

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

A RESOLUTION authorizing the County Counselor to execute a Memorandum of Understanding relating to the settlement of the assessment class action case now pending in the 16th Circuit Court of Jackson County.

RESOLUTION NO. 22352, July 15, 2026

INTRODUCED BY County Legislator

WHEREAS, there is now pending a class action counterclaim against Jackson County, Missouri relating to the 2023 and 2024 reassessment of subclass (1) real property under case number 2416-CV25478; and,

WHEREAS, the parties to this matter have agreed upon a settlement of the claims that will limit Jackson County's financial exposure; and,

WHEREAS, it is in the best interests of the health and welfare of Jackson County residents that such claims be settled and final; now therefore,

BE IT RESOLVED BY the County Legislature of Jackson County, Missouri, that the County Counselor be and hereby is authorized to execute a Memorandum of Understanding, and any other necessary documents, relating to the settlement of the aforementioned case, which will resolve Jackson County's financial liability in this matter; and,

BE IT FURTHER RESOLVED that this Memorandum of Understanding will feature the following terms, in a form subject to the final approval of the County Counselor:

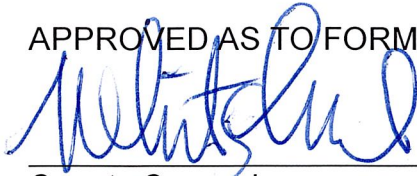
- a. The Memorandum of Understanding will authorize a settlement of all claims of the class relating to the 2023 and 2024 reassessment of subclass (1) real property parcels.
- b. Each class member will receive a tax credit over three years equal to the difference between the taxed amount and the amount of tax due if the parcel had been valued at its 2022 value plus 15%. This credit is due to the property owner for the 2023 or 2024 tax years against whom such taxes were assessed, not to the parcel itself.
- c. This credit does not apply to non-residential or specialty parcels such as nursing homes, multi-family properties exceeding eight units, abated or TIF properties, or new construction.
- d. Credits will be available to property owners who owned such parcels in 2023 and 2024 but no longer do if the property owner still owns residential property within Jackson County, they will receive the same credits, but as applied to their new parcel. Property owners who have moved within the County must elect to participate in the class settlement and provide proof of ownership. Any such claim must be made within 45 days of the settlement notice.
- e. For property owners who no longer own residential property in Jackson County, they will receive a refund paid over the same three year period. Property owners who no longer reside in the County must elect to participate in the class settlement and provide proof of ownership. Any such claim must be made within 45 days of the settlement notice.
- f. A Special Circumstances Fund will be created and administered by a third party. This fund shall operate to reimburse funds spent by class members for attorneys'

fees or appraisals to challenge the assessment of their parcels. Any class member may apply within 45 days of the settlement notice with proof of such claim. Any funds remaining in the fund after all claims are determined shall revert to the County.

- g. Attorney's fees for the class counsel shall be determined by the Court and entered via judgment of the Court. Such fees shall not exceed \$4,000,000 and the County shall argue for a lesser amount to the Court.

Effective Date: This Resolution shall be effective immediately upon its passage by a majority of the Legislature.

APPROVED AS TO FORM:



County Counselor

Certificate of Passage

I hereby certify that the attached resolution, Resolution No. 22352 of July 15, 2026, was duly passed on July 20, 2026 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 8 Nays 0

Abstaining 0 Absent 0

Excused 1 

Date

7.21.2026

Mary Jo Spino, Clerk of Legislature