

STATEMENT BY PRESTON SMITH, BEFORE THE JACKSON COUNTY
LEGISLATURE BUDGET COMMITTEE, JUNE 26, 2023. 2:10 PM

Mr. Chairman,

Thank you for the chance to address before your committee the analysis that I have completed so far on the 2023 Jackson County property tax assessment.

The Legislature passed an ordinance in 2007 that required that the Director of Assessment on or before May 31 of each year to file with the County Clerk a report showing every residential parcel with an increase in assessed valuation from the previous year in excess of 50% or \$50,000.

The County Clerk sent me that report, which contained about 100,000 parcels. In 2019, the report had about 50,000 parcels, so the number in the high category had doubled. This would mean that one out of three parcels in the county were considered high assessment

increases. This would make the 2023 property tax assessment the largest percentage increase we have had in the County's history.

Within about three hours of reviewing the report, I recognized there were serious errors in the data.

For example, an 8-unit, two-story apartment building that looks like it is a hundred years old was on the tax rolls in 2022 for \$143,000 and in the report, it was shown worth \$6,032,200, a 4,118 percent increase. A few days later on the parcel viewer, this property showed a market value of \$193,000. I have found other irregularities that I don't have time to elaborate on now but are included in your packet.

I pointed these and other errors out to the Assessment Department. They told me corrections were made in the report to the County Clerk, but did not send me a new report, and that all values generated before July 1 were subject to change.

Mr. Chairman, I am going to insert some new remarks from my submitted earlier statement that relates to a lie that County Assessor Gail McCann Beatty has repeated for most of her public appearances for four years. She says that state law “mandates that she assess all property at market value.”

In 2019, I showed how nearly one out of three residential parcels were magically set to exactly a 14.9 percent increase.

In 2021, I have calculated that the average increase in the County assessment was about 7 percent in market values, when the real market value increases of sales were closer to 27 percent. I believe the last assessment was increased artificially too low, leading into an Election year.

And I have evidence now that in 2023, the assessment of two out of three commercial parcels increased by 25 percent.

This not setting market values on parcels. This is a corrupt and haphazard process that penalizes the people of Jackson County.

Not only have there been errors in the only data that the Assessment Department has released, but I believe that they have violated several state laws at nearly every step during the last month.

- **State Statute 138.060** says that the assessor shall have the burden to prove that a physical inspection was performed according to 137.115. In the event that the assessor fails to provide sufficient evidence to establish that the physical inspection was performed according to state law, the property owner shall prevail on the appeal as a matter of law.

I have asked taxpayers to file Sunshine Act requests with the County to get the inspection records for their parcels. With each day the County tells them that it will be months before their request is fulfilled. If this inspection is documented, it should be a simple matter to send the paperwork. It should not take months. Taxpayers have a right to see the proof of this inspection, if it occurred at all, before their BOE hearing. I

ask the Legislature to put pressure on the County Assessment department to be forthcoming with this evidence.

But that's not all. The County, in the last two weeks, has changed links for taxpayers to make open records requests or said the system would not permit them to log in or some other change.

On behalf of the taxpayers of Jackson County, I am asking the County Legislature to reign in an Assessor and Assessment Department that has, in my opinion, violated the state law several times and has a complete disregard and disrespect for the people. Frank White and Gail McCann Beatty owe the taxpayers of this County an apology for how they have wasted millions of dollars only to create an assessment that is woefully inaccurate and is causing people to have to take off work to wait for hours to get their outrageous values lowered. They should be ashamed for how they have spent our money, and ashamed for the lies they continue to tell us daily.

Preston Smith
375 NW Weschester Drive

Blue Springs, MO 64014

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)

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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.

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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.

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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%	9.5%	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%

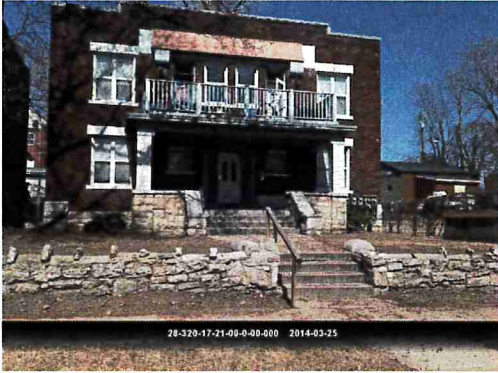
Lake Tapawingo, Sugar Creek, River Bend, Raytown and Unity Village were really hammered in this assessment.

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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.



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Monday, June 5, 2023



This parcel as well as many others are being reviewed still. A correction was made to this parcel after that report was generated.


As the report is due before we have certified values, we are still in the process of reviewing and making corrections to parcel data.

To monitor the progress or update this request please log into the [Public Records Center](#)



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

Basic Information
 Parcel #: 28-320-17-21-06-0-00-000
 Address: 3225 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 S LUT
 Exemption: None
 Legal Description: 6000 S 33RD AFB SEC 03, PT OF SE 1/4 OF NW 1/4 D&F, REG 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 N 141' TH E 50' TH S TO; POS

Property Values

2023	2022	2021	2020
Total Market Value: \$0	Total Market Value: \$143,000	Total Market Value: \$143,000	Total Market Value: \$125,000
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

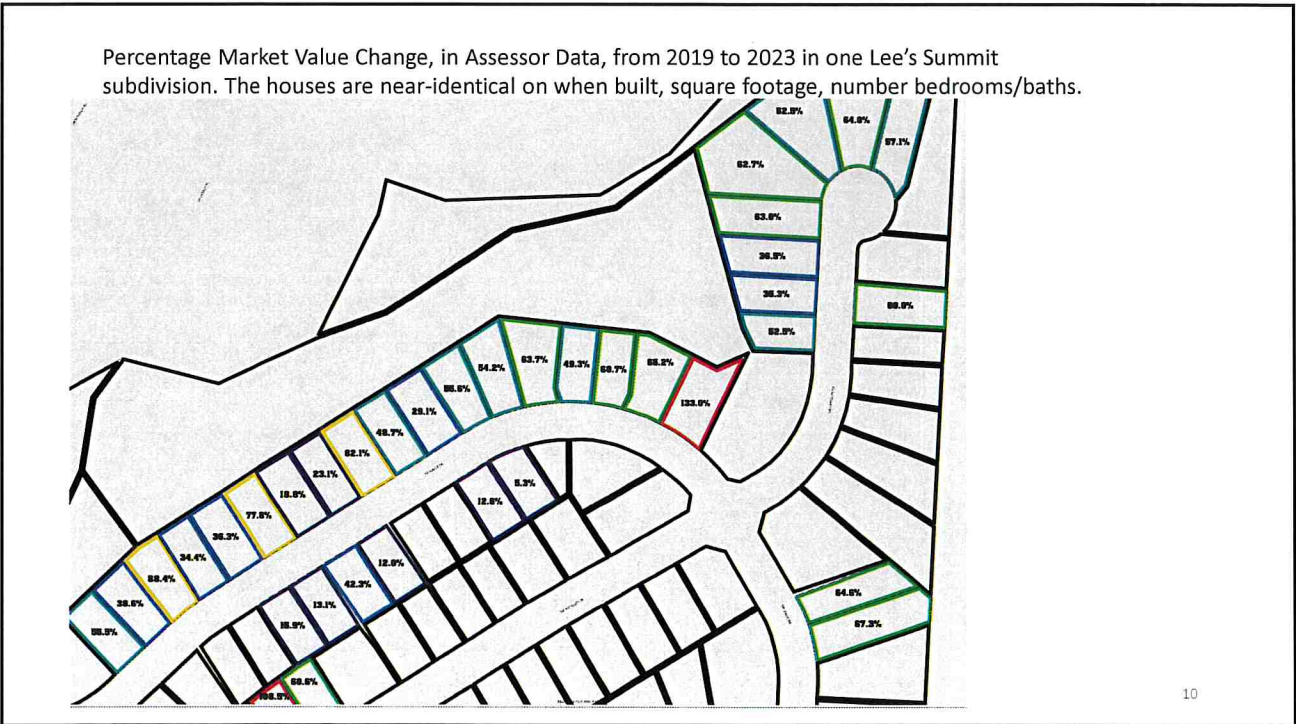
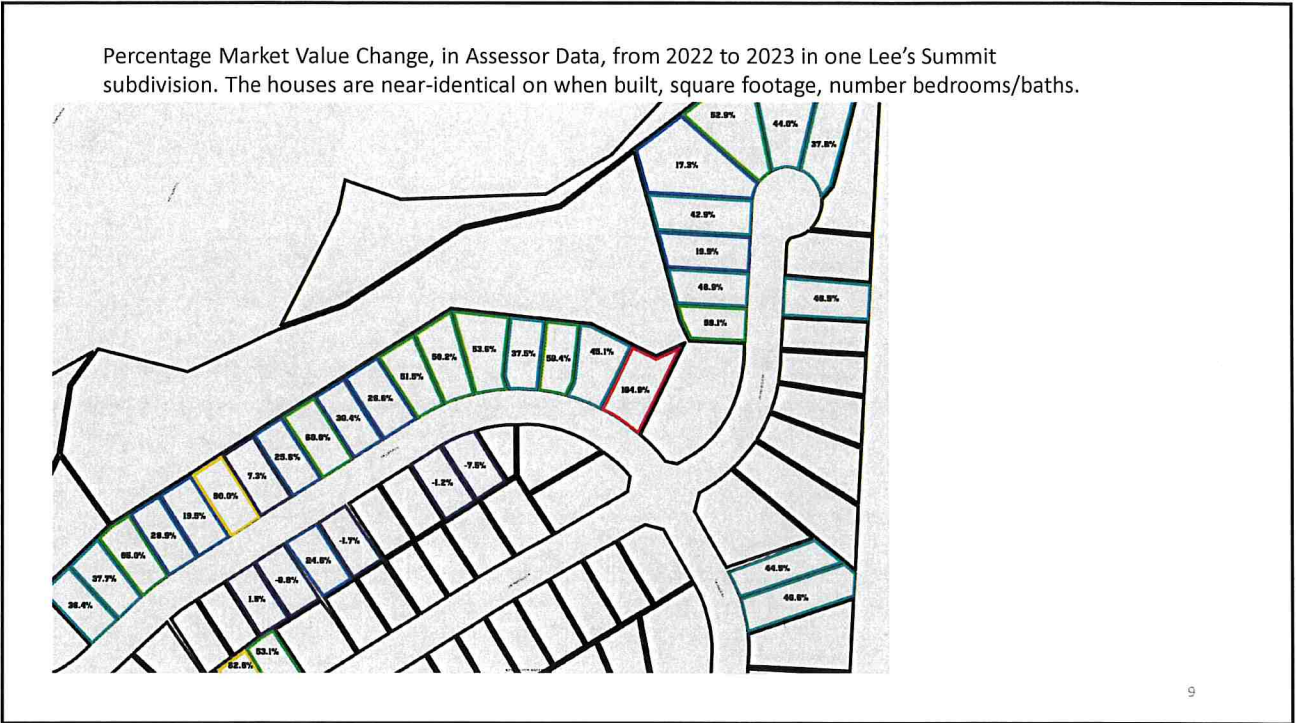
2023	2022	2021	2020
Total Market Value: \$103,000	Total Market Value: \$143,000	Total Market Value: \$143,000	Total Market Value: \$125,000
Total Assessed Value: \$36,670	Total Assessed Value: \$27,171	Total Assessed Value: \$27,171	Total Assessed Value: \$23,922
Total Taxable Value: \$36,670	Total Taxable 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?

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	PARCEL	Year Built	Address:	Lot Size:	Bldg Area:	#Beds:	#Baths:	View	2023 Total Market Value:	2022 Total Market Value:	Diff
1											
2	62-910-09-70-00-0-00-000	2008	1319 SW LOGOS DR	7233	1591	3	3.5	Tree	\$462,320	\$320,000	44%
3	62-910-09-71-00-0-00-000	2008	1317 SW LOGOS DR	9023	1613	3	2	Tree	\$495,600	\$338,000	47%
4	62-910-11-30-00-0-00-000	2006	1411 SW LOGOS DR	5234	1378	2	2	Res	\$244,180	\$264,000	-8%
5	62-910-11-31-00-0-00-000	2006	1413 SW LOGOS DR	5442	1584	2	2	Res	\$278,530	\$282,000	-1%
6	62-910-11-34-00-0-00-000	2006	1419 SW LOGOS DR	5353	1742	2	2	Res	\$294,000	\$299,000	-2%
7	62-910-11-35-00-0-00-000	2006	1421 SW LOGOS DR	5597	1830	2	2	Res	\$315,340	\$253,000	25%
8	62-910-11-36-00-0-00-000	2005	1423 SW LOGOS DR	5332	1648	2	2.5	Res	\$289,620	\$292,000	-1%
9	62-910-11-37-00-0-00-000	2006	1425 SW LOGOS DR	5183	1741	2	2.5	Res	\$292,460	\$288,000	2%
10	62-910-11-54-00-0-00-000	2007	1522 SW ANTIQUITY DR	5093	1648	2	2	Res	\$469,330	\$257,000	83%
11	62-910-11-55-00-0-00-000	2007	5120 SW ANTIQUITY DR	5102	1630	3	3.5	Res	\$480,880	\$314,000	53%
12	62-910-14-03-00-0-00-000	2005	1411 SW ANTIQUITY DR	7407	1727	3	2.5	Tree	\$487,070	\$328,000	48%
13	62-910-14-08-00-0-00-000	2003	1434 SW LOGOS DR	6084	1758	3	2.5	Tree	\$470,590	\$345,000	36%
14	62-910-14-09-00-0-00-000	2003	1432 SW LOGOS DR	5981	1750	3	2.5	Tree	\$432,390	\$314,000	38%
15	62-910-14-10-00-0-00-000	2006	1430 SW LOGOS DR	6014	1687	2	2	Tree	\$483,470	\$293,000	65%
16	62-910-14-11-00-0-00-000	2006	1428 SW LOGOS DR	5996	1656	3	3.5	Tree	\$397,120	\$308,000	29%
17	62-910-14-12-00-0-00-000	2006	1426 SW LOGOS DR	6219	1846	2	3	Tree	\$434,800	\$364,000	19%
18	62-910-14-13-00-0-00-000	2006	1424 SW LOGOS DR	5939	1885	3	3	Tree	\$541,490	\$285,000	90%
19	62-910-14-14-00-0-00-000	2006	1422 SW LOGOS DR	6129	1587	2	2	Tree	\$300,460	\$280,000	7%
20	62-910-14-15-00-0-00-000	2006	1420 SW LOGOS DR	5567	1772	2	2	Tree	\$377,520	\$300,000	26%
21	62-910-14-16-00-0-00-000	2006	1418 SW LOGOS DR	6067	1872	2	2	Tree	\$502,280	\$314,000	60%
22	62-910-14-17-00-0-00-000	2006	1416 SW LOGOS DR	5780	1407	3	2.5	Tree	\$357,210	\$274,000	30%
23	62-910-14-18-00-0-00-000	2005	1414 SW LOGOS DR	6411	2178	2	1	Tree	\$468,300	\$370,000	27%
24	62-910-14-19-00-0-00-000	2004	1412 SW LOGOS DR	6047	1666	3	2.5	Tree	\$478,730	\$316,000	51%
25	62-910-14-20-00-0-00-000	2005	1410 SW LOGOS DR	6762	1660	3	2.5	Tree	\$462,520	\$308,000	50%
26	62-910-14-21-00-0-00-000	2004	1408 SW LOGOS DR	7607	1732	3	2.5	Tree	\$490,020	\$319,000	54%
27	62-910-14-22-00-0-00-000	2007	1406 SW LOGOS DR	5606	1704	3	2.5	Tree	\$446,880	\$325,000	38%
28	62-910-14-23-00-0-00-000	2007	1404 SW LOGOS DR	5455	1739	3	3.5	Tree	\$527,600	\$331,000	59%
29	62-910-14-24-00-0-00-000	2005	1402 SW LOGOS DR	7180	1556	2	2.5	Tree	\$446,900	\$308,000	45%
30	62-910-14-25-00-0-00-000	2005	1400 SW LOGOS DR	7699	2890	3	2.5	Tree	\$893,440	\$303,000	195%
31	62-910-14-26-00-0-00-000	2003	1414 SW ANTIQUITY DR	4970	1602	3	2.5	Tree	\$453,330	\$285,000	59%
32	62-910-14-27-00-0-00-000	2003	1412 SW ANTIQUITY DR	6056	1500	3	2.5	Tree	\$439,380	\$295,000	49%
33	62-910-14-28-00-0-00-000	2003	1410 SW ANTIQUITY DR	7712	1879	4	3.5	Tree	\$421,900	\$352,000	20%
34	62-910-14-29-00-0-00-000	2003	1408 SW ANTIQUITY DR	8195	1434	2	2	Tree	\$451,510	\$316,000	43%
35	62-910-14-30-00-0-00-000	2005	1406 SW ANTIQUITY DR	14089	1660	3	2.5	Tree	\$454,110	\$318,000	43%
36	62-910-14-30-00-0-00-000	2005	1409 SW ANTIQUITY DR	9074	1820	3	2.5	Tree	\$459,000	\$387,000	19%
37	62-910-14-31-00-0-00-000	2005	1404 SW ANTIQUITY DR	11150	1769	3	2.5	Tree	\$489,280	\$320,000	53%
38	62-910-14-32-00-0-00-000	2003	1402 SW ANTIQUITY DR	10990	1599	3	2.5	Tree	\$482,310	\$335,000	44%
39	62-910-14-33-00-0-00-000	2003	1400 SW ANTIQUITY DR	11245	1502	3	2.5	Tree	\$442,420	\$321,000	38%

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Market Values, in Assessor Data, 2023, in one Lee's Summit subdivision. The houses are near-identical on when built, square footage, number bedrooms/baths.



2:10 pm
2nd floor

- There was a 68% increase in the "Market Value" for our residential property.
- The estimated Property Tax increase is approximately \$3,200 (annual). This would be an additional \$265 per month increase.
- We have made NO capital improvements in the last 10 years.
- We are both age 65 and recently retired.
- What quality control steps were in place to **validate** that correct Assessments were being made? This would include both internal to Tyler Technologies and to the Assessment Office?
- Were these made available to all interested parties, internal and external to the Assessment bodies?
- What provisions were made to identify and correct evaluations that were outliers?
- Is there a copy of the formal presentation made by Tyler Technologies during the contract awarding process?
- If so, what were the "selling" points when they compared themselves to others?
- What if any external incentives were presented or executed?