Reassessment of your property included an exterior physical inspection. Residential properties may have the right an interior inspection if the value increased by 15% or more; AND your home is not new construction and valued time or you have not made improvements.

You may file a formal appeal with the Jackson County Board of Equalization (BOE). By state statute, appe submitted on or before the filing deadline, **Monday, July 10, 2023**. The BOE may be reached at 1-816-881-3309

BOE Appeals and residential interior inspections may be requested at: www.jacksongov.org/boeap calling 1-877-895-9675.

An appeal to the BOE may result in an increase, a decrease, or no change in valuation.

July 10, 2023 **Deadline for filing an appeal of 2023 valuation to the BOE**

Market Value X Classification % = Assessed Value X Tax Levy (as determined by City, School District, etc.) **= estima**

The abated property summary and the complete list of tax abatements will be available for the public's inspe county website.

3-1596-3189

JACKSON
County ★ Missouri

Public Records Center

Public Records Menu

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

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?

Public Record Request Form

Request Description:
County Public Records Request

Contact E-Mail:
pvsmith@sbcglobal.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.

The timeframe that you want is from 1/2/21 to present, just to see if they have some 2023 data they are using.

The Requester type is :Public.

Tell them you'll pay no more than $10 for the data.

Electronically Filed - JACKSON - INDEPENDENCE - June 20, 2023 - 03:14 PM

IN THE CIRCUIT COURT OF JACKSON COUNTY, MISSOURI
AT INDEPENDENCE

Trevor and Amanda Tilton 364 Wagon Knob Rd Odessa Mo, 64076 on behalf of themselves and all others similarly situated,	)	
and	)	
Square One Homes, LLC 1117 S Broadway PO Box 110 Oak Grove, MO 64075 On behalf of itself and all others similarly situated	)	
and	)	
TrevCon, LLC 800 W. Maple Ave Independence, Mo 64050 On behalf of itself and all others similarly situated	)	
Plaintiffs,	)	Case No.
v.	)	Div. No.
Jackson County, Missouri Serve: County Executive Frank White Jr. 415 E. 12th Street 2nd Floor Kansas City, MO 64106	)	CLASS ACTION PETITION Demand for Jury Trial
and	)	
Gail McCann Beatty Jackson County Assessor Serve: 415 E. 12th Street 1M Kansas City, MO 64106	)	
and	)	

You can look this up on Case.Net and see the entire lawsuit.

Sample Affidavit

I, Jane Smith, swear that the information in my sworn statement is truthful to the best of my knowledge and understanding.

I did not receive the Jackson County tax notice for my property at ADDRESS by the required state-mandated deadline by June 15, 2023.

OR

I did not receive the Jackson County tax notice for my property at ADDRESS until DATE.

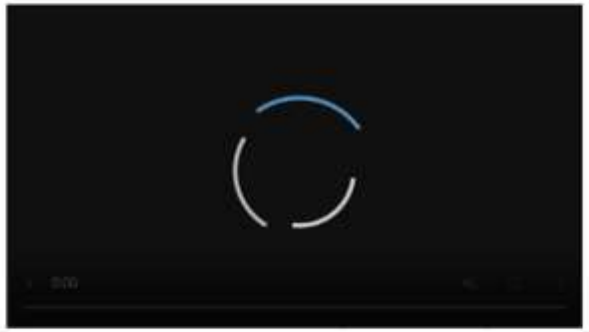
Put your signature to this in the presence of the notary.
And then get it stamped.

Do it as soon as you can.

Success Stories

We are getting reports from people who met with the “used car salesmen” at the Assessment Department and with sales comps in hand and some quotes on repair work, are getting their assessments reduced by 50% and 60%

Grain Valley woman decreases home value by 40% after initial 97% property assessment increase



A Grain Valley woman decreased her home value by 40% after initial 97% property assessment increase

By: Leslie DelesBour

Posted at 5:51 PM, Jun 21, 2023 and last updated 8:15 AM, Jun 22, 2023

GRAIN VALLEY, Mo. — Jackie Dudley, like many others, got a notice in the mail that Jackson County home assessments were increasing.

"I received it in the mail and read that it was raised by 97.72%, I almost had a stroke," said the 83-year-old widowed homeowner.

At her age, Dudley was shocked to see how much the value of her home increased.

"I wouldn't have been able to afford to stay here because it was going to affect my house payment," said Dudley.

As a widow living on a fixed income, Dudley was very reluctant to get up, move out and leave her house, a home she has made of plenty of memories with.

"I've lived in this house for 15 years, so where would I have gone, heaven only knows," Dudley said." You can't buy a house right now because

HOME / GOVERNMENT / Departments / Assessment

Assessment

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

File Appeal And/Or Request Interior Inspection >

All property owners are entitled to an initial value review as part of the appeal process. Property review process in person is held at 1340 Washington KCMO.

Assessment Job Openings >

Doing Business In Person at the Assessment & Collection Offices

KC Location: You must check in first. Text "KC" for the Kansas City office to 816-300-9042 to reserve your place in line.

INDEPENDENCE Location: Customers are served on a first come, first served basis and availability fills up quickly.

NOTE: Business Property customers do not need to check in by text. Please check in with the Receptionist.

Contact Us

Gail McCann Beatty
Director

Assessment
assessment@jacksongov.org
(816) 881-3530

Jackson County Courthouse
415 E. 12th Street
1M
Kansas City, MO 64106
Directions

Truman Courthouse
112 W. Lexington
1st Floor
Independence, MO 64050
Directions

The County is changing their website daily. Now they say you can save your place in line by clicking on this link.

And when you click on this button to file an appeal, the only two choices you have is to 1) BOE or (2) “interior inspection request”

So if the Lee's Summit School district reduces their levy by 35 cents, what difference would that make in your tax bill?

So for a $400,000 house whose assessment went up 40%, here's how the numbers shake down:

$400,000 x .19=$76,000 Assessed Value

$76,000 Assessed Value x .082007 (2022 value)= $6,232.53

$76,000 Assessed Value x 0.078507 (2023 value)=$5,966.53 *That is if the house assessment stayed the same.*

But with a **40% increase** in assessed value.

$106,400 x 0.078507 (2023 value)=$8,353.14 estimated 2023 tax bill

This would be an increase of $2,120.61 from 2022, an increase of 34%.

- **pvsmith@sbcglobal.net**

Preston Smith

- 14 years a member of the Jackson County Board of Equalization, representing the Blue Springs School District.

- I have voted on more than 10,000 property tax appeals.
- Last year I ran for County Executive.

- I have a graduate degree from UMKC in public administration, with a specialization in statistics.

- My wife and I have lived in Jackson County for 33 years.

- pvsmith@sbcglobal.net

Expectations for this Presentation

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

DISCLAIMER

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

RULES FOR THE NIGHT:

- You can type your questions into the chat box, but keep the questions relevant to the subject.
- Anybody who is disrespectful will be put in timeout, and if it continues, you'll be blocked.
- I'm doing this as a public service. I have no intention of running for any public office. 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.

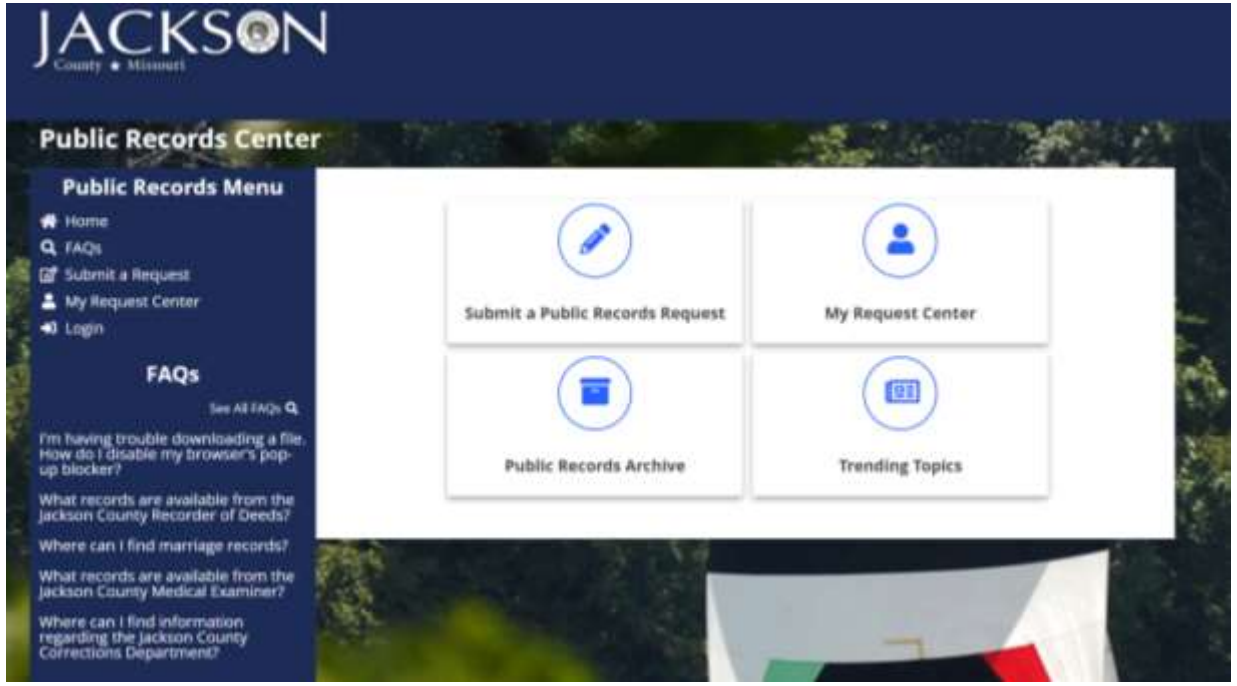
Let’s have a special session of the state Legislature on taxes.

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.

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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

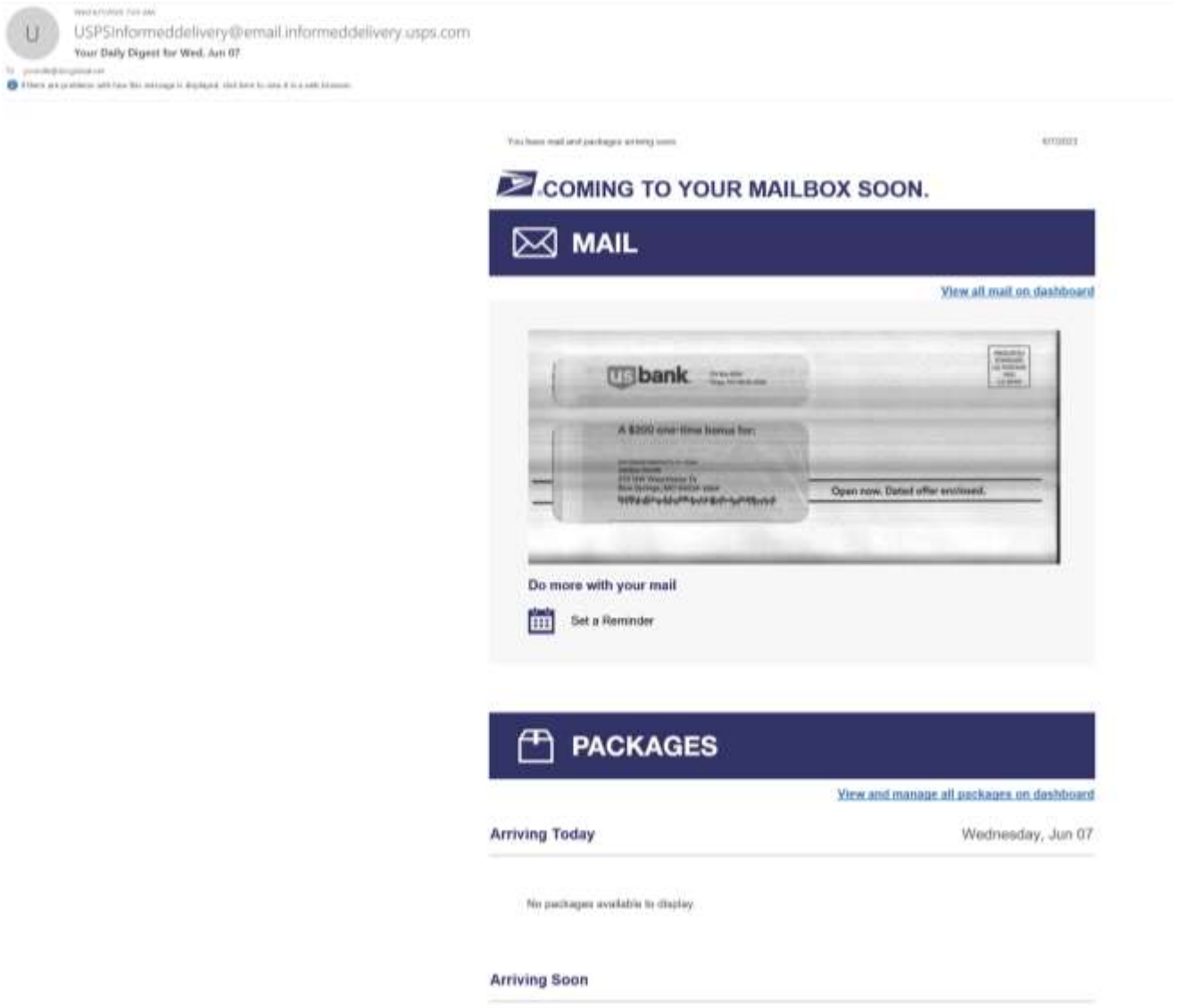
Jackson County Executive Frank White. File photo.

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.



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.

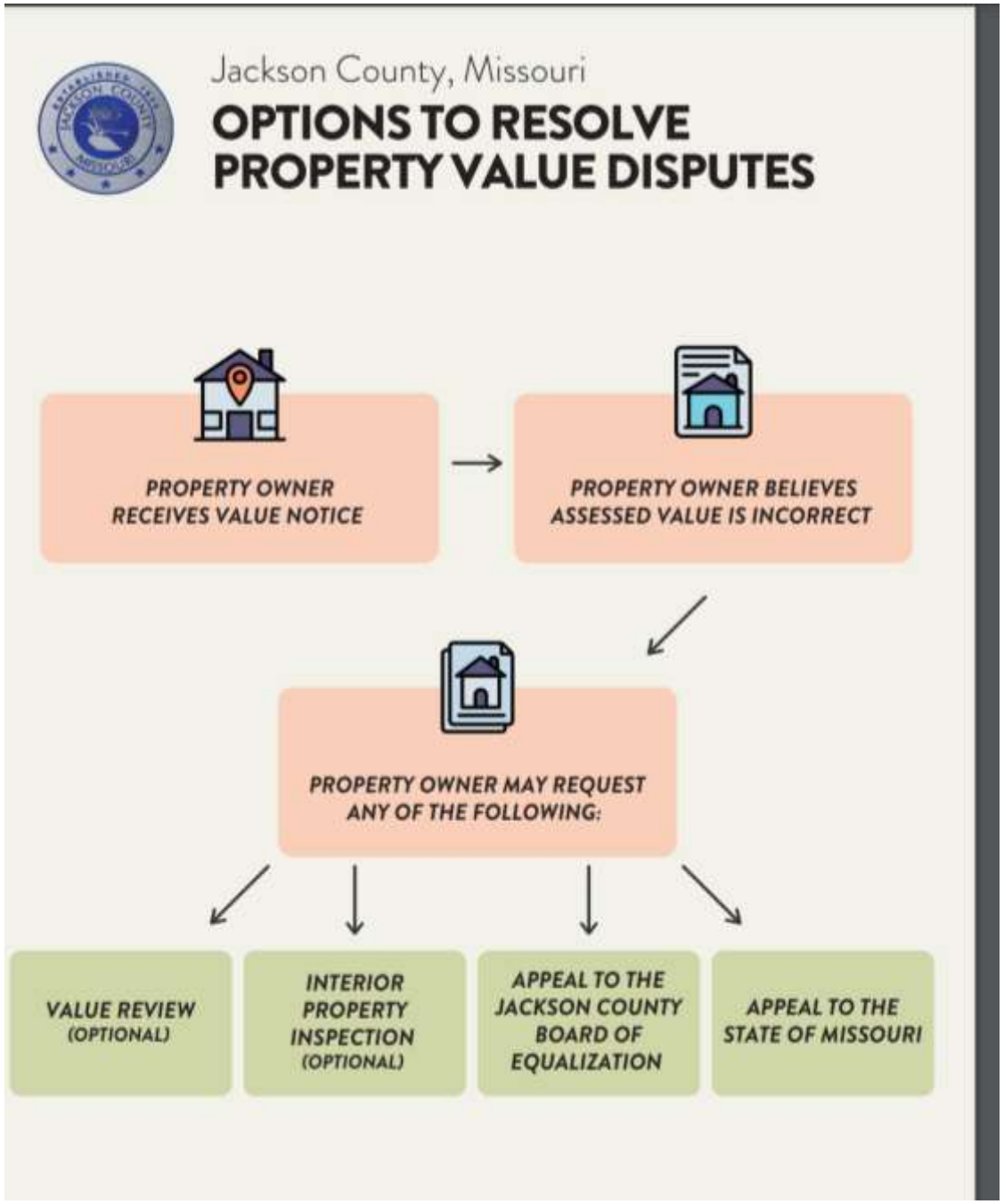
https://www.usps.com/manage/informed-delivery.htm

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.



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				CONTRACTED		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 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 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 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 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 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	x	x
Sales to STC Res Ratio														
Sales Ratios					x 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 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 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						
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						
Informal Hearings					TYLER									
BOE Hearings					TECHNOLOGIES									
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	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 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

HOME / OUR COUNTY / About Us / Media Releases / Jackson County Assessor Announces Walk-in Property Value Reviews

Jackson County Assessor Announces Walk-in Property Value Reviews

JACKSON COUNTY ★ MISSOURI MEDIA RELEASE

Jackson County Assessor Announces Walk-in Property Value Reviews

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

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

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

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

Where:
1300 Washington St.
Kansas City, Missouri 64105

Hours of Operation:
Monday – Friday
8 a.m. – 4 p.m.

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

News Release PDF

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 9 abc

74° WEATHER SEARC

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

Infinite Scroll Enabled

Alan Shope
KMBC 9 News Reporter

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.

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)

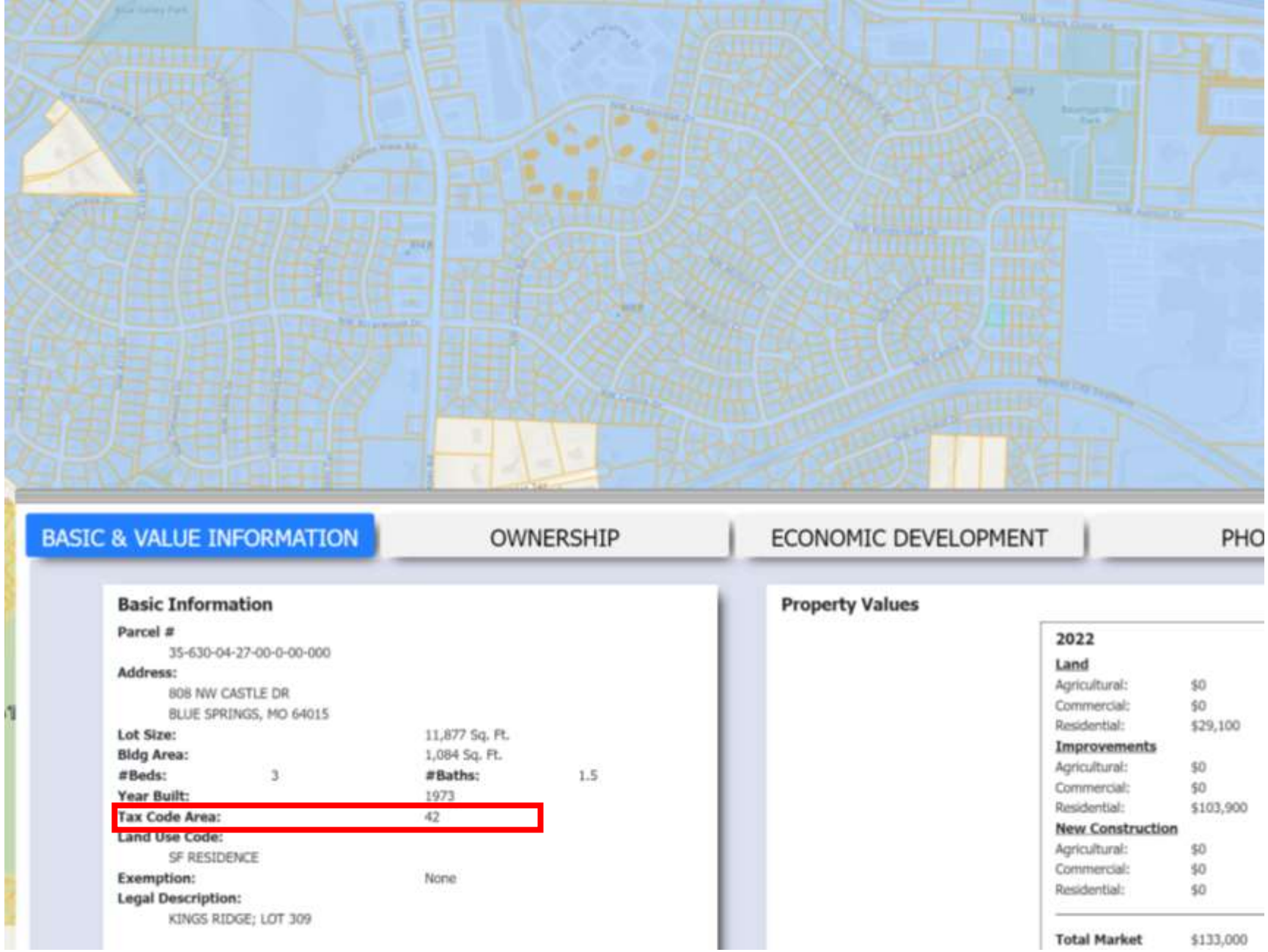
Item	Rate
School	6.3700
City – Independence	0.6059
Jackson County	0.5920
Library	0.3240
Junior College	0.2028
Mental Health	0.1113
Disabled Services	0.0836
State Blind Pension	0.0300
Total Tax Rate	8.3296

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/

2022 REAL ESTATE TAX LEVY SCHEDULE

TAX CODE	CITY	CITY LEVY	FIRE DIST	FIRE LEVY	HND WKSHP	JR COLG	LBRY DIST	LBRY LEVY	MENTAL HEALTH	SCHOOL DIST	SCHOOL LEVY	JA COUNTY	MO BLIND PENNKIN	OTHER DISTRICTS	OTHER LEVY	TOTAL TAX LEVY
001	KC	1.6918			0.0836	0.2028	KC	0.5543	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	5.4171	0.5920	0.0300			8.4726
009	ID	0.6059			0.0836	0.2028	MC	0.3240	0.1113	ID	5.4171	0.5920	0.0300	BDIS		7.3867
010	SC	0.9700			0.0836	0.2028	MC	0.3240	0.1113	ID	5.4171	0.5920	0.0300			7.7508
011	UN				0.0836	0.2028	MC	0.3240	0.1113	ID	5.4171	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			8.2696
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	5.4171	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		7.7137
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			9.0536
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		CT	1.3449	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	5.4171	0.5920	0.0300			8.2807
051	UV				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			8.4301
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			8.7643
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	9.1082
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 X 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 x Residential 19% = $19,000 - $11,400 = $7,600

- Taxable Value / 100 = ___ x Tax Rate = Tax Bill

  - $7,600 / 100 = $76 x $7.8368 = $595.59

  - If an appraisal costs $400, your assessed value would have to increase by more than $5,100 to cover that expense.

  - In this example, it would be a 26% increase (from $19,000 to $24,100).

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.

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.

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

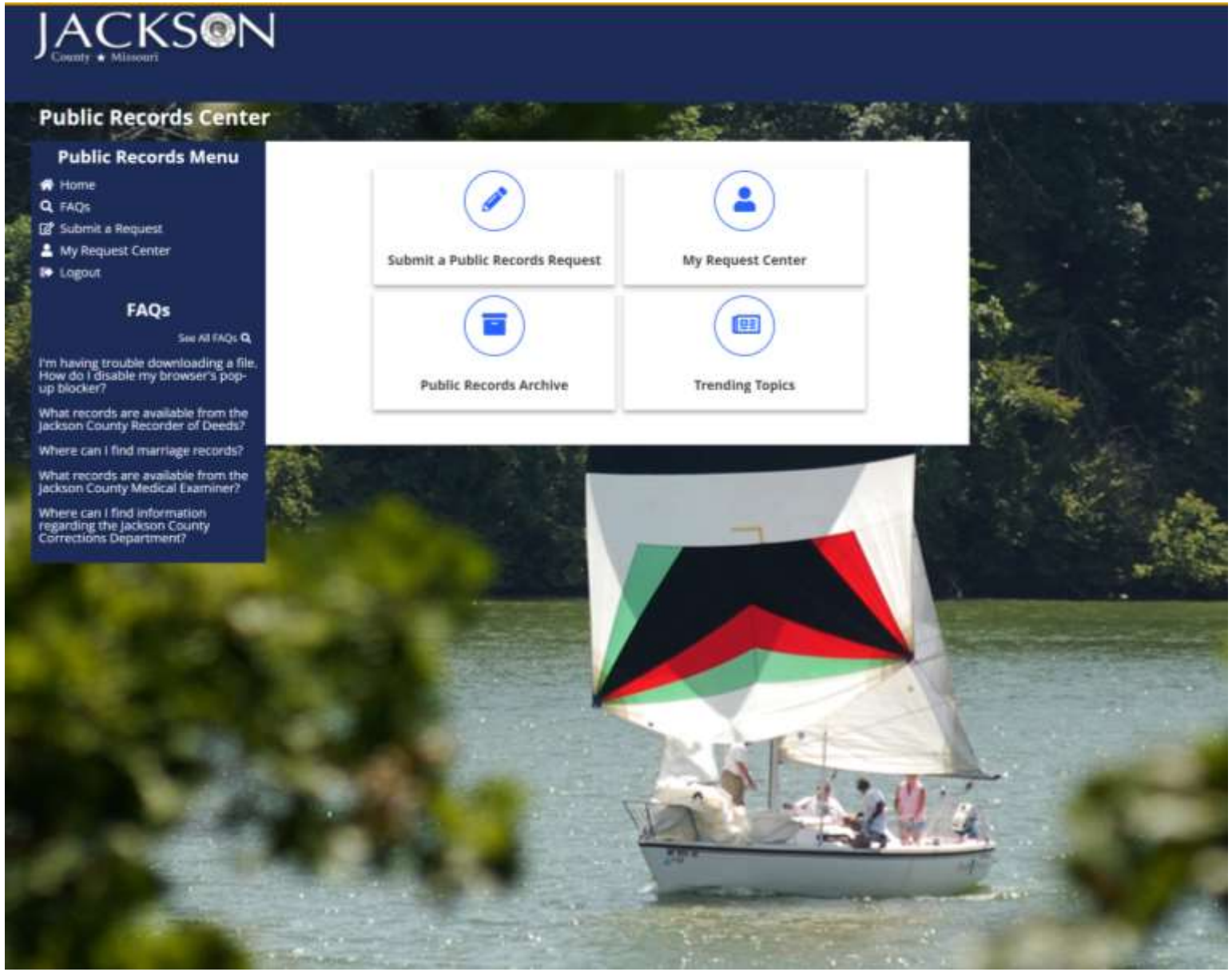
Market Value Jackson County definition:

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

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:

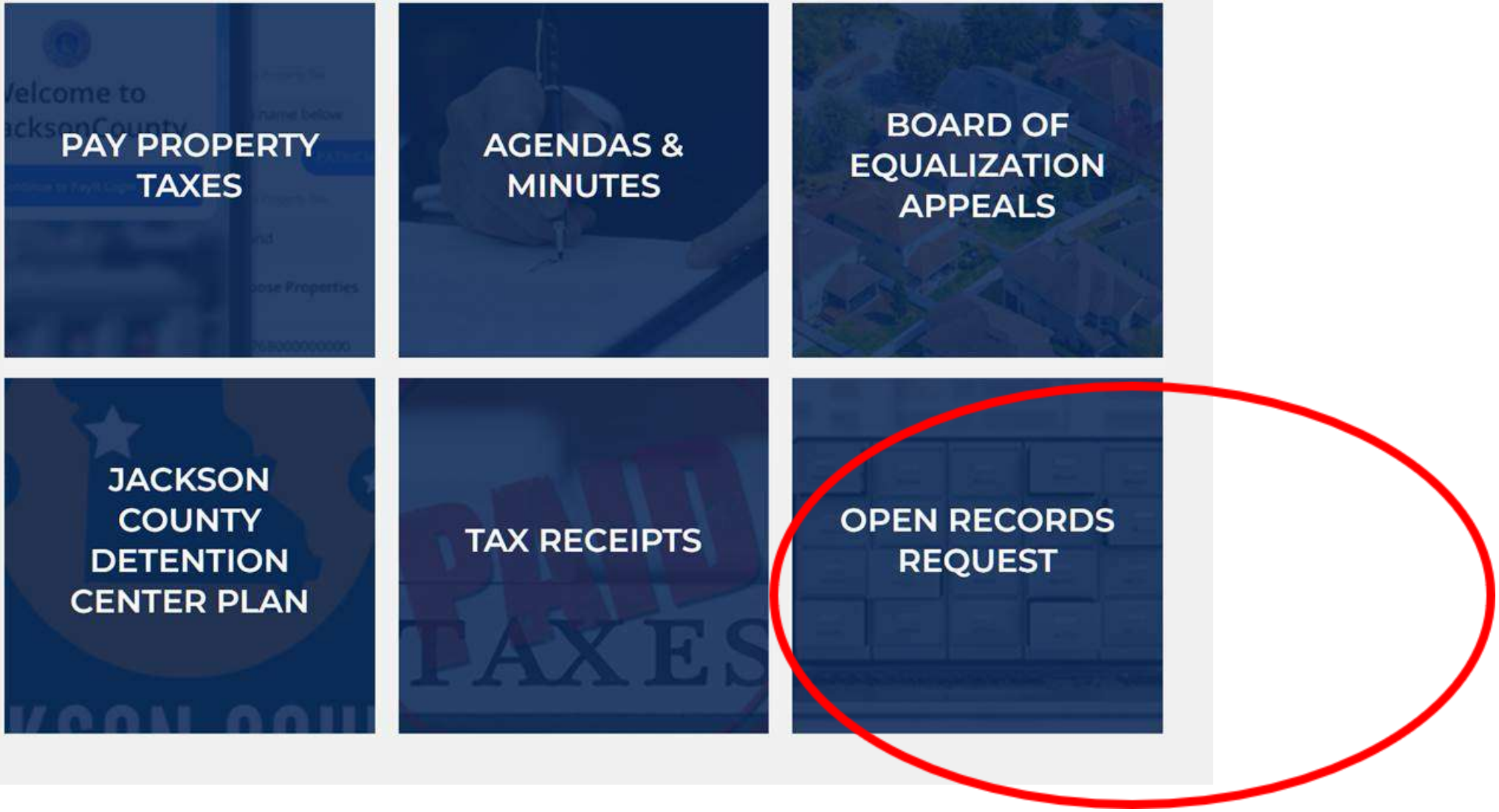
"All documents, calculations, forms, inspections, competitive sales used by the Assessment Department to determine the assessed value of my property at ADDRESS and PARCEL ID."

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://www.jacksongov.org/Home

FEATURED CONTENT



JACKSON
County ★ Missouri

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

JACKSON
County ★ Missouri

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Where can I find information 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

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.

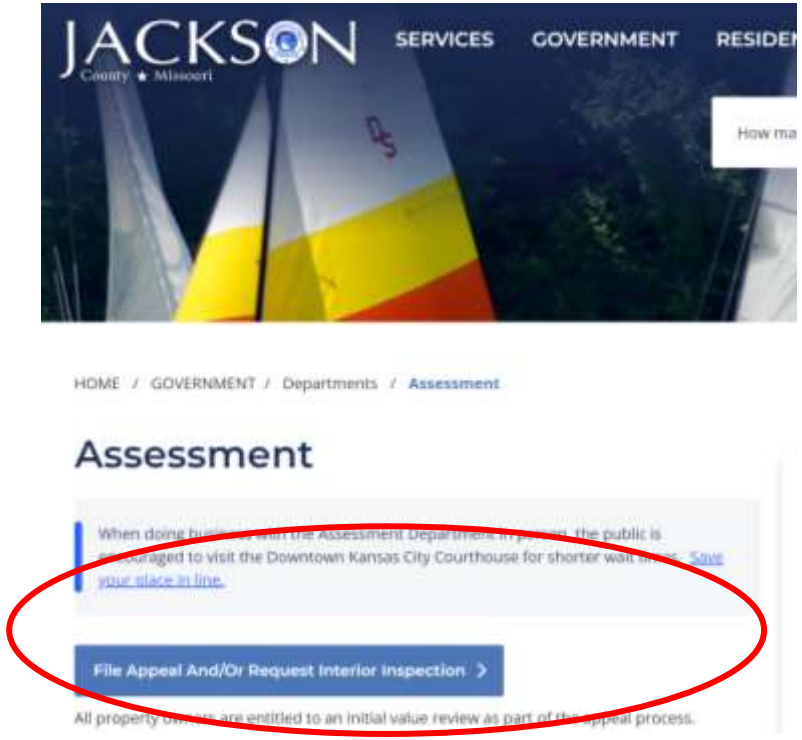
What to do if you didn’t sign up for Informed Delivery

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.

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.

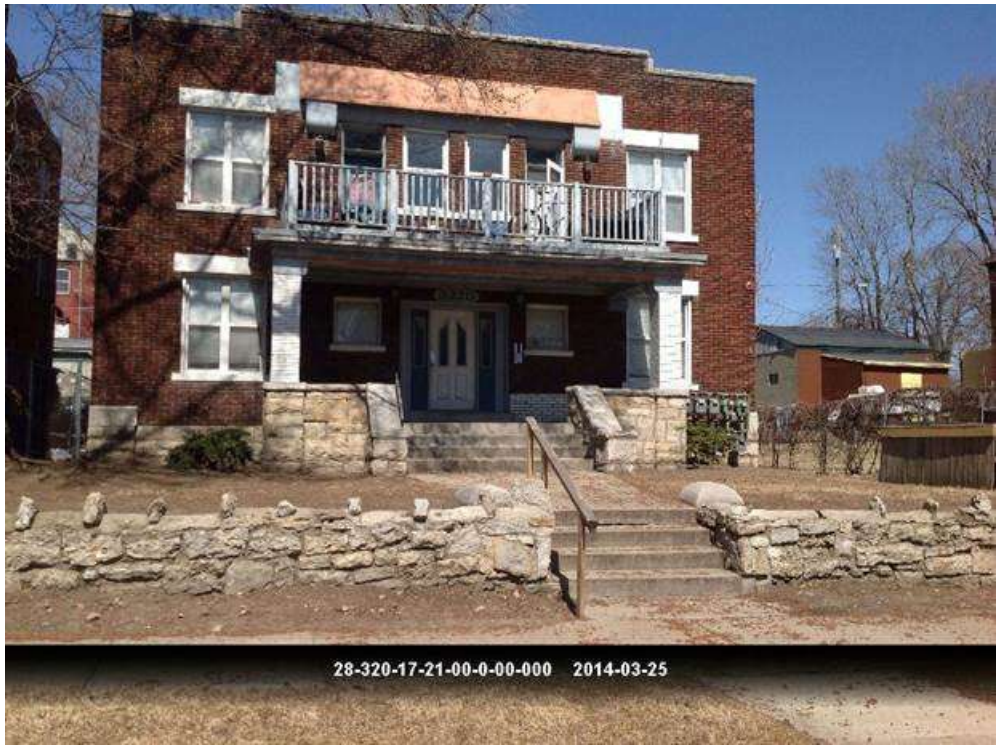
When do you think the County will get a notice to the taxpayer about this property with the new value?

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

JACKSON County ★ Missouri

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

Powered by GovQA

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:	$0	Total Market Value:	$143,000	Total Market Value:	$143,000	Total Market Value:	$125,903
Total Assessed Value:	$0	Total Assessed Value:	$27,171	Total Assessed Value:	$27,171	Total Assessed Value:	$23,922
Total Taxable Value:	$0	Total Taxable Value:	$27,170	Total Taxable Value:	$27,170	Total Taxable Value:	$23,922

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

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

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

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 DAP: 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:	$0	Total Market Value:	$1,000	Total Market Value:	$1,000	Total Market Value:	$900
Total Assessed Value:	$0	Total Assessed Value:	$190	Total Assessed Value:	$190	Total Assessed Value:	$171
Total Taxable Value:	$0	Total Taxable Value:	$190	Total Taxable Value:	$190	Total Taxable Value:	$171

Property Values

2023		2022		2021		2020	
Total Market Value:	$1,400	Total Market Value:	$1,000	Total Market Value:	$1,000	Total Market Value:	$900
Total Assessed Value:	$266	Total Assessed Value:	$190	Total Assessed Value:	$190	Total Assessed Value:	$171
Total Taxable Value:	$266	Total Taxable Value:	$190	Total Taxable Value:	$190	Total Taxable Value:	$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 | OWNERSHIP | ECONOMIC DEVELOPMENT | PHOTOS | PROPERTY TOOLS | 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	Total Market Value:	$45,000	Total Market Value:	$45,000	Total Market Value:	$44,160
Total Assessed Value:	$0	Total Assessed Value:	$8,550	Total Assessed Value:	$8,550	Total Assessed Value:	$8,391
Total Taxable Value:	$0	Total Taxable Value:	$8,550	Total Taxable Value:	$0	Total Taxable Value:	$0

2023		2022		2021		2020	
Total Market Value:	$60,800	Total Market Value:	$45,000	Total Market Value:	$45,000	Total Market Value:	$44,160
Total Assessed Value:	$11,552	Total Assessed Value:	$8,550	Total Assessed Value:	$8,550	Total Assessed Value:	$8,391
Total Taxable Value:	$11,552	Total Taxable Value:	$8,550	Total Taxable Value:	$0	Total Taxable Value:	$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 | OWNERSHIP | ECONOMIC DEVELOPMENT | PHOTOS | PROPERTY TOOLS | ELECTED OFFICIALS

Basic Information

Parcel #
46-620-08-26-00-0-00-000

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:
HARLBORO 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:	$727,930	Total Market Value:	$4,053	Total Market Value:	$0	Total Market Value:	$0
Total Assessed Value:	$87,352	Total Assessed Value:	$486	Total Assessed Value:	$0	Total Assessed Value:	$0
Total Taxable Value:	$87,352	Total Taxable Value:	$486	Total Taxable Value:	$0	Total Taxable Value:	$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 | ECONOMIC DEVELOPMENT | PHOTOS | PROPERTY TOOLS | 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:
HEALTH CARE @ 19%

Exemption: None

Legal Description:
SEC-29 TWP-49 SEC-30---FT 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 FT IN ROW)

Property Values

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

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

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

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 genus—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 genus—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).

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 datee 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

STEP 14

Your Board of Equalization Hearing

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 $XXXXX.”
- “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

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.

Hearing Date: 9/30/2021 **Hearing Time: 9:00 AM**

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

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

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

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

Has Docs: Stip Status: APPROVED VKK 4/3/20

BOE2019-11282 2018MU-

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** S Price: **$479,900**
Area: **207 - Blue Springs Buckner Oak Grove Grain Valley**

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

General Information

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

Listing Office Information

Show: **Call Co-op, Combo Lockbox, Occupied** List Dt: **08/24/2019**
Poss: L Type: **ER** Exp Dt: **11/30/2019**
LO: **Keller Williams Northland Prts** Ofc Ph: **816-452-4200** Ofc Ext:
LA: **Jim Fussell** Agt Ph: **816-401-3716** Ofc Fax: **816-326-3600**
Agt Email: **jimfussell@kw.com**
LA2: Agt Ph: SAC: **0**
LA Cap: **Designated Agent** Co-op: **913-451-7469** BAC: **2.5**
Builder: Pho: TBC: **2.5**
Inet: **All** Bonus: XD: 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: **I 70 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	L	Features	Rm	Size	L	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	GRT		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
BF4		B		BR4	10X11	B	
LIV	18X20	1		BF2	11X11	1	

Additional Information

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

Financial Information

Will Sell: **Cash, Conventional, FHA, VA** HOA: **$415/YR** Deposit: **Continental Title**
Tax: **$7,072** Spc Tax: **$0** Ttl 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** S Price: **$235,500**
Area: **207 - Blue Springs Buckner Oak Grove Grain Valley**

Sub: **Brittany Ridge** Type: **Single** CDOM: **11**
Bed: **3** Full Bath: **2** Half Bth: **1** DOM: **11**
Above Grade Fin: Source: Total SF:
Below Grade Fin: Source: Source:
Lsz: Yr Blt: Age: **11-15 Years**
Lgl: **BRITTANY RIDGE 3RD PLAT LOT 119**
FP: **Y** RP: **N** CA: **Y** Gar: **Y** Brk ID: **PRKC**
Acr: Bsmt: **Y** Agt ID: **BRICHOUS**

General Information

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

Listing Office Information

Show: **Call Co-op, iBox** List Dt: **04/30/2018**
Poss: **Close Of Sale** L Type: **ER** Exp Dt: **10/26/2018**
LO: **Platinum Realty LLC** Ofc Ph: **888-220-0988** Ofc Ext:
LA: **Jason Brickhouse** Agt Ph: **816-510-6444** Ofc Fax: **888-220-0989**
Agt Email: **willsellfast@sbcglobal.net**
LA2: Agt Ph: SAC: **0**
LA Cap: **Designated Agent** Co-op: **9134517469** BAC: **3.0**
Builder: Pho: TBC: **3.0**
Inet: **All** Bonus: XD: 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**

Room Information

Rm	Size	L	Features	Rm	Size	L	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: Ownrshp: **Private** REO: **N**
Ceiling R: Walls R: Other R: Phone: **I**
Owners: City Limits: **Yes** Streets: **Pub Maint**
Heating: **Forced Air Gas** Cooling: **Central Electric**
Water: **City/Public** Sewer: **City/Public**
Warranty:
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** Ttl Tax: **$2,547** Tax Com:

Status Change Information

Prev OLP: Orig LP: **$232,500** Mod Dt: **06/28/2018** Entry Dt: **04/30/2018**
S Brk: **RE/MAX Premier Properties** Cont Dt: **05/11/2018** Close Dt: **06/28/2018**
S Agent: **Angie Niccum** Agency: **Designated Buyer A** DUC: **48**
Terms: **FHA** Financial Concessions: **$0.00**
Major Rep: **$** Incentives:
Concess:
One Time Showing:

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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 Grad	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	2646	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.

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

STEP 15

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?

FREEDOM, INC. FORWARD

HOME | UPCOMING ELECTION | GET INVOLVED | HISTORY | CAPITOL REPORTS | ABOUT

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/

NEWS > LOCAL NEWS

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.”*

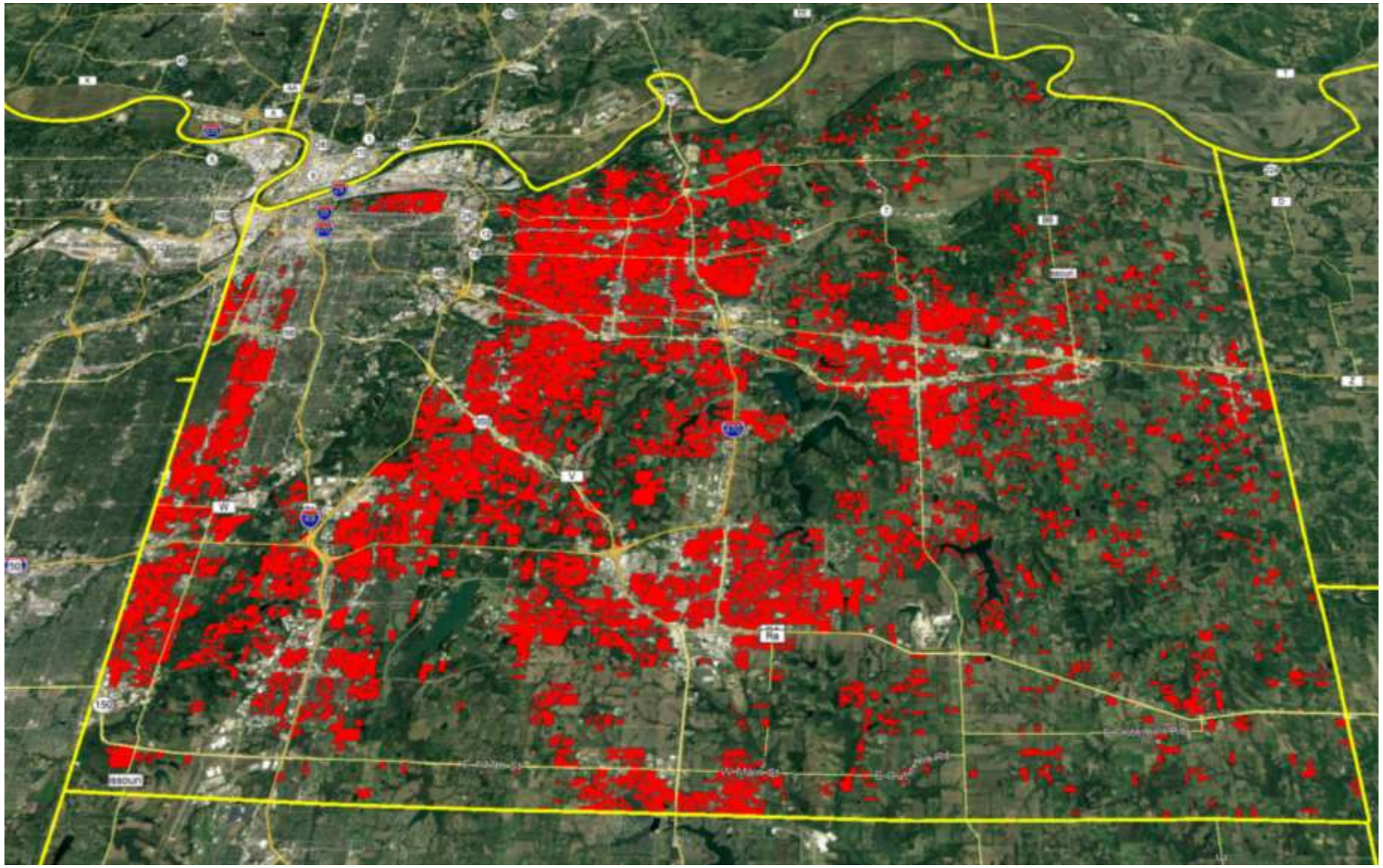
That sounds real strict until you find out that she can cherry-pick what parcel data to send to the STC that helps her hit that range.

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.

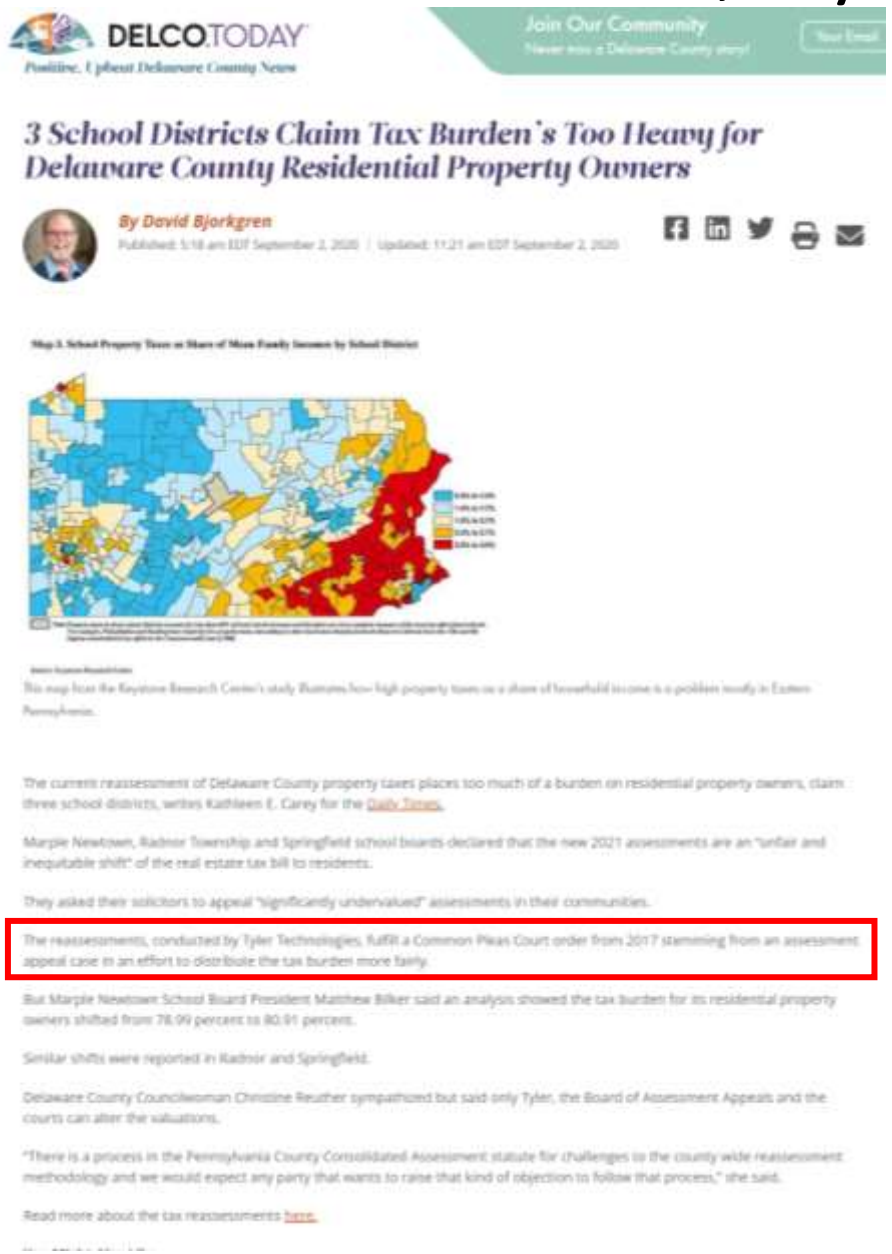
74,311 total parcels

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



DELCOTODAY

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

By David Bjorkgren

Published: 5:18 am EDT September 2, 2020 | Updated: 11:21 am EDT September 2, 2020

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

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%**

From: Greater Kansas City Board of Realtors

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%

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

Here’s what happened: 2022

Frank White Jr. - Jackson County Executive

County Executive

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

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

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

“But it doesn’t matter who wins elections in Jackson County….”

Frank White Jr. - Jackson County Executive

County Executive

Not so.

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

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

Elections do have consequences.

The buck does stop with Frank White.

Does the County Need Money?

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

Renting a new County Administration building: $9M

Hiring outside firm to run the Assessment: $17M

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

New Royals Stadium? Who Knows?

2019 REVENUE BUDGET

GENERAL FUND

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

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

2023 REVENUE BUDGET
GENERAL FUND

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ADOPTED 2021	ADOPTED 2022	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	15,271,501
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	260,753
045	Assessment	8,337,842	7,924,791	6,971,882
049	Collector's Maintenance	1,016,824	921,329	-
400	County Urban Road System	593,343	329,244	-
		117,981,960	119,144,156	102,452,315
CAPITAL 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
		29,025,369	26,948,488	64,877,479
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
		64,920,684	66,094,684	67,047,692
ENTERPRISE:				
300	Park Enterprise	5,663,490	6,392,465	6,090,741
Total - Appropriated Funds		308,837,863	311,905,498	393,637,752
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		467,067	469,652	490,057
Total All Funds		$ 310,304,930	$ 314,375,151	$ 394,127,809

JACKSON COUNTY, MISSOURI

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	177,142,955	$ 154,143,166
013	County Improvement	15,500,000	45,700,000	10,396,000
		143,270,825	222,842,955	164,539,166
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	24,900	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	408,137
049	Collector's Fee	106,544	-	-
050	American Rescue Plan	-	52,227,809	-
400	County Urban Road System	191,810	-	-
		115,655,357	180,499,070	126,561,243
CAPITAL PROJECTS:				
011	Rock Island Railroad	414,544	333,463	333,463
019	Sports Complex Sales Tax	19,420,116	32,827,146	31,007,138
		19,834,660	33,160,609	31,340,601
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
		60,966,653	69,531,315	75,877,527
ENTERPRISE:				
300	Park Enterprise	6,225,162	7,006,433	8,411,643
		6,225,162	7,006,433	8,411,643
INTERNAL SERVICE:				
060	Self Insurance	-	5,550,086	6,314,767
061	Vehicle Lease	-	-	1,596,000
080	Office Services	-	-	-
		-	5,550,086	7,910,767
	Grand Total	$ 345,952,657	$ 518,679,868	$ 414,640,947

JACKSON COUNTY, MISSOURI

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

Since the last assessment, in 2021:

- The County Assessment staff has doubled from 50 full-time employees to more than 100.

- The County entered into a $17M contract with 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.**

January 2021

Nicole Galloway, CPA
Missouri State Auditor

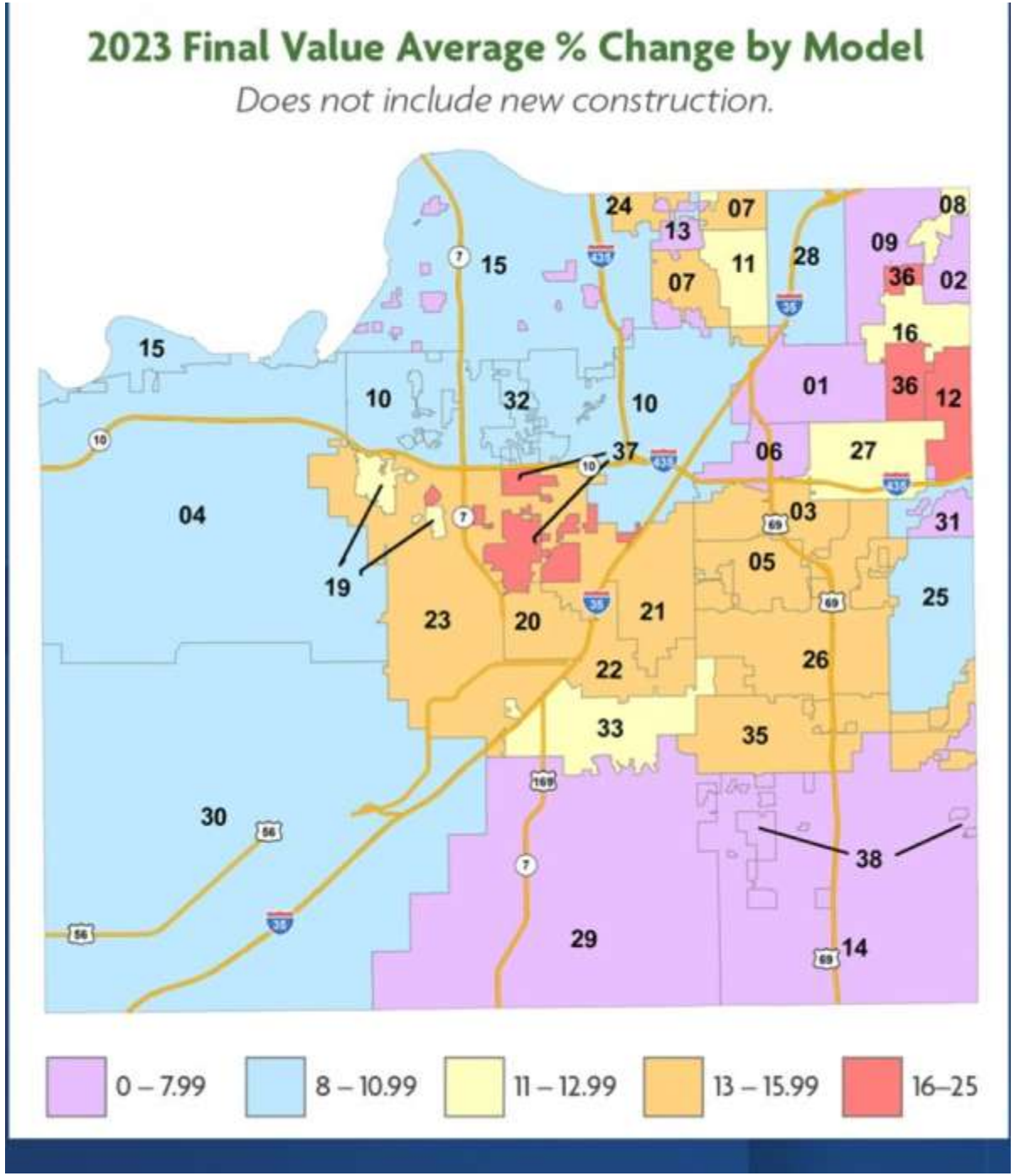
CITIZENS SUMMARY

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.

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



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

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

Basic Information

Parcel #
62-340-01-28-00-0-00-000

Address:
137 NW MORTON DR
LEES SUMMIT, MO 64081

Lot Size:		22,652 Sq. Ft.	
Bldg Area:		3,623 Sq. Ft.	
#Beds:	5	**#Baths:**	4.5
Year Built:		2007	
Tax Code Area:		49	

Land Use Code:
SF RESIDENCE

Exemption: None

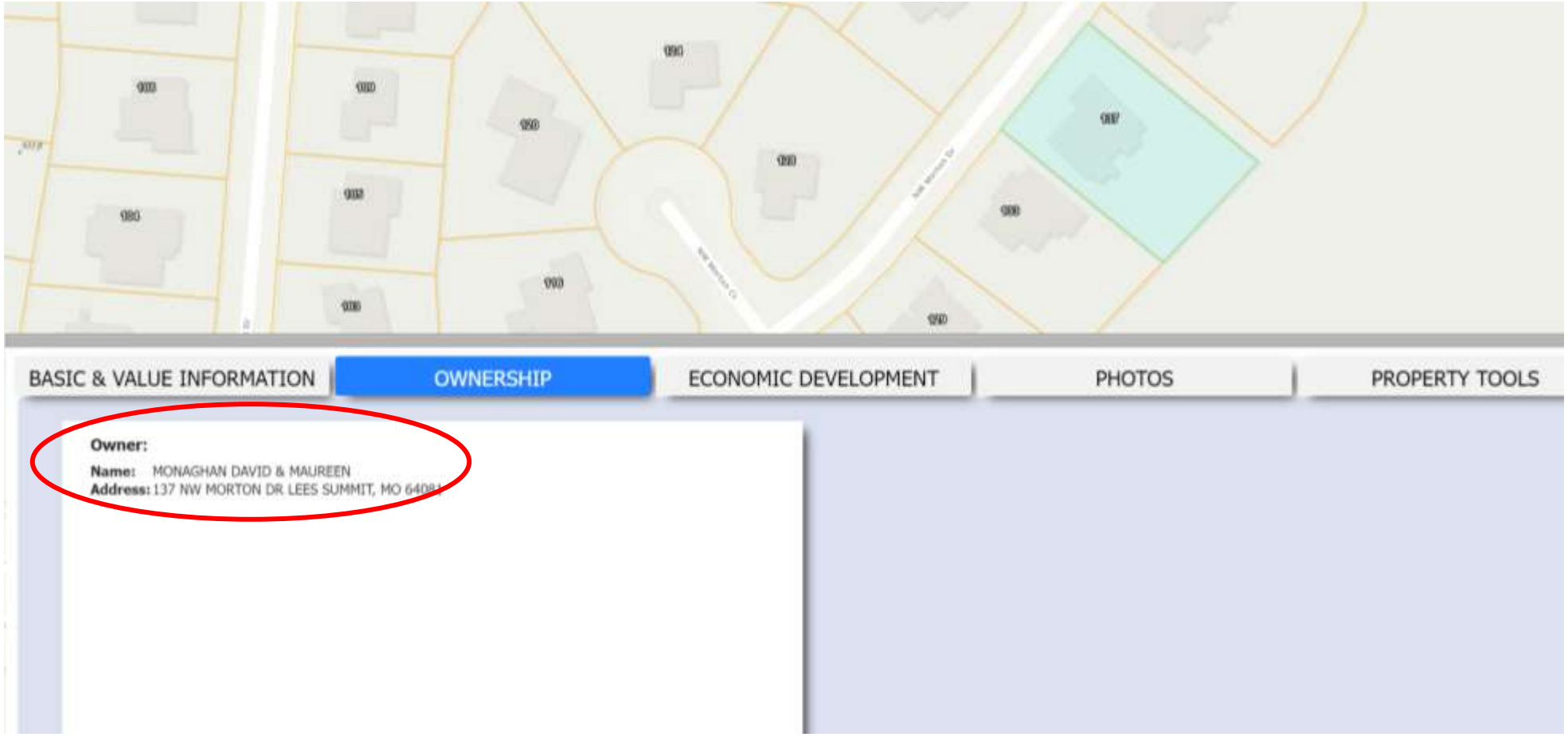
Legal Description:
WINTERSET VALLEY 2ND PLAT—LOT 1207

Property Values

2023		2022		2021		2020	
Total Market Value:	$809,100	Total Market Value:	$712,000	Total Market Value:	$712,000	Total Market Value:	$620,337
Total Assessed Value:	$153,729	Total Assessed Value:	$135,281	Total Assessed Value:	$135,281	Total Assessed Value:	$117,865
Total Taxable Value:	$153,729	Total Taxable Value:	$135,280	Total Taxable Value:	$135,280	Total Taxable Value:	$117,864

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

Not Everybody’s Taxes Increased a Lot

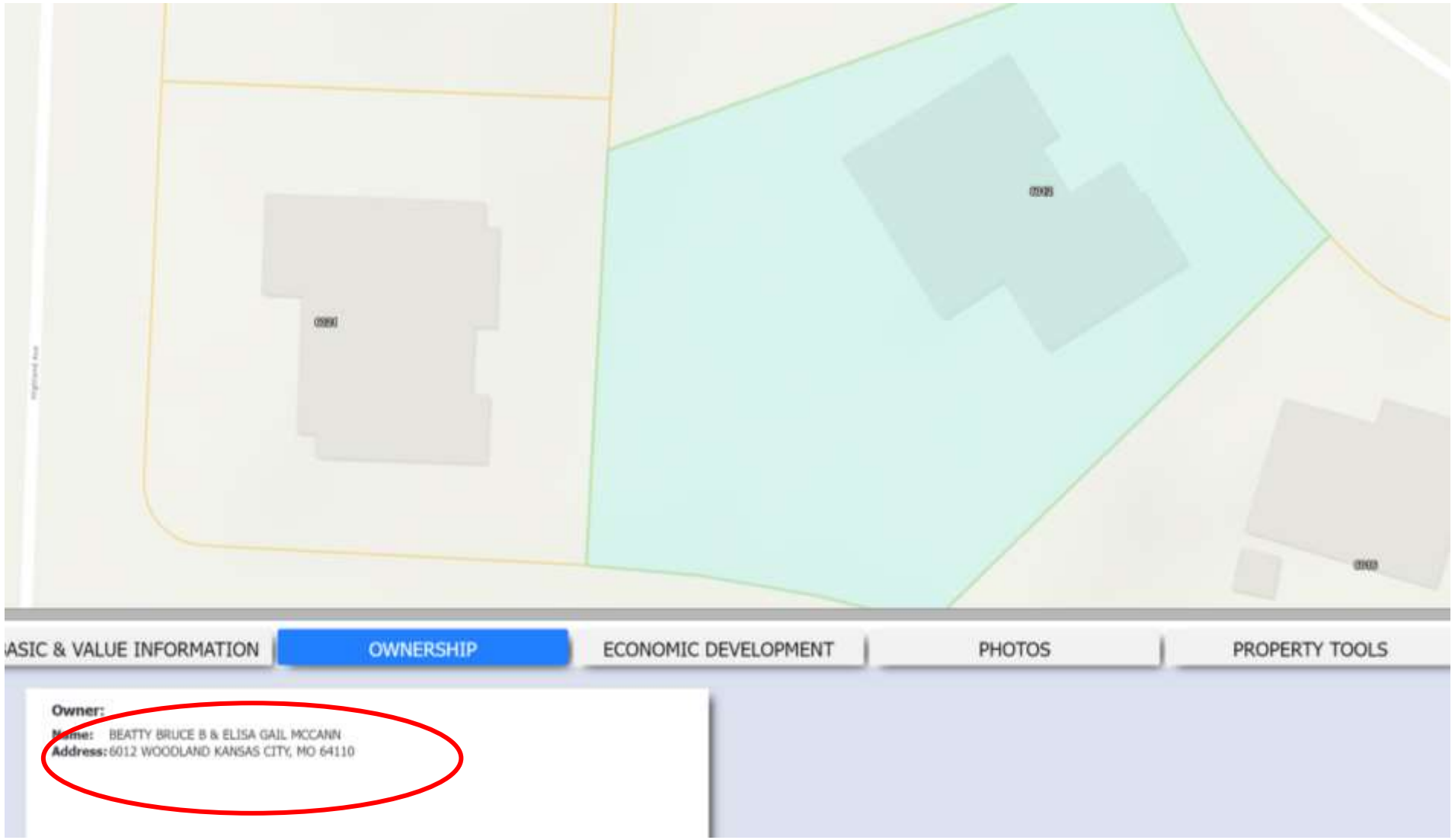


It belongs to the Deputy County Assessor.

Not Everybody’s Taxes Increased a Lot

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

Not Everybody’s Taxes Increased a Lot

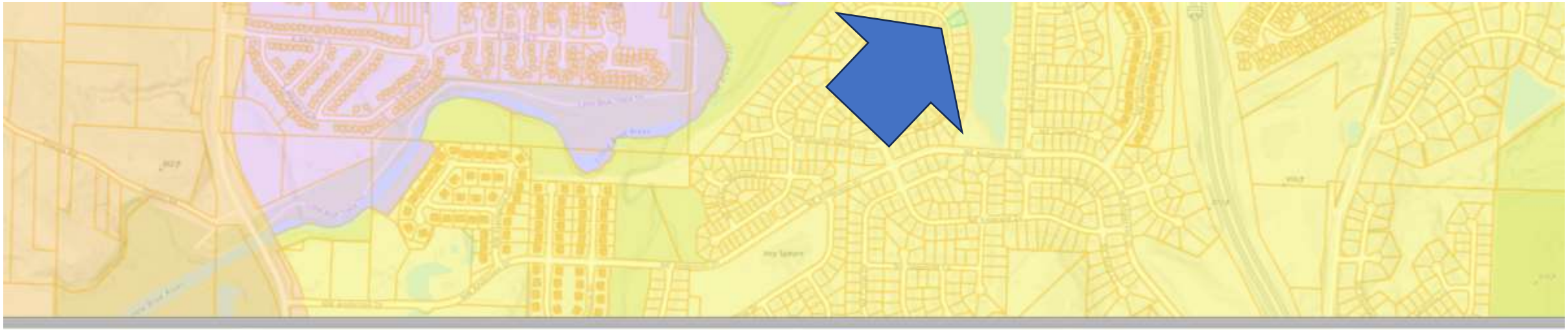


It belongs to the County Assessor.

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

Percentage Change from 2021 to 2023. County Parcel Viewer Data

Not Everybody’s Taxes Increased a Lot



SIC & VALUE INFORMATION | OWNERSHIP | ECONOMIC DEVELOPMENT | PHOTOS | PROPERTY TOOLS | ELECTED OFFICIALS

Basic Information

Parcel #
34-820-21-14-00-0-00-000

Address:
412 NE PARKS EDGE DR
LEES SUMMIT, MO 64064

Lot Size:		11,795 Sq. Ft.	
Bldg Area:		2,586 Sq. Ft.	
#Beds:	4	**#Baths:**	3.5
Year Built:		2001	
Tax Code Area:		39	

Land Use Code:
SF RESIDENCE

Exemption: None

Legal Description:
OAKS RIDGE MEADOW 10TH PLAT LOTS 317,328-368,374-383 AND 392-399; LOT 351

Property Values

2023		2022		2021		2020	
Total Market Value:	$382,000	**Total Market Value:**	$356,000	**Total Market Value:**	$356,000	**Total Market Value:**	$332,910
Total Assessed Value:	$72,580	**Total Assessed Value:**	$67,640	**Total Assessed Value:**	$67,640	**Total Assessed Value:**	$63,253
Total Taxable Value:	$72,580	**Total Taxable Value:**	$67,640	**Total Taxable Value:**	$67,640	**Total Taxable Value:**	$63,253

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

QUESTIONS