

Message: RE: Contracting Reassessment

RE: Contracting Reassessment

From Elliott, Jan Date Thursday, September 5, 2019 10:11 AM

To 'Gail McCann Beatty'

Cc

Subject RE: Contracting Reassessment

Gail,

Are you asking about contracting out all assessment duties to arrive at final value?

Jan Elliott,

Manager Local Assistance

Missouri State Tax Commission

421 Dunklin, P.O. Box 146

Jefferson City, Missouri 65101

573-751-1708(voice)

573-751-1341(fax)

e-mail: Jan.Elliott@stc.mo.gov

From: Gail McCann Beatty

Sent: Thursday, September 5, 2019 10:08 AM

To: Elliott, Jan

Subject: Contracting Reassessment

Jan,

Are you aware of any counties in Missouri that contract out reassessment?

Gail McCann Beatty

Director, Department of Assessment

Jackson County Courthouse

415 E. 12th Street, Suite 100

Kansas City, Missouri, 64106

Phone: (816) 881-3263

GMBeatty@jacksongov.org

Here's where the idea of farming out all the assessment to Tyler Technologies started. The County Legislature voted to approve a bid project in October 2019, with the bid issued on January/February 2020.

Date : 7/1/2019 10:13:41 AM
From: "Edwin Stoll" EStoll@jacksongov.org
To : "Marshanna C. Smith" msmith@jacksongov.org
Subject : Thoughts on Reassessment
Attachment : Thoughts on Reassessment.docx;
Please see attached, as discussed.
V. Edwin Stoll
Chief Administrative Officer
Jackson County, Missouri
415 E. 12th Street, Suite 200
Kansas City, MO 64106
estoll@jacksongov.org
(816) 881-3064

Thoughts on Reassessment

Many of those complaining the loudest are not saying the value is wrong, just high, and they don't want a high tax bill in one year – they want the valuation increase phased in over a period of years so the taxes will go up gradually. In essence, that is asking for an interest free loan for any such tax increase. That would place an unfair greater share of the tax burden on other property owners. Authority and responsibility of Assessor is to determine value of property at its true value in money (defined as FMV) and to assess at proper % of that (12%, 19%, 32%). That statute does not authorize such valuation to be “phased in” over time.

Those arguing that a one year valuation increase by so much is not fair, admittedly have benefitted from artificially low values/taxes for many years. Final tax levies will not be set by the applicable taxing jurisdictions until September. Do not know yet what, if any, increase in tax there may be for a parcel.

If it so chooses, a taxing jurisdiction could voluntarily roll back levies to lessen the tax burden on all property owners, not just for those who have benefitted unfairly for years.

Options for those complaining of the one year valuation increase –

- Sell and reap windfall
- Home equity loan for increase in taxes

Ed Stoll is now the chair of the Board of Equalization. This is what he wrote to the county press-spokesman about the 2019 assessment.

APPEAL SUCCESS STORY

Preston,

All went well with my informal appeal yesterday. She asked for my number, looked at my comps and said ok. A 10.2% increase instead of 65%. on our house, and a 12% increase on our duplexes instead of 105%.

Parking is a mess, take quarters if you have to park on the street at a meter. Not sure if PD would give you a ticket for parking violation.

With the county not being able to provide proof of the physical inspection I'm telling everyone to file their appeal and the sunshine request.

This taxpayer had his Sunshine information in-hand, solid comps and knew exactly what number he would accept before he got down there. He had overwhelming evidence to support his value.

APPEAL STORY

Hello Preston, my husband and I had our BOE hearing on DAY.... met with hearing officer at 4:15.... Room was packed and running BEHIND. Only 3 of the 8 hearing officers were from the company who did the evaluations.... The rest were local real estate agents(according to our hearing person.) 4 homeowners from our cul de sac had the exact same day and time as our hearing. Their evaluation on our property was \$273,920 up \$100,920 from last year.

We were asked all about our property, our documentation(comps, photos of issues with our house, and what we think is a fair price. I told her before I share my thoughts and supporting info with **her I would like to see the documentation that was used to arrive at the amount stated on our 2023 Reassessment Notice....** *[NOTE AT THIS POINT IT WOULD HAVE BEEN GOOD TO SHOW THE STATE LAW TO THEM THAT THE BURDEN OF PROOF IS ON THE ASSESSOR.]*

She said they are not available.... I replied that I had filed request but had not received the information.... She had no idea what the Sunshine Request was... I told her again that I feel entitled to see what info they based their evaluation on. She replied that they based their evaluations on Ariel photos and per square footage comps. Then she left and went into another room where all the folks from the company that was hired to do assessment and came back to say they have no available info.... **No printers..... no supporting documents....**

So we went through all of our comps with her...and lotsa photos of cracked driveway and old windows etc. As much as I wanted to request an official hearing I asked for \$198,000. **We settled** on \$230,000 from 273,920 reduction of \$43,920. (16% increase)

Not what I wanted but close to what the comps indicated.

Almost all of the people in that room waiting to be heard were over 50.... I'm proud of us old people. Our neighbors received a \$20,000 reduction with no supporting info comps or photos.

This taxpayer started off OK— asking the Assessor/BOE staff to show their evidence, but didn't push the issue when they didn't provide anything. She did use this as leverage and 16% is a good increase.

APPEAL STORY

I had 3pm appt and was there till almost 6pm. When I was seen the employee was very polite but they were legally blind. He took my home inspection ONLY back to the car dealer manager from Tyler Technology. **They did not even look at my comps or pictures** and Tyler Technology would not come out and talk to me. I am on to a formal BOE and getting an appraisal done. They will be doing appeals through New Year's day at the rate they were working. Many senior citizens had to walk blocks to find parking and no handicap spaces were available. I was embarrassed to tell anyone I retired from Jackson County government.

- Met with Tyler Technologies in person. Original guy on Zoom call said \$325,000, tonight the car salesmen said \$360,00. We said no and are challenging the comps they used at the time of assessment. The gal doing our assessment meeting said **she didn't see any comps attached on their file.**
- Our lady was very nice. Agreed with our \$320 or lower and her "manager" said no. The comps they didn't have were supposed to be the ones they pulled themselves. She said they weren't on our file.

APPEAL STORY

I have called and held on 40 minutes to file an appeal. The man filled out an appeal form and made us an appt with the BOE. I have paper confirmation of that.

Week before last, I held on for an hour on the phone only to be told they were only doing zoom meetings now and I would have to call a different number to set that up, as they didn't have the zoom meeting scheduled. So Monday I called again and could never get through. Friday I held on for 2 hours! I was caller number 20 and had a wait time of 53 minutes. I finally got down to being caller number 3 but my wait time had gone up to 62 minutes. Made no sense!

Then a recorded message came on and said there was a high volume of calls and they disconnected me.

I tried one more time this morning to get an informal zoom meeting. I held on for an hour and a half. **I was told as of this morning, they are NO longer doing any zoom meetings.** I argued the point of this being unfair but was told first come first served and our only option is to attend our already scheduled BOE meeting in August. I can't see that going well! I explained I have been calling for 3 weeks to get an informal hearing and have held on hold for about 5 hours now.

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.

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.

DON'T DO THIS:

Hi Preston , my name is XXXXX.and my property had a 52% increase. I had my hearing yesterday to try to reduce the increase and **they said they could only increase it**. I live in the county and **had no good comps**. They used pictures of my property on the outside. I had an inspection scheduled for today. Should I cancel it and not let them inside. I have a 26 year old home that needs about \$80,000 worth of repairs to sell for what they value me.

The person in the hearing **said they used no comps** but had pictures of all around the house.

The outside looks decent house is in poor shape. I have two acres, two detached buildings, large patio and inground pool. This made the pictures of the outside look good .

Don't just show up with no solid sales comps and no plan. You will lose every time.

One more tip when you sign up for the BOE

There is a selection about appearing before the hearing and the default selection in some cases we have heard is to “**Decline to appear.**”

If you don't show, the BOE is going to rubber-stamp what the Assessor wants. The County says this is a reasonable thing to do if you want to go to the State Tax Commission.

I disagree. If you wait for two years for a hearing, why would you not want to say anything?



JACKSON COUNTY
Assessment Department

Jackson County Courthouse
415 East 12th Street, First Floor Mezzanine
Kansas City, Missouri 64106
www.jacksongov.org

(816) 881-3530
Fax: (816) 881-1388

June 05, 2023

RE: Estimate of 2023 Residential Value and Interior Inspection Notice

Parcel:

SITUS:

Your real property has been reassessed as required by Missouri Statutes. Market value represents an estimate of value as of January 1, 2023. The final estimate of value will not be effective until the assessment roll is certified on July 1, 2023. If you disagree with the **2023 value** stated below, you may request a review of that valuation online at <https://jacksongov.org/Government/Departments/Assessment>. You may also request a review by calling 1-877-895-9675.

2022 MARKET VALUE	2023 MARKET VALUE
\$140,000	\$256,810

The percent change from 2022 to 2023: 83.44 %

Reassessment of your property included an exterior physical inspection. You have the right to request an interior inspection if: (1) your value increased by 15% or more, (2) your home is not new construction and valued for the first time; and/or (3) you have not made improvements.

An interior inspection may be requested at <https://jacksongov.org/Government/Departments/Assessment> within thirty days. You may also request an interior inspection by calling 1-877-895-9675 within thirty days.



Frank White, Jr., County Executive

This is what a pre-inspection notice looks like. Did you receive one of these. If the County didn't provide this in the Sunshine request, then they didn't provide you the notice of it. They have violated the County regulations.

CHAPTER 20

ASSESSMENT AND TAXATION

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)

2001. Exempt Property, Report.

On or before May 31 of each year, the Director of Assessment shall file with the clerk of the county legislature and legislative auditor a report showing every real estate tax parcel with an assessed valuation in excess of \$50,000, which the director has determined to be exempt from ad valorem taxation pursuant to subsection (3), (4), or (5) of section 137.100, RSMo, or pursuant to section 137.101, RSMo. (Ord. 3913, Eff. 07/25/07)

2002. Physical Inspection, When Required.

Before the Director of Assessment may increase the assessed valuation of any parcel of subclass (1) real property (as such subclass is established in section 4(b) of article X of the Missouri Constitution and defined in section 137.016, RSMo (i.e., residential property)), by more than fifteen percent since the last reassessment, excluding increases due to new construction or improvements, the director shall conduct a physical inspection of such property. (Ord. 5267, Eff. 1/1/20)

2002.1 Physical Inspection, Notice.

If a physical inspection is required pursuant to this section, the Director of Assessment shall notify the property owner in writing and shall provide the owner clear written notice of the owner's rights relating to the physical inspection. If a physical inspection is required, the property owner may request that an interior inspection be performed during the physical inspection. The owner shall have no less than thirty days to notify the director of a request for an interior physical inspection. (Ord. 5267, Eff. 1/1/20)

Here are the County regulations that describe what a physical inspection looks like.

<https://www.jacksongov.org/files/sharedassets/public/our-county/county-code/20-assessment-tax-11-8-19-201911081421162092.pdf>

2002.2 Physical Inspection, What Constitutes.

Except as otherwise provided in subsections 2002.4 and 2002.5, a physical inspection, if required by this section, shall include, but not be limited to, an on-site personal observation and review of all exterior portions of the land and any buildings and improvements to which the inspector has or may reasonably and lawfully gain external access, and shall include an observation and review of the interior of any

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

2002.3 Physical Inspection, What Does Not Constitute.

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

2002.4 Physical Inspection, How Conducted.

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

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

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

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

Here are the County regulations that describe that before a physical inspection occurs, notice has to be mailed ahead of time. On the Property Record Card (which is provided in the Sunshine requests that I've seen) there are suppose to be notes on there indicating that a physical inspection occurred. I don't see any notes whatsoever.

<https://www.jacksongov.org/files/sharedassets/public/our-county/county-code/20-assessment-tax-11-8-19-201911081421162092.pdf>

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

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

Here is the state law on what a physical inspection is supposed to include. It is supposed to occur BEFORE the notices are mailed, not after the fact or when you appeal.

Here is what the County's data of the physical inspection should include.

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**

This is why the Sunshine Act request is so important. If they cannot prove they did a physical inspection according to the state law, then in any appeal, the property owner wins. Case over. But you might have to see this through to the State Tax Commission hearing officer since Jackson County seems to care less about the state law. (The only time you have to have an attorney at the STC is when your property is in a trust.)

NO PROOF OF PHYSICAL INSPECTIONS

- The state law and the County regulations say that a “drive by” photo is not enough to show that a physical inspection occurred.
- The Board of Equalization attorney has said, according to my sources, that he believes that a photo would be enough and it is OK to inspect properties after the appeal is filed. He is going to fight you if you bring up the state law to the BOE panel. He is not right.
- The only “evidence” that the County has provided in any Sunshine request has been 1-2 photos from the street, some without time stamps. Some of the Sunshine request photos are showing 2023 date stamps.

YOU HAVE TO KNOW WHOM YOU ARE TALKING TO

- If you are meeting with the Assessment Department, they could care less about the state law, the physical inspection or anything else. The only thing they care about are the sales comps. (These might be over.)
- If you are meeting with the Board of Equalization Hearing Officer, he SHOULD care about the state law being upheld. This is where you bring up the shortcomings in the state law. (And I would recommend that you record this meeting, either with or without them knowing it. You could submit the recording as evidence to the full BOE if you don't get your way in this stage and upload the audio file.)

137.115 Real and personal property assessment – (b) Such properties are not more than one mile from the site of the disputed property, except where no similar properties exist within one mile of the disputed property, the nearest comparable property shall be used. Such property shall be within five hundred square feet in size of disputed property, and resemble the disputed property in age, floor plan, number of rooms, and or relevant characteristics.

1. Comparable # 1

- a. Parcel #: 624203209000000000
 - i. Sold for 685,000 4/28/22
- b. Distance from disputed property: 23 miles
- c. Sqft: 3,963
 - i. +1,167 sqft
- d. Bedrooms: 6
 - i. +3 bedrooms
- e. Bathrooms: 5
 - i. + 2 baths

2. Comparable # 2

- a. Parcel #: 691000404000000000
 - i. Sold for 850,000 8/4/21
- b. Distance from disputed property: 23 miles
- c. Sqft: 7,748
 - i. +4,952 sqft
- d. Bedrooms: 5
 - i. + 2 bedrooms
- e. Bathrooms: 5
 - i. + 2 baths

3. Comparable # 3

- a. Parcel #: 62420232040000000000
 - i. Sold for 675,000 10/22/22
- b. Distance from disputed property: 23 miles
- c. Sqft: 3,324
 - i. + 528 sqft
- d. Bedrooms: 5
 - i. +2 bedrooms
- e. Bathrooms: 3.5
 - i. +0.5 baths

This person figured out that the sales comps that the County used to compare with his property were 23 miles away!!!

Not only that, they square footages were off by huge amounts, as was the number of bedrooms and bathrooms.

This is his summary of the County's information provided under the Sunshine act.

Yes, this actually happens and for the first time, we are seeing this.

ADDRESS / NAME OF OWNER / PARCEL ID ##

Class: R

Card: 1 of

TIFs		
TIF Name	First Yr	Last Yr

Exemptions			
Code	Description	Start Date	End Year

Land Information						
Class	Code	Type	Size	Infl. Factors	Influence %	Value
R	Primary Site	SF				
Total Acres				Total		

Assessment Information					
		Residential	Commercial	Agricultural	Total
<u>Market</u>	Land		0	0	
	Building		0	0	
	Total		0	0	
<u>Assessed</u>	Land		0	0	
	Building		0	0	
	Total		0	0	
	New Con. Val		0	0	
Date Last Value Change Notice Sent:					
Last Reason for Change:					

3 Year Value History		
Year	Market Total	Assessed Total
2023	209,530	39,810
2022		
2021		

Comparable Sales Summary						
Parcel ID	Sale Date	Sale Price	TLA	Style	Yr Built	Grade
457301201000000000	02-MAY-22	185,000	1,652	03	1965	C+
457300703000000000	17-MAY-21	180,000	1,704	02	1959	C+
457300203000000000	18-OCT-20	155,000	1,559	18	1964	C
457300702000000000	18-MAY-20	178,000	1,332	03	1958	C
457301105000000000	19-APR-21	165,000	1,609	12	1963	C+

Sales/Ownership History					
Transfer Date	Price Type	Instrument No.	Deed Type	Grantor	Grantee

Only sales between 1/2/21 and 12/31/22 can be considered. The County chose two comp sales from 2020. Even though they might help your case, they can't count.

Class: R

Card: 1 of 1

ADDRESS / NAME OF OWNER / PARCEL ID ##

TIFs			Exemptions			
TIF Name	First Yr	Last Yr	Code	Description	Start Date	End Year

Land Information						
Class	Code	Type	Size	Infl. Factors	Influence %	Value
R	Primary Site	SF				
Total Acres			Total			

Assessment Information					
		Residential	Commercial	Agricultural	Total
Market	Land		0	0	
	Building		0	0	
	Total		0	0	
Assessed	Land		0	0	
	Building		0	0	
	Total		0	0	
	New Con. Val		0	0	
Date Last Value Change Notice Sent:					
Last Reason for Change:					

3 Year Value History		
Year	Market Total	Assessed Total
2023	209,530	39,810
2022		
2021		

Comparable Sales Summary						
Parcel ID	Sale Date	Sale Price	TLA	Style	Yr Built	Grade
45730120100000000	02-MAY-22	185,000	1,652	03	1965	C+
45730070300000000	17-MAY-21	180,000	1,704	02	1959	C+
45730020300000000	16-OCT-20	155,000	1,559	18	1964	C
45730070200000000	18-MAY-20	178,000	1,332	03	1958	C
45730110500000000	19-APR-21	165,000	1,609	12	1963	C+

Sales/Ownership History					
Transfer Date	Price Type	Instrument No.	Deed Type	Grantor	Grantee

Put the square footage and sale prices into a spreadsheet to get a cost per square foot.

	Sale Price	Sq Foot	\$/ Sq Ft
Subject	\$210,780	1,658	\$127.13
Comp #1	\$185,000	1,652	\$111.99
Comp #2	\$180,000	1,704	\$105.63
Comp #3	\$165,000	1,609	\$102.55
Avg/Comps	\$176,667	1655	\$106.75
If the Subject were at		\$106.75 sq/foot	
		1658	\$176,987

You get a value per square foot for the comps, then get an average.

So just by using the County's own sales comps, this house should be on the books for \$176,987 based on \$106.75 average per sq ft sales.

It would make sense to put the actual sales price on the books, but in this case, the person over-paid for what the property was worth. The County says the value should be \$176,987

Class: R Card: 1 of 1

TIFs		
TIF Name	First Yr	Last Yr

Exemptions				
Code	Description	Start Date	End Year	

Land Information						
Class	Code	Type	Size	Infl. Factors	Influence %	Value
R	Primary Site	SF				
Total Acres: .09						Total

Assessment Information					
		Residential	Commercial	Agricultural	Total
Market	Land		0	0	
	Building		0	0	
	Total		0	0	
Assessed	Land		0	0	
	Building		0	0	
	Total		0	0	
	New Con. Val		0	0	
Date Last Value Change Notice Sent:					
Last Reason for Change: New Construction					

3 Year Value History		
Year	Market Total	Assessed Total
2023	212,510	40,377
2022		
2021		

Comparable Sales Summary						
Parcel ID	Sale Date	Sale Price	TLA	Style	Yr Built	Grade
302402712000000000	14-JAN-21	242,000	1,433	05	1913	C
302401901000000000	14-SEP-22	290,000	1,510	06	1911	C
302400410000000000	01-JUN-22	292,000	1,633	06	1912	C
302402714000000000	09-SEP-20	258,962	1,172	06	1910	C
302401122000000000	30-SEP-22	200,000	1,353	06	1911	C

All of the comps were 3 bedroom houses and the subject house has only 2 bedrooms.

The last comp of the County was the worst—4 bedroom. When you look to see that the County put this on the books for, it was \$182,310—below the actual sale price.

Dwelling Information				Dwelling Additions													
Style	Bungalow	Year Built		Line	L	F	S	T	Area	Yr Built	Grade	Desc	Cdu	Value	NewCM	PCT	
Story height	1	Eff Year Built		A	0												
Attic	Pt-Fin	Year Remodeled		B	1	16											
Exterior Walls	Frame			C	2	21	17										
Masonry Trim				D	3	31											
Basement				E	4	16											
Basement	Full	# Car Bsmt Gar	0	F	5	56	10	17									
FBLA Size		FBLA Type															
Rec Room Size		Rec Rm Type															
Heating & Cooling				Fireplaces													
Heat Type	Heat Only	Stacks	1														
Fuel Type	Gas	Openings	1														
System Type	Forced Air	Pre-Fab	0														
Room Detail				Outbuilding Data													
Bedrooms	2	Full Baths	1	L	Cd	WxH	Area	Yr Bilt	Gd	CDUMd1	Md2	Md3	Class	Rate	Value	NewCM	PCT
Family Rooms		Half Baths	0														
Kitchens		Extra Fixtures	0														
Total Rooms		Bath Remod															
Kitchen Remod																	
Adjustments																	
Cathedral Ceiling		Unfinished Area															
		Unheated Area															
Grade & Depreciation																	
Grade	C	Market Adj															
Grade Desc	Average	Functional															
CDU	Good	Economic															
Cost & Design		% Good Ovr															
% Complete	100																
Dwelling Computations				Permit Information													
Base Price		% Good		Tracking Date	Purpose	Status	Number	Notes									
Plumbing		% Good Override															
Basement		Functional															
Heating		Economic															
Attic		Disaster%															
Other Features		C&D Factor															
		Adj Factor															
		Additions															
Subtotal																	
Ground Floor Area																	
Total Living Area		Dwelling Value															

Look closely at the square footage that the County has for your house. This is often wrong. On the last video I offered a guy who could measure and reverify your sq footage of your house. You DO NOT have to let the County come re-measure your property. Look closely at the County's comp square footages.



Hire another 30-40 staff in Assessment Dept?

Monday, July 17, 2023----Megan L. Marshall, County Legislator, asked about the staff vacancies in Assessment and the Board of Equalization. Mr. Schulte said the Assessment department needs 30 to 40 more staff, including commercial appraisers, which is a highly specialized field. Right now, the County only has two commercial appraisers, including Gail McCann Beatty, Director of Assessment.

What Likely is Coming Our Way

In 2019, the County realized that they didn't fulfill the state law on physical inspections, so they decided to inspect after-the-fact the property of everybody who appealed. I will bet this is what they're planning right now. We have had calls from current BOE members who have told us this.

From: Gail McCann Beatty
Sent: Wednesday, July 24, 2019 3:32 PM
To: Jay D. Haden; Caleb Clifford
Subject: Small Contract

Jay and Caleb,

After our discussion yesterday, I am looking to add 10-15 people to assist in field work on the 5K contracts. The scope of work is the following:

Each contractor must have access to a vehicle and carry adequate insurance. Must have own equipment including a laptop and the ability to take a date stamped photo. The Contractor is responsible for all expenses related to the contract.

Each contractor is responsible for assisting in field work. Field work will include an exterior inspection of the property, determine condition of the property, verify square footage, take photo with date stamp. Contractor will also assist in collecting neighborhood data such as rental rates in an area. Contractor will provide a summary report for each property inspected in a format to be determined by the assessor.

I would like to get these contractors started as soon as possible. Please let me know what time frame we are looking at to get a contract prepared. I am collecting names and contact information for potential contractors.

Gail McCann Beatty
Director, Department of Assessment
Jackson County Courthouse
415 E. 12th Street, Suite 100
Kansas City, Missouri, 64106

You do not have to let these people onto your property and especially do not have to let them come into your house.

I am getting reports that the County wants to come into people's homes who have not made appeals.

Here are the way the numbers shake down for the Jackson County Assessment Dept/ BOE

As of today, it is likely there are more than 40,000 appeals filed. In 2019, there were 21,000 appeals filed and it took nearly two full years to have all those appeals heard. We are at twice that many right now.

What will it be before the July 31 deadline for the Board of Equalization?

Likely between **50,000 and 60,000 appeals.**

This would be a record for the state of Missouri. There have never been that many appeals filed in one year in one county.

Will the County start settling these quickly?

Apparently not. That lasted only a day or two.

Strategy to Deal with the County as of 7/18/23

- Really gear your mindset to deal with the full BOE hearing. Nearly all the reports that I've had in the last week of the "hearing officers" have said they are rude, refuse to see any of your evidence or any proof whatsoever. **This is why I would record them and email the TV stations with the audio/video files, and post as much online as you can. This can help others who have appeals after you.**
- We are seeing the County processes just melt down—Sunshine Act requests are overwhelming them. They can't keep up with the number of appeals. Their system is nearly broken.

The Long Haul

Will the County fight taxpayers on every single appeal for the next two years?

I believe it is shaping up that way.

I believe we are going to have to tough and tougher because the County is going to teach us a lesson on these appeals, and that we'd better learn to accept what they do to us.

DON'T BACK DOWN IF YOU KNOW YOU'RE RIGHT!!!!!!!!!!!!

If you have more questions, email me at pvsmith@sbcglobal.net

But if you are going to try to negotiate with these people, you are going to have to (1) get dead serious about all this or else (2) you are going to get steamrolled over.

If you decide to appeal,

- (1) Get some solid sales comps
- (2) Get some solid repair costs documented
- (3) Get that Sunshine data and use it.