



**FRANK WHITE, JR.**  
Jackson County Executive

April 7, 2025

**To: Members of the Jackson County Legislature**

From: Frank White, Jr., County Executive

Re: Update on State Tax Commission Order and Assessment Litigation

Dear Legislators,

I am writing to provide you with an update on the ongoing litigation involving the State Tax Commission's (STC) rollback order related to the 2023 property assessments, and to outline Jackson County's current position and next steps.

As many of you know, a judge out of Cass County recently issued a ruling affirming the STC's authority to issue its order. However, just a few weeks ago, the same judge had ruled that the order was unenforceable — a decision that prompted Jackson County to consider voluntarily dismissing the lawsuit we filed challenging the STC's action.

Ultimately, we chose not to dismiss our case, and we stand by that decision. We believed then—and we still believe now—that the STC's order was unlawful, and that allowing it to stand would establish a dangerous precedent in which an unelected state body could unilaterally raise or lower the valuations of private property for prior tax years, without a lawful hearing or due process. That would represent a fundamental shift in Missouri's assessment and appeals framework, and one with troubling long-term implications for taxpayers and local governments alike.

However, by keeping the case alive, the County inadvertently created the opportunity for the judge to issue new, conflicting rulings — rulings that now leave us with more confusion, not less.

At the same time, even if Jackson County were to believe the STC's order is lawful, it is still entirely unclear how such an order would be implemented in practice. The STC has not provided guidance on key questions that would be necessary to carry out such a rollback responsibly.

In fact, back in August 2024, the County submitted a detailed set of questions to the STC, seeking clarification and cooperation on how the order could be applied. To date, we have received no response. We are encouraged, however, that meetings with the STC are expected to begin soon, and we

are hopeful that those conversations will help address outstanding questions and allow us to explore constructive options for resolution.

While this process has been frustrating, we want to assure you that we are treating the matter with the seriousness it deserves — but we will not rush into any decision that could compound the confusion, misapply the law, or create further inequity in our property tax system.

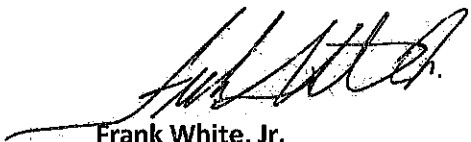
We also cannot lose sight of the financial implications. If the STC order were to take effect, the estimated immediate impact to taxing jurisdictions in Jackson County exceeds \$200 million. But this would not necessarily represent “tax savings” for property owners. The vast majority of those dollars would be recovered through recoupment levies, resulting in higher tax rates for other taxpayers beginning in 2025 and beyond.

Worse still, some taxing jurisdictions — such as Kansas City Public Schools, the State Blind Pension Fund, and others — would not be able to recover at all. These agencies could see devastating and permanent funding losses. And no district would be able to fully recover due to the implementation of the senior property tax freeze, which caps the tax liability for seniors starting in 2025.

In short, this issue is complex, its consequences are far-reaching, and its resolution will take time. We are committed to working with the Legislature and all local partners to ensure that our actions are grounded in law, guided by fairness, and transparent to the people we serve.

Thank you for your continued patience, support, and shared commitment to doing what is right for Jackson County.

Sincerely,

A handwritten signature in black ink, appearing to read "Frank White, Jr.", with a long horizontal flourish extending to the left.

**Frank White, Jr.**  
Jackson County Executive



**ASSESSMENT DEPARTMENT**  
**JACKSON COUNTY ADMINISTRATION BUILDING**  
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(816) 881-3263  
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August 12, 2024  
State Tax Commission of Missouri  
421 E Dunklin St.  
P.O.Box 146  
Jefferson City, MO 65102

RE: Order of The State Tax Commission Regarding 2023 and 2024 Assessments

Dear State Tax Commissioners,

Jackson County is in receipt of the Order of the State Tax Commission dated August 6, 2024. We are requesting additional information concerning the Order and to prepare future assessments.

- It appears that a copy of your investigation was not received by the County, can you please provide your full report with findings so that future adjustments can be made to the process?
- Please provide us a list of the parcels you determined were not physically inspected in the manner required by Section 137.115 RSMo.
- Please provide a list of the parcels included in the “seventy five percent” impacted referenced in Paragraph 10.
- Please define and explain “physical inspection” as used in Section 137.115 RSMo.
- Please explain how this decision complies with your Decision and Findings in *Geiger Real Estate Inc, v Muehlehausler*
- Will you be amending the Assessor Manual to reflect your new position as to physical inspections of parcels? If so, when, as we are only 4 months from the 2025 reassessment?
- Will you be providing training on the new requirements at the Assessor’s Conference?
- How many counties were not in compliance with your new policy as to physical inspections?
- If Jackson County was the only county you took action for enforcement of this change of policy, why?
- Jackson County is the only county with an African American assessor, is that why it was the only county in which you took action?
- What are the procedural steps for issuing refunds to the property owners?
- What is the process for jurisdictions to provide the monies to effectuate the refunds?
- If a taxing jurisdiction is unwilling or unable to provide the monies, will the State Tax Commission issue an order to the jurisdiction or take other action?
- Will the State Tax Commission be collecting the funds from the state agencies such as the Blind Pension Fund? The State Tax Commission Order requires the Blind Pension Fund to return of approximately a half million dollars.
- How will the Blind Pension Fund recoup their losses from your Order as other taxing jurisdictions will under Missouri Statutes?
- Same issues for the mental health dollars and for the handicap workshop?


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- How do we address Streetcar Funds, CIDs, TDDs, NIDs, etc?
- Please provide guidance on application of your order to EEZs, 353s, TIFs, Westside, etc.
- If the Order is effectuated and values are rolled back to the 2022 valuations, refunds would be paid to the person or entity that paid the 2023 taxes. If the taxing districts calculate a recoupment levy, would not a person who purchases the property in 2024 be paying an increased or punitive levy (increased for the decreased values with an additional increase to recoup monies lost)?
- The value of the Assessor's home increased by more than 15%, did you comply with the policy you just issued?
- When did you notify the Assessor you would increase her home value by more than 15%? Please provide proof of mailing.
- When did you inspect her property?
- Did you offer the Assessor an interior inspection?
- How is SB190 impacted by your Order?
- Jackson County is currently in compliance with the valuation requirements of the State of Missouri Constitution, Statutes and the standards of the Missouri State Tax Commission. Our valuations are within 91% of the market value. 247 neighborhoods are within the accepted median sales ration range of 0.90to 1.10. Under the STC order our ratio will significantly drop to 68% with only 17 of our neighborhoods falling within the .90-1.10 accepted range. This is a 93.63% reduction in neighborhoods meeting the standards. This significant undervaluation could lead to reduced tax revenues and a disproportionate tax burden distribution. The Order issued on August 6, 2024 will put us in violation of the Missouri Constitution and Missouri Statutes.
  - Is your authority above the Missouri Constitution and Missouri Statutes?
  - Do we comply with Orders of the State Tax Commission and ignore the Missouri Constitution and statutes?
- Equitable and uniform assessments are required for a proper ad valorem system. What is the extent of the discriminatory impact of your Order?
- How were the physical accommodations insufficient for the Board of Equalization appeals?
- Please set forth the specific source of authority to issue a retroactive order on a tax role.
- Please explain your reasoning to denying property owners of their entitled refund for the 2023 subclass (1) real property stipulations submitted to the State Tax Commission for approval.

The STC order would exacerbate existing challenges in property assessment equity and uniformity across the county. The significant decline in the median sales ratio and the increase in COD indicate that the order would move the county further away from IAAO standards, potentially leading to a more inconsistent and inequitable property tax system. These changes could result in significant inequities in tax distribution and a decrease in overall tax revenue stability.

Based on our numerous concerns, the absence of any investigation, evidence or fact-finding, and the impact of the order, we are requesting a reconsideration. Never has the STC issued an order that is retroactive and has such a negative impact on both property owners and taxing jurisdictions.

Your prompt reply is appreciated,



Gail McCann Beatty  
 Director of Assessment  
 Jackson County Missouri

**2023 + 2024 YEARS**

<b>CITY DISTRICTS</b>	<b>POTENTIAL REVENUE LOSS</b>
CITY OF BUCKNER	\$41,206.41
CITY OF BLUE SPRINGS	\$1,372,893.69
CITY OF GRANDVIEW	\$1,073,359.54
CITY OF GRAIN VALLEY	\$783,387.67
CITY OF GREENWOOD	\$245,871.53
CITY OF INDEPENDENCE	\$2,102,078.27
CITY OF KANSAS CITY	\$17,910,708.64
CITY OF LONE JACK	\$79,625.44
CITY OF LAKE LOTAWANA	\$124,985.77
CITY OF LEES SUMMIT	\$6,387,703.60
CITY OF LAKE TAPAWINGO	\$108,931.15
CITY OF LEVESY	\$1,372.63
CITY OF OAK GROVE	\$219,235.13
CITY OF RIVER BEND	\$646.87
CITY OF RAYTOWN	\$522,441.38
CITY OF SUGAR CREEK	\$125,817.41
CITY OF SIBLEY	\$4,109.50

<b>SCHOOL DISTRICTS</b>	
BLUE SPRINGS SCHOOLS	\$16,920,234.20
CENTER SCHOOLS	\$5,532,854.69
FORT OSAGE SCHOOLS	\$7,223,604.52
GRANDVIEW SCHOOLS	\$6,968,201.92
GRAIN VALLEY SCHOOLS	\$5,428,749.97
HICKMAN MILLS SCHOOLS	\$10,284,683.61
INDEPENDENCE SCHOOLS	\$17,786,034.18
KANSAS CITY SCHOOLS	\$36,995,888.63
LONE JACK SCHOOLS	\$1,402,072.20
LEES SUMMIT SCHOOLS	\$27,962,670.77
OAK GROVE SCHOOLS	\$2,167,775.98
RAYTOWN SCHOOLS	\$16,452,377.42

<b>FIRE DISTRICTS</b>	
CENTRAL JACKSON FIRE DISTRICT	\$3,958,593.88
FORT OSAGE FIRE DISTRICT	\$971,550.68
INTERCITY FIRE DISTRICT	\$10,309.89
LONE JACK FIRE DISTRICT	\$414,960.27
RAYTOWN FIRE DISTRICT	\$1,487,637.27
SOUTHERN JACKSON FIRE DISTRICT	\$1,061,646.70
SNI VALLEY FIRE DISTRICT	\$600,420.86

<b>LIBRARY DISTRICTS</b>	
KANSAS CITY LIBRARY	\$4,169,992.05
MID-CONTINENT PUBLIC LIBRARY	\$6,516,738.61
METRO JUNIOR COLLEGE	\$5,309,017.91

<b>COUNTY-WIDE DISTRICTS</b>	
JACKSON COUNTY	\$15,207,943.13
STATE BLIND PENSION	\$897,020.20
BOARD OF DISABLED SERVICES	\$2,164,751.44
MENTAL HEALTH	\$2,880,862.54

<b>OTHER DISTRICTS</b>	
WATER DISTRICT 17	\$14,188.94
TIF	\$782,638.34

<b>GRAND TOTALS</b>	<b>\$232,677,795.43</b>
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