

# STATE TAX COMMISSION OF MISSOURI

## ORDER REGARDING JACKSON COUNTY 2025 RESIDENTIAL PROPERTY TAX ASSESSMENTS

COMES NOW the State Tax Commission of Missouri, 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. This Order supersedes the Order Regarding Jackson County Residential Property Tax Assessments issued on April 22, 2025.
2. 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).
3. 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.
4. 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.
5. 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.
6. 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.

7. 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.

8. 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.

9. 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.

10. Jackson County assessing officials have announced that, during the 2025 reassessment, they will not increase assessed valuation for any parcel of subclass (1) real property, excluding increases due to new construction or improvements, by more than fifteen percent.

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:

A. Jackson County assessing officials shall calculate a baseline for 2025 residential assessments by:

i. Starting with the assessed values reflected in the 2022 Assessment Roll; then,

ii. Adding new construction or improvements that occurred in 2022; then,

iii. Increasing the assessments of all residential parcels by fifteen percent or by an amount that represents the true value in money of the parcels, whichever amount is less; then,

iv. Adding new construction or improvements that occurred in 2023 and 2024.

B. Jackson County assessing officials shall use this baseline, calculated in the manner described in paragraph A. above, when calculating the 2025 residential assessments and 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 a value that is more than a fifteen percent increase from its valuation as calculated in the manner described in paragraph A., whichever is less.

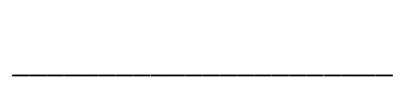
## STATE TAX COMMISSION OF MISSOURI



Gary Romine  
Chairman



Debbi McGinnis  
Commissioner



Greg Razer  
Commissioner

Dated at Jefferson City, Missouri

On this 22<sup>nd</sup> day of May 2025