

STATE TAX COMMISSION OF MISSOURI

ORDER REGARDING JACKSON COUNTY RESIDENTIAL PROPERTY TAX ASSESSMENTS

COMES NOW the State Tax Commission of Missouri on this 22nd day of April 2025, pursuant to the powers vested in it by the constitution and statutes of this state, and hereby directs and orders the Jackson County Executive, the Jackson County Board of Equalization, and the Jackson County Director of Assessment (hereafter “Jackson County assessing officials”), as follows:

1. Section 138.410, RSMo, bestows upon this Commission general supervision over all the assessing officers of this state and over county boards of equalization and appeal in the performance of their duties concerning the general property tax. It is the responsibility of the Commission to inquire into the methods of assessment and determine whether the assessing officers and boards of equalization are discharging their duties as required by law. To this end, the Commission has powers commensurate with its responsibility and may issue orders designed to enforce the law and assure uniformity. *Cassily v. Riney*, 576 S.W.2d 325 (Mo. banc 1979); *Cuivre River Electric, Inc. v. State Tax Commission of Missouri*, 769 S.W.2d 432, 435 (Mo. banc 1989).
2. The Jackson County Executive is responsible for the administration of the affairs of Jackson County, has the power to correct mistaken or erroneous assessments and taxes mistakenly or erroneously levied or paid, and shall assign all duties and functions prescribed by law or this charter for the county assessor.
3. The Jackson County Director of Assessment, who is head of the Jackson County Assessment Department, is responsible for assessment of property in Jackson County in a manner that complies with Missouri law.
4. The Jackson County Board of Equalization is responsible for hearing all appeals from the Jackson County Assessment Department and correcting and adjusting property assessments accordingly.
5. Pursuant to Section 137.115.10, RSMo, before an assessor may increase the assessed valuation of any parcel of subclass (1) real property by more than fifteen percent since the last assessment, excluding increases due to new construction or improvements, the assessor shall conduct a physical inspection of such property.
6. Section 137.115.11, RSMo, provides that if a physical inspection is required, the assessor shall notify the property owner of that fact in writing and shall provide the

owner clear written notice of the owner's rights relating to the physical inspection. If a physical inspection is required, the property owner may request that an interior inspection be performed during the physical inspection. The owner shall have no less than thirty days to notify the assessor of a request for an interior physical inspection.

7. Section 137.115.12, RSMo, provides that in cases of valuation increase by more than fifteen percent, a physical inspection shall include, but not be limited to, an on-site personal observation and review of all exterior portions of the land and any buildings and improvements to which the inspector has or may reasonably and lawfully gain external access, and shall include an observation and review of the interior of any buildings or improvements on the property upon the timely request of the owner. Mere observation of the property via a drive-by inspection or the like shall not be considered sufficient to constitute a physical inspection in these cases.

8. The Commission finds and determines that Sections 137.115.10, 137.115.11, and 137.115.12, RSMo, are mandatory and not merely directory in nature. In the event a property owner appeals an assessment, if the assessor fails to establish that proper notice was given and that a physical inspection was performed in accordance with Section 137.115, RSMo, the property owner shall prevail as a matter of law. Section 138.060.1, RSMo. The Commission has consistently ruled that property assessment increases must not exceed fifteen percent from the last assessment when the assessor fails to comply with the notice and inspection provisions of these statutes. See *Christopher and Sarah Slusser v. Jake Zimmerman, Assessor, St. Louis County, Missouri*, Appeal No. 17-10066; *Cameron Walker v. Gail McCann Beatty, Assessor, Jackson County, Missouri*, Appeal No. 21-30073; *Rusty Parker v. Eric Dugal, Assessor, St. Francois County, Missouri*, Appeal No. 21-84001.

9. On August 6, 2024, after finding and determining that in conducting its biennial reassessment for 2023, Jackson County assessing officials failed to give proper notice to property owners and failed to perform physical inspections as required by Section 137.115, RSMo, where the assessed valuation of residential real property increased by more than fifteen percent since the last assessment, resulting in mistaken or erroneous assessments and taxes that were mistakenly or erroneously levied or paid in 2023, the Commission issued an Order directed to Jackson County assessing officials pertaining to the 2023 biennial reassessment.

10. Rather than complying with the Commission's 2024 Order, Jackson County disregarded it and carried over its excessive, mistaken, and erroneous 2023 assessments into 2024, resulting in excessive, mistaken, and erroneous tax collections in both 2023 and 2024.

11. At the same time, Jackson County challenged the legality of the Commission's 2024 Order. However, after a thorough review of the law, the pertinent facts, and the

numerous legal challenges brought by Jackson County, the Jackson County Circuit Court ruled on March 31, 2025, in Case No. 2416-CV25478 that “the Commission has acted lawfully and within its authority; that the Commission issued its Order upon substantial and competent evidence; and that the Commission did not act arbitrarily, capriciously, or unreasonably in reaching its conclusions or entering its Order.”

12. On April 17, 2025, Jackson County Executive Frank White, Jr. and Jackson County Director of Assessment Gail McCann-Beatty issued a joint press release stating that residential property assessment increases in 2025 will be limited to no more than 15%. However, their only references to the Commission’s 2024 Order were to say that “Jackson County is weighing its legal options carefully” and to declare:

“The truth is simple: the money from 2023 and 2024 is gone. It was spent to keep teachers in classrooms, keep fire trucks running, and keep services moving . . . What’s left now is to fix the system, not pretend we can go back in time.”

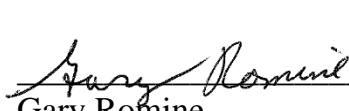
13. Taken as a whole, the Jackson County April 17, 2025, press release strongly suggests that Jackson County assessing officials still refuse to comply with the Commission’s 2024 Order by rolling back 2023 and 2024 residential assessments to their proper amounts.

14. Unless 2023 and 2024 residential assessments are rolled back to their proper amounts, they will establish an excessive, mistaken, and erroneous baseline for the 2025 residential assessments.

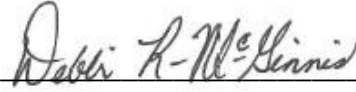
WHEREFORE, in order to prevent excessive, mistaken, and erroneous assessments and taxes from being levied or paid in 2025, and in order to ensure compliance with Missouri law, the Commission orders as follows:

1. Jackson County assessing officials shall correct the 2023 and 2024 Assessment Rolls to reflect assessed values that are limited in the manner required by the Commission’s August 6, 2024, Order.
2. Jackson County assessing officials shall not enter an assessed valuation in the 2025 Assessment Roll for any parcel of subclass (1) real property, excluding increases due to new construction or improvements, that exceeds its true value in money, or the assessed valuation for the parcel recorded in the 2024 Assessment Roll (after adjustment as required by the Commission’s August 6, 2024, Order), plus an additional fifteen percent, whichever is less.

STATE TAX COMMISSION OF MISSOURI



Gary Romine
Chairman



Debbi McGinnis
Commissioner

Greg Razer
Commissioner

Dated at Jefferson City, Missouri
On this 22nd day of April 2025