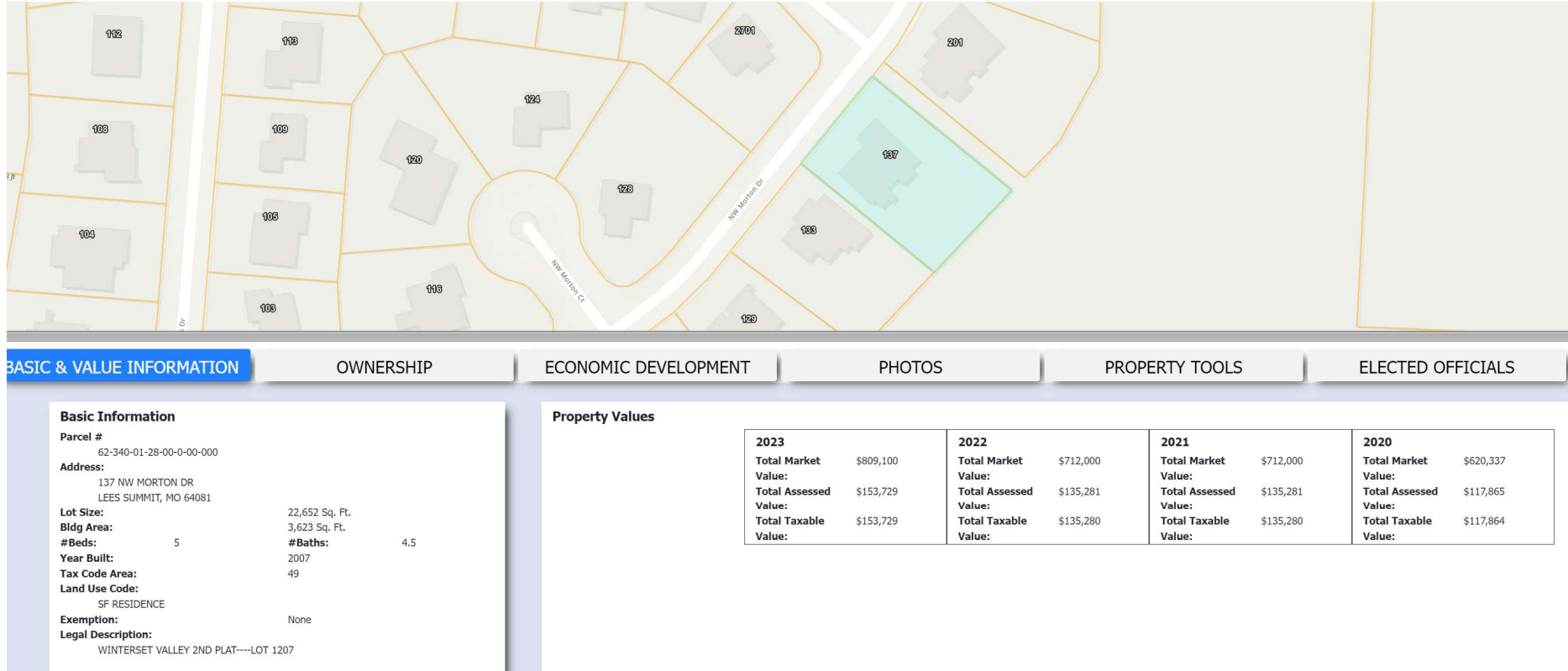
Property valuations in Johnson County, Kansas had an average value increase **of 12% from 2022 to 2023**. (They assess annually.)

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%.

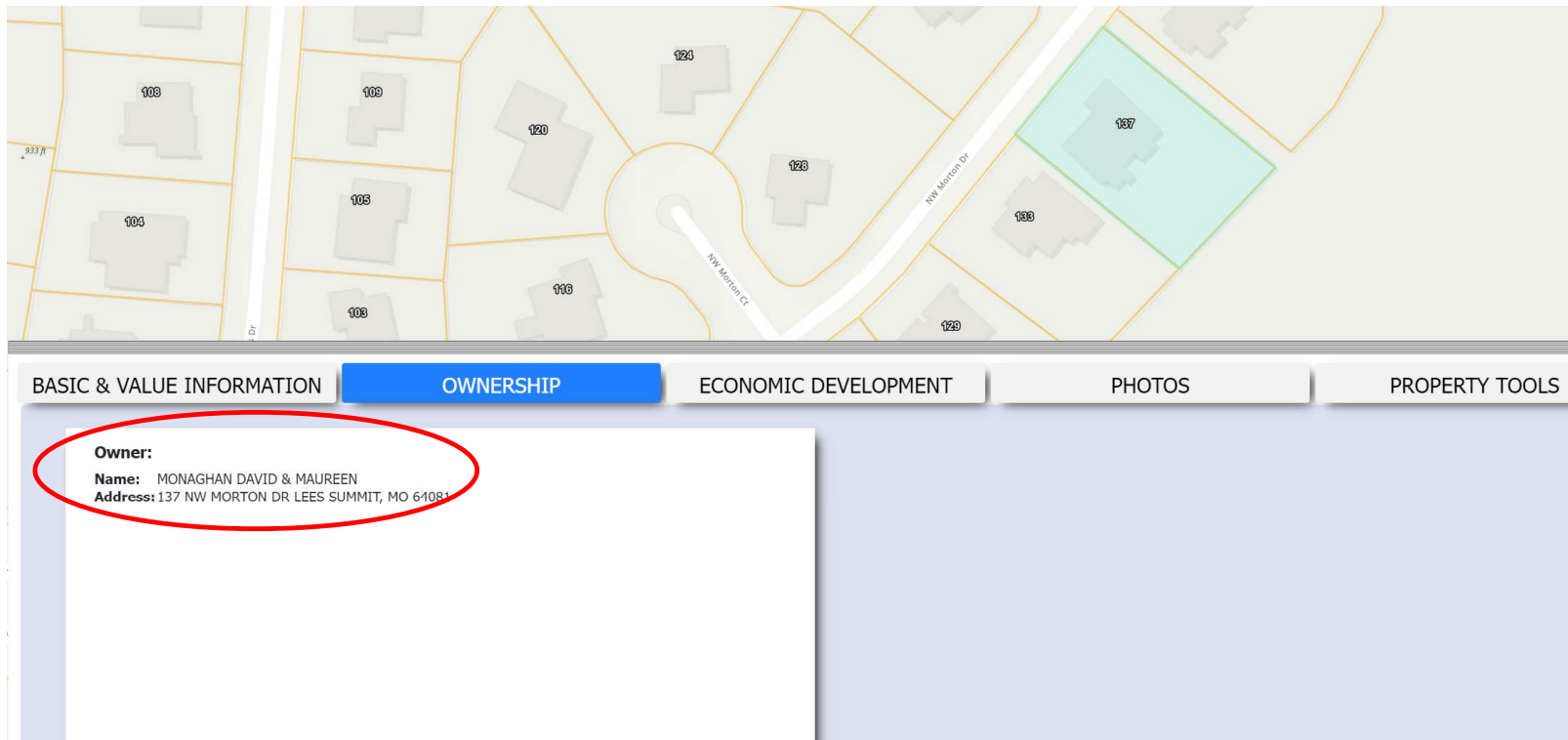
Source: Johnson County, KS Assessment Dept.

Not Everybody's Taxes Increased a Lot



This property's assessed valued increased 13.6% this year.

Not Everybody's Taxes Increased a Lot




The screenshot displays a web interface for property information. At the top is a map showing several residential lots. Lot 137 is highlighted in light green and is located on NW Morton Dr. Below the map is a navigation bar with five tabs: 'BASIC & VALUE INFORMATION', 'OWNERSHIP' (which is highlighted in blue), 'ECONOMIC DEVELOPMENT', 'PHOTOS', and 'PROPERTY TOOLS'. Under the 'OWNERSHIP' tab, the following information is displayed:

Owner:
Name: MONAGHAN DAVID & MAUREEN
Address: 137 NW MORTON DR LEES SUMMIT, MO 64081

The text 'Owner:', 'Name:', and 'Address:' are circled in red in the original image.

It belongs to the Deputy County Assessor.

Not Everybody's Taxes Increased a Lot



SIC & VALUE INFORMATION

OWNERSHIP

ECONOMIC DEVELOPMENT

PHOTOS

PROPERTY TOOLS

ELECTED OFFICIALS

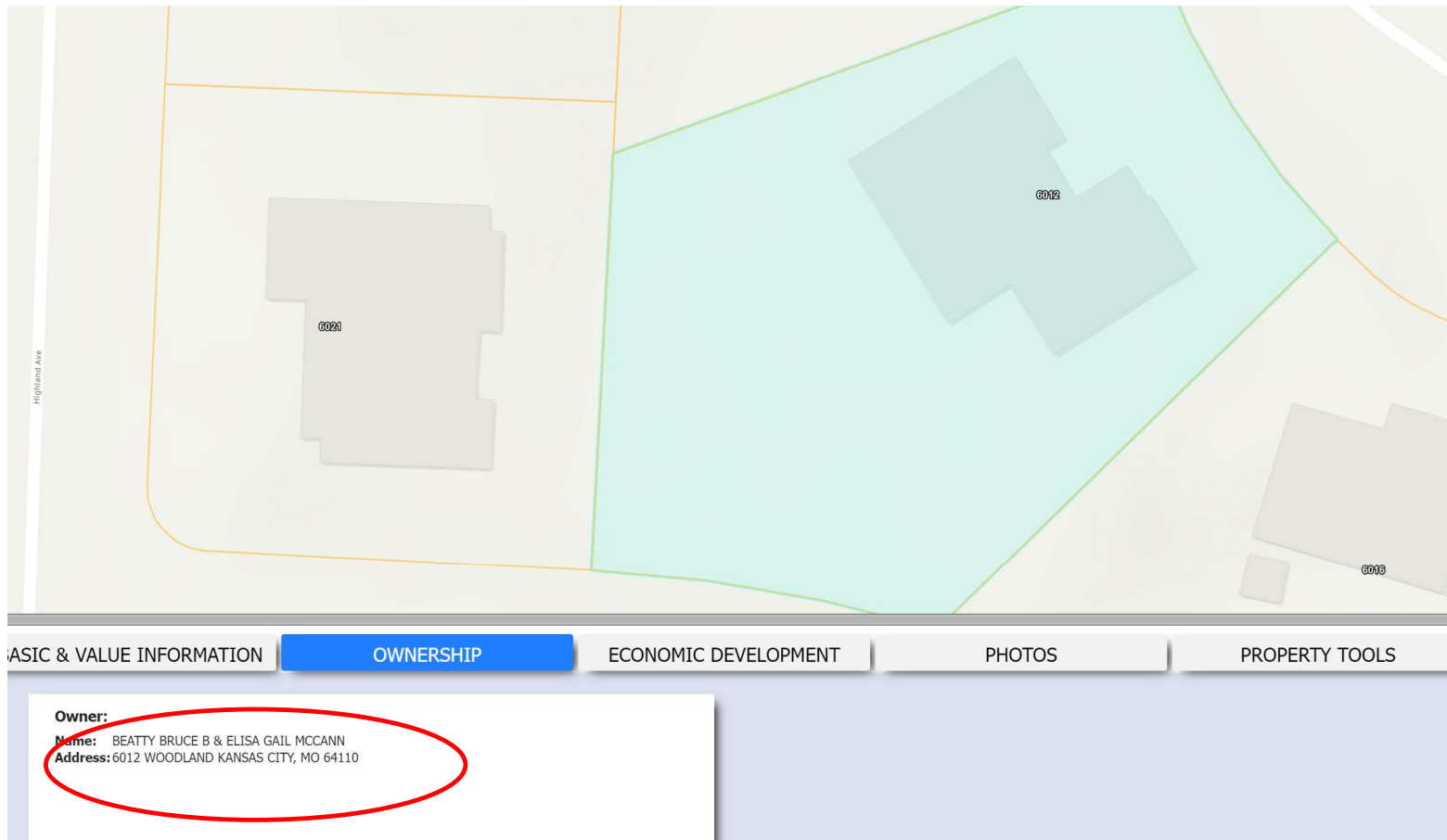
Basic Information
Parcel #
47-120-22-08-00-0-00-000
Address:
6012 WOODLAND AVE
KANSAS CITY, MO 64110
Lot Size:
17,959 Sq. Ft.
Bldg Area:
3,755 Sq. Ft.
#Beds:
4
#Baths:
4.5
Year Built:
1997
Tax Code Area:
1
Land Use Code:
SF RESIDENCE
Exemption:
None
Legal Description:
CITADEL CENTER; LOT 162

Property Values

| 2023 | 2022 | 2021 | 2020 |
|-----------------------|-----------|-----------|-----------|
| Total Market Value: | \$327,060 | \$276,000 | \$276,000 |
| Total Assessed Value: | \$62,141 | \$52,440 | \$52,440 |
| Total Taxable Value: | \$62,141 | \$52,440 | \$52,440 |

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

Not Everybody's Taxes Increased a Lot



A map showing property boundaries and owner information. The map displays several parcels, with one highlighted in light blue and labeled 6012. Other parcels are labeled 6021 and 6013. The map is overlaid with a grid of orange and green lines. Below the map is a navigation bar with five tabs: BASIC & VALUE INFORMATION, OWNERSHIP (highlighted in blue), ECONOMIC DEVELOPMENT, PHOTOS, and PROPERTY TOOLS. Below the OWNERSHIP tab, the owner information is displayed: Owner: BEATTY BRUCE B & ELISA GAIL MCCANN, Address: 6012 WOODLAND KANSAS CITY, MO 64110. This information is circled in red.

Highland Ave

6021

6012

6013

BASIC & VALUE INFORMATION

OWNERSHIP

ECONOMIC DEVELOPMENT

PHOTOS

PROPERTY TOOLS

Owner:

Name: BEATTY BRUCE B & ELISA GAIL MCCANN

Address: 6012 WOODLAND KANSAS CITY, MO 64110

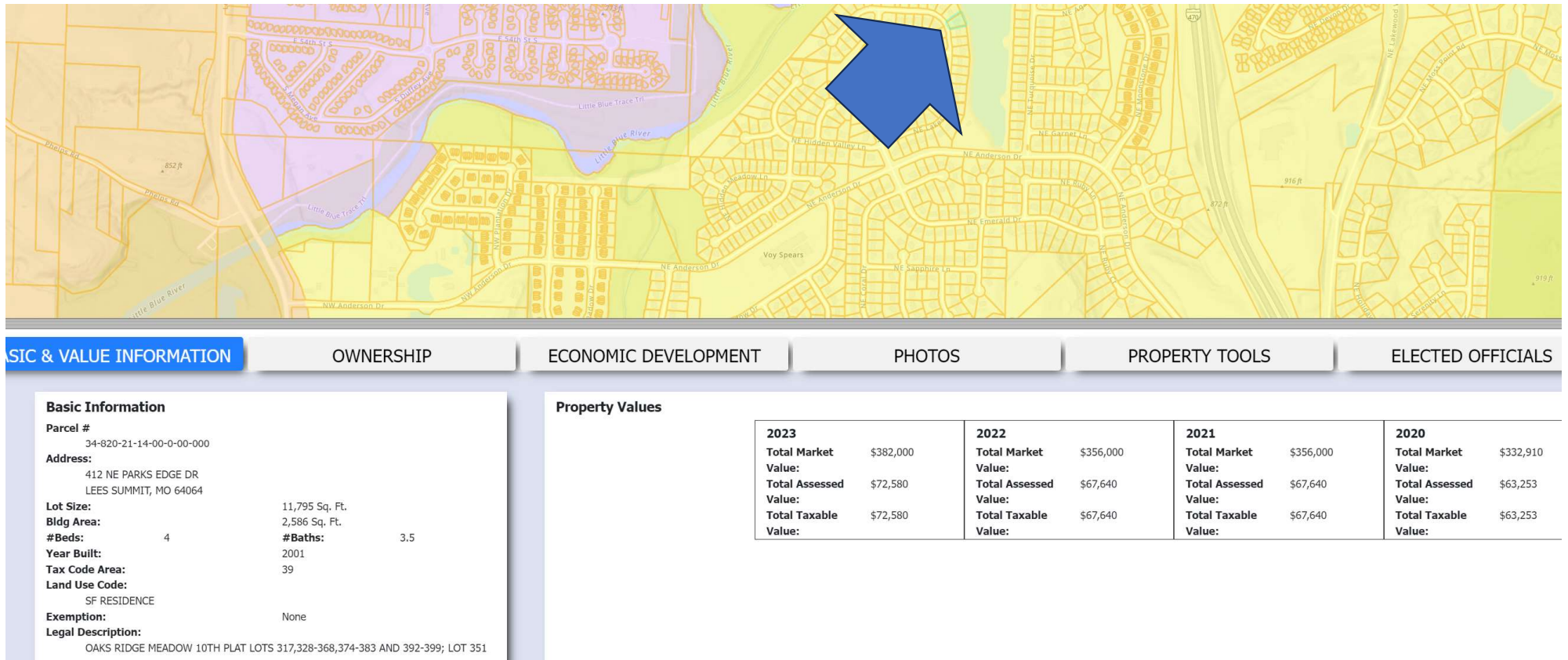
It belongs to the County Assessor.

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



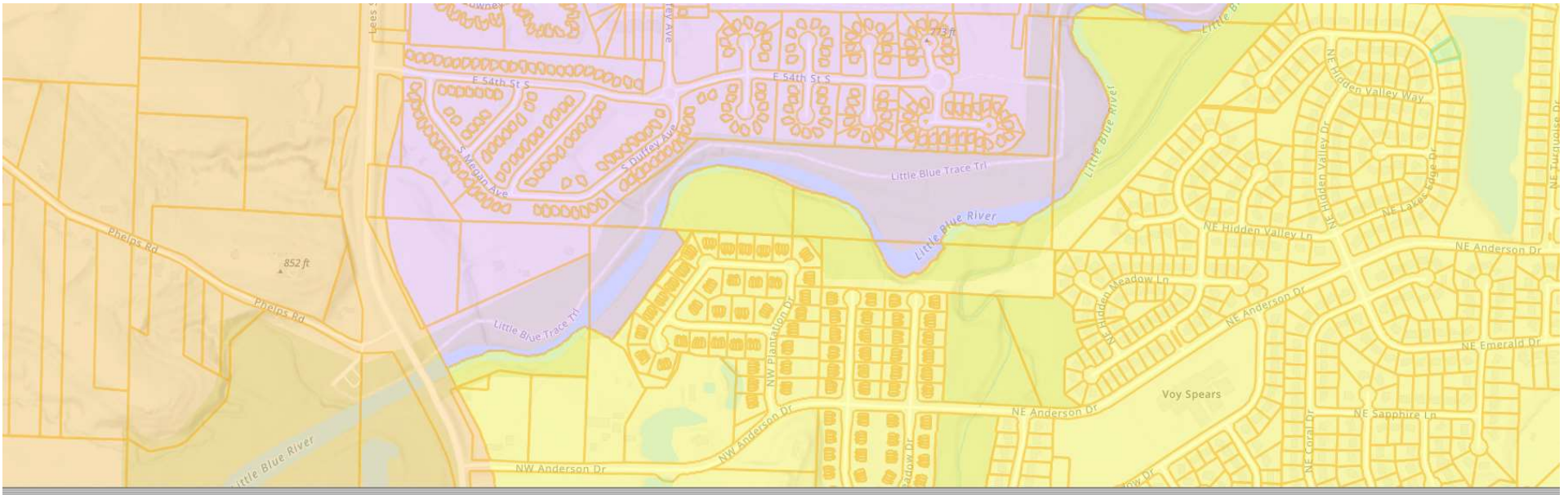
Percentage Change from 2021 to 2023. County Parcel Viewer Data

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



BASIC & VALUE INFORMATION

OWNERSHIP

ECONOMIC DEVELOPMENT

PHOTOS

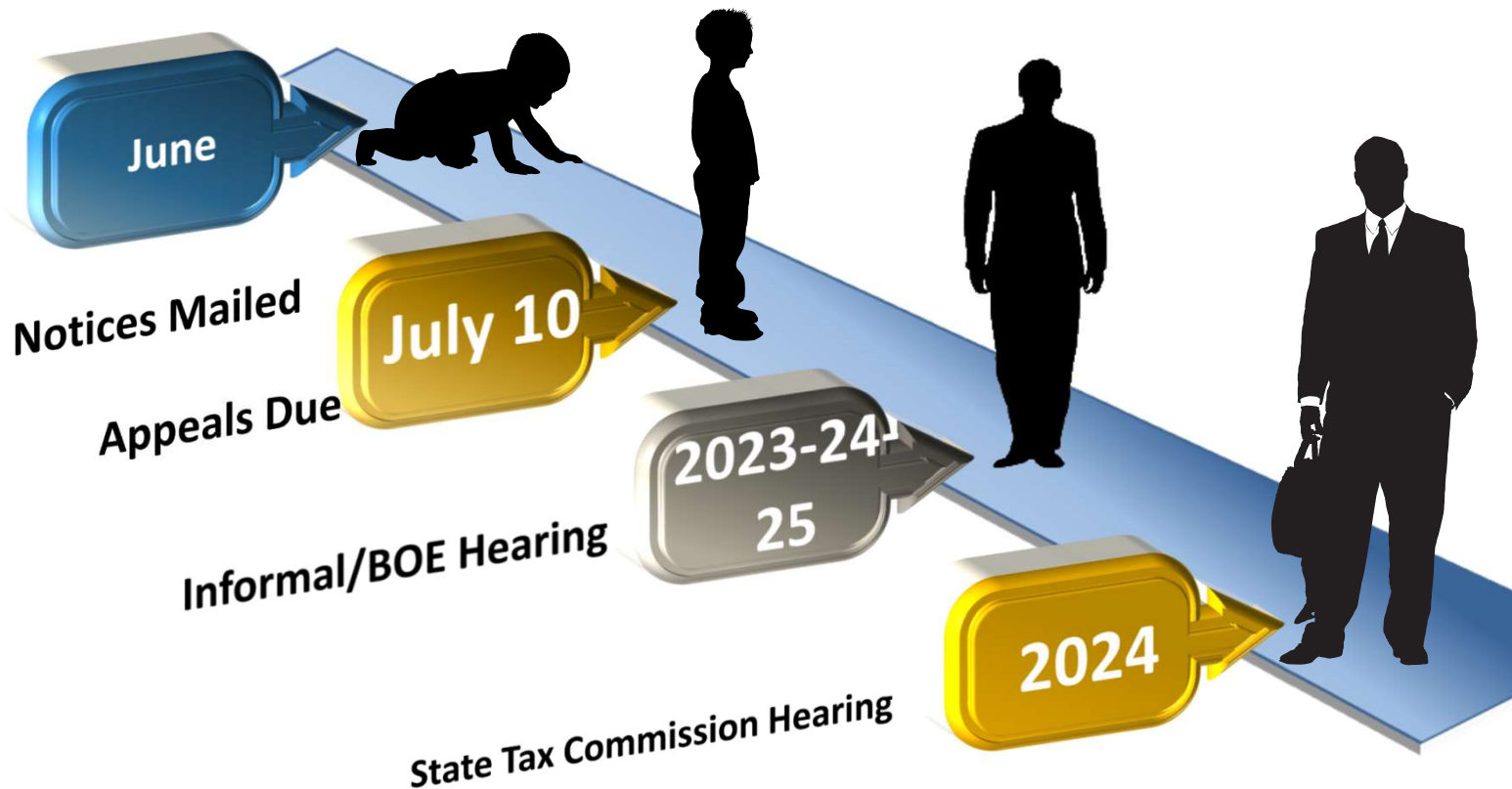
Owner:

Name: WHITE FRANK JR & TERESA A

Address: 412 PARKS EDGE DR LEES SUMMIT, MO 64063

It belongs to County Executive Frank White.

Summary: Key Appeal Milestones



We will do another webinar next Tuesday night

- We will include the new information that we gather during the next week.
- And we will distribute the link to all of you to send to your family/friends who couldn't be here tonight.

QUESTIONS