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June 28, 2026

The Honorable Sean Smith

Jackson County Legislature
415 E. 12th Street, 2nd Floor
Kansas City MO 64106

Dear County Legislator Smith:

I am writing in reference to the public hearing tomorrow on Executive LeVota's plan to refund residential property tax overpayments through a series of tax credits spread out over three years to the accounts of property owners who were erroneously assessed in 2023. As the State Ombudsman for Property Assessment and Taxation, I can support any reasonable plan to put this money in the hands of taxpayers as quickly as possible. While I am sure that most people who are due a refund or credit under subsection 5 of 139.031, would prefer an immediate refund, it is also in the taxpayer's interest to ensure that the vital services that property taxes support need to continue to be provided unabated.

The county legislature should not focus its attention on any plan that doesn't expedite refunds or credits to taxpayers. I am aware that there is consternation among taxing jurisdictions, particularly school districts, about losing any money that has already been collected. I wish to alleviate some of the concerns your fellow legislators may have that school districts cannot afford to refund or credit this money back to taxpayers. I am including the December 31st general or incidental fund balances of the school districts in Jackson County for the 2024-2025 and the 2025-2026 school years as an attachment. These numbers give the clearest picture of the fiscal health of a school district because it is the amount of money on hand before property tax payments from the county start rolling in and after the most fiscally perilous months for any school district in the state, October and November. According to this, the schools in Jackson County look healthy, but at minimum, these numbers give you hard data on which to make your decision. Again, please note that these numbers are for only the general revenue funds of each school district. Most school districts have three other funds, a teacher's fund, a capital improvements fund, and a debt service fund. The numbers for every fund are available on the Department of Elementary and Secondary Education website.

Considering these general fund balances, I find Executive LeVota's proposal to be very conservative. If anything, the plan could be more aggressive in returning money to taxpayers. But alas, there are other taxing jurisdictions to consider, and the smaller fire and ambulance districts across the county may be in greater jeopardy under a more aggressive plan. So, I urge you to support Executive LeVota's plan. It isn't perfect, but it is a definite step forward toward making taxpayers whole.

If you have any questions, I am here to help. Please give me a call at 573-526-8259 or you can email me at AskSTC@stc.mo.gov.

The views and opinions expressed in this letter are those of the Office of State Ombudsman for Property Assessment and Taxation and do not necessarily reflect the official policy or position of the Missouri State Tax Commission.

Dan Hutton

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