

**PHIL LeVOTA****JACKSON COUNTY EXECUTIVE**

Jackson County Courthouse
415 East 12th Street, Second Floor
Kansas City, Missouri 64106
www.jacksongov.org

EXHIBIT A – Jackson County Missouri Assessment Maintenance Plan

1. The Assessment Department, Board of Equalization and County Executive are in full compliance with the State Tax Commission Order dated August 6, 2024. Including:
 - a. Jackson County assessing officials have updated the 2023 Assessment Roll to reflect assessed valuations of all parcels of subclass (1) real property, excluding increases due to new construction or improvements, that equal the valuations determined by Jackson County assessing officials, or valuations that do not exceed fifteen percent since the last assessment, whichever is less. Such revised Assessment roll will be presented to the County Legislature and the State Tax Commission on or before March 31, 2026.
 - b. The assessed valuations for 2024 subclass (1) real property are corrected to be the same as the assessed valuations in the 2023 assessment excluding increases due to new construction or improvements.
2. The Assessment Department and County Executive have complied with the process outlined in the August 6, 2024, State Tax Commission order for any property which may be subjected to an increase of more than 15% as follows:
 - a. Jackson County assessing officials will notify, in writing, any property owners whose assessed valuations may be increased more than fifteen percent from the last assessment that a physical inspection was required.
 - b. Jackson County assessing officials will notify all property owners who may be subject to an increase greater than 15% that a physical inspection is required and must provide the owner clear written notice of the owner's rights relating to the physical inspection, including the property owner's right to an interior inspection during the physical inspection. Such notice will be received by the property owner no less than 30 days in advance of such physical inspection.
 - c. All notices sent to property owners must be dated and, on the face of the notices, did not include the percentage change in assessed valuation and display in a prominent manner on the face of the notice the estimated change in tax as both a percentage and dollar amount.
 - d. Jackson County assessing officials will not engage with Board of Equalization appellants in such a manner as to provide taxpayers with insufficient or misleading information as to the Board of Equalization appeal process. If the

Assessment Department engages in “Informal” reviews with taxpayers, they will NOT refer to them as “Hearings” and should instead present them as an “Informal Opportunity to make corrections”. Such proceedings will be documented and recorded to ensure good customer service and compliance with these policies.

- e. Sufficient accommodations will be made for taxpayers of all ages and abilities to pursue their appeal rights, this includes making the application for appeals available online, via paper, via mail and via phone.
 - f. The Assessment Department will maintain an “arm’s length” relationship with the Board of Equalization. They should be physically located in separate work locations and communications between the Board of Equalization, including their staff and the Assessment Department, should be documented and stored with the custodian of record for Jackson County. Such communication policies should be similar to barring “ex parte” communications in legal proceedings but with less specific rigor.
 - g. Assessment Department and Board of Equalization personnel will be trained that expressly or impliedly telling taxpayers contrary to law that the burden of proof at Board of Equalization hearings is on the taxpayer, refusing to recognize evidence as to valid comparable sales provided by some taxpayers, undue interference by the Jackson County assessor’s office in the affairs of the Board of Equalization, and other unfair and improper conduct resulting in an overall degradation of due process of taxpayers must be closely monitored and incidents disciplined by the administration.
3. The Assessment Department will include in the “Portal” of available information to taxpayers all documents that justify the values they place on all properties.
- a. For any changes to Commercial property files and work product of the assessment department should be readily available.
 - b. For any changes to classifications of property files and work product of the assessment department should be readily available. Such changes in classification should include direct engagement with the property owner to confirm key facts BEFORE the reclassification takes place
 - c. For changes in parcels such as merges or splits, all information that informed that decision will be available and the assessment department staff will attempt to directly engage with the taxpayer to confirm key facts before such changes are made.
4. Good faith efforts by taxpayers of all classes of property to pay a revised amount based on the policy change announced by the County Executive between October 2025 and January 2025, such as the rollback of Commercial properties to an increase of no more than 15% will not be subject to penalties or interest.