

BOE PROCEDURAL MEETING MINUTES 1.3.24

THE JACKSON COUNTY BOARD OF EQUALIZATION PROCEDURAL MEETING WAS HELD WEDNESDAY, JANUARY 3, 2024, at 8:00AM VIA MICROSOFT TEAMS

1. Call to Order

At 8:00AM January 3, 2024, the meeting was called to order by Vice Chair, Forestine Beasley.

2. Roll Call

PRESENT: Vice Chair, Forestine Beasley. (FB), Laura Allen (LA)– BOE Board. Also present:) Ron Jurgenson (RJ), Gladys Howard (GH), Sean E. Smith (SES), Eric Rabe (ER), Sylvia Stevenson (SS)

3. Unfinished Business

Vice Chair Beasley: I was thinking the unfinished would be a couple of things that I noted from the special meeting. I was trying to see if any of those fit under our managers' report information, and I think I may be in agreement with (LA) I think those things will fit under our managers' report. That being said either (LA) or (RJ) do you have any unfinished business that we need to address? **(LA)** I do not. **(RJ)** I don't believe I do. I think again any comments I have are listed in the topics under the new business.

4. Approval of Minutes

Vice Chair Beasley: We'll go ahead and proceed as the agenda is printed. Can we go ahead and make a motion to approve the minutes from the Procedural Meeting of December 6th and the Special meeting we held on December 15th. **(LA)** So moved. **Vice Chair Beasley** and I'll second it. So, it's just the 2 of us. All in favor Aye, **(LA)** Aye. **Vice Chair Beasley:** Now I would like to open it up for discussion. Were there any corrections or things that need to be addressed from either one of those meetings and (RJ) I'm including you in this as well. **(LA)** Not from my standpoint I think that the meeting minutes all look correct and the couple of items that need to be discussed are further down on the agenda so I'm ok. **Vice Chair Beasley** OK, I had also made some notes for things from the special meetings how I notated them that we need to pick back up for final decision. So, we threw around a couple of ideas of how to

handle some things, so I am in agreement that those things that I have can fit further down under our new business discussion. That being said can we go ahead now and approve the minutes as submitted for both of them Procedural and Special meetings in December. **(LA)** Aye. **Vice Chair Beasley** Aye.

5. Unfinished Business

Vice Chair Beasley Will move to the new business and start off with our managers' report. **(GH)** **(a)** Good Morning to the board and **(b)** the discussion of Administration Appointment for a new board member. I talked to (SS) and looked like the legislature may vote on someone on the 8th of January that's the Monday coming up. **(c)** As far as the BOE member salary, I haven't heard anything from Troy Schulte I think that's in his corner right now **(d)** and then as far as discussion on state tax Commission allowing appeals that's really up to the board on that. That's all I have. **(6.)** There is no RPFT's and **(7.)** stip's right now unless Assessment sends them to me today. **Vice Chair Beasley** That being said from our report do we have additional comments from (LA) or (RJ) on what was reported? **(LA)** One of my questions is that the Board won't know who the Chairperson is or have any information until after it's voted on is that how this works? **(GH)** Yes, they should be voting on someone January 8th in their Legislative meeting and then I'll know something, and I will definitely let all you know. **(RJ)** to **(SES)** along those lines, I guess the agenda for that meeting is not up yet is that your understanding? **(SES)** yes as of last night it wasn't. I haven't looked this morning.

(RJ) Okay it would usually be a Wednesday or Thursday type thing is what history would tell us and just to take your comment a little further (LA) I believe that it's a County Executive appointment. So apparently the appointment has been made and suggested to the Legislature it would just be pending their approval. So that's why I thought it might show up on the agenda. I don't know, but I have not heard a name myself either. **Vice Chair Beasley** I was thinking so how we would transition this in to know the different items we need to address. Would we have another special meeting to bring everybody up to the same knowledge level?

(RJ) That's exactly where I was getting ready to go with my comment. I certainly believe that whoever is selected is going to have to have some sort of onboarding or training. It could be somebody we know very well again I don't know the name it could be a past member, it could be a past chairman I just don't know, so I have no idea what the level of experience is going to be, but it's certainly going to be a tough job to jump into the middle of our hearing season but my feeling would be that after the appointment is made and approved as soon as possible, that I would certainly have contact with that person, sort of give a background explanation of where we are. I imagine they will meet with some Administration officials make sure all of that is done and then yes, the board would probably have to either have a special meeting or some sort of special training to make sure that new person gets their feel for what's happening. There may be changes made to how the hearings are conducted, where they're conducted, when they're conducted. All of those types of things I think would still be subject to further discussion once we know who that person is and what their feelings are about progress.

Vice Chair Beasley So that being said, one of the notes I had made was dealing with the hearing officers in the scheduling of discussion we had had. So, it sounds like that discussion would need to wait until we have the new person on board as well. **(RJ)** I certainly think that's going to save time overall. **(LA)** I think

so, yes that makes the most sense just to hold off. **Vice Chair Beasley** So then that takes me back to at one point we were saying (LA), and I needed to get our availability, especially for January and then going forward of days that we knew we were not available so that would better help us with the actual scheduling once we get back actively doing appeals. **(GH)** The hearing officers wouldn't it be to our advantage if we turn around and bring some hearing officers so that we kind of try to be working on some of these appeals while we work through the transition for the board?

Vice Chair Beasley My only concern is scheduling. Once we start getting scheduling going, we don't want to have another break. **(GH)** we got the docket of January already on the calendar. **Vice Chair Beasley** but that's for the Board. So, I thought about that and those are all virtual. **(GH)** We could do the hearing officers virtually and they could work on some of the docket of the Boards until the transition of the Chairman and your guy's schedules being set. **Vice Chair Beasley** So the only thing I thought about that was most of those have already gone through informal hearing officer and now they're at the Board. We wouldn't want to turn around and have them dealing with the hearing officers again. That was my thought on that. So (LA) and (RJ), if you want to chime in on your thoughts on when to schedule hearing officers to get started and if I remember (GH) you had mentioned you'd already talked to some of the hearing officers and had some that are willing to come back to do part time days.

(GH) I had one that could only do 3 days out of the week and then I had the other 4 that were willing to do all day from 8 to 5 5 days a week. **Vice Chair Beasley** We have gone as a Board to 4 days a week and at that time the hearing officers weren't with us. They had already left for that portion of the season. So would we bring hearing officers back 4 days a week or 5 days a week not factoring in we know we have the numbers, but we're looking at the other things we addressed when we switched our amount of meetings that we were having. **(GH)** With a lot of people and the weather changing, would we rather do it over the phone and the taxpayer may not realize that same hearing officer they dealt with, maybe willing to deal with the hearing officer again just to get it done. **Vice Chair Beasley** I'm not trying to have them deal with the hearing officers again I don't think that's fair, but that's just me. **(LA)** Yeah, that was going to be my concern with what was already docketed is that most of those folks have already had their hearing, so I don't think we need to go back to the hearing officer.

Vice Chair Beasley So that being said, have we received any type of documentation or numbers to know what we've rescheduled, what has not been to us. We don't want the hearing officers to re-work with someone that's already heard a hearing officer. **(GH)** That would be a question from (ER) as if he can run the report of those that actually sat with the hearing officer and those that did not sit with the hearing officer and only sat with assessment. So, if we got 2 different reports that would show if those people have never sat with the hearing officer since we have 50% no show when the hearing officers were here, then maybe some people that never sat with the hearing officers be willing to do that.

(ER) I could give you numbers, but generally speaking there's several fraud baskets within which the appeals are sitting in. There are obviously the ones that have physically met with the hearing officer or met with assessment and said I can't agree I want to go to the board. So those are the ones that I have been scheduling and there are more of those to be scheduled with the formal board. Then there's all of these folks that were scheduled with a hearing officer or scheduled with Assessment and did not show up and we sent repeated mailings to them to say hey if you want to meet with us. So that's the bulk of what's out there is the No shows. So, there are people that have not physically met with a hearing officer or Assessment, and I don't know what you guys wish to do with them I just need that direction. **Vice**

Chair Beasley So can we see the communication that was sent to them can we get a copy of that? **(ER)** We sent a number of different things on an informal basis. **Vice Chair Beasley** That's fine I'd like to see them all. **(ER)** I'll see if I can pull them together.

Vice Chair Beasley OK, so I think from the other notes that I see, I think we hold off on those until we get the numbers and get a better handle on how we're going to schedule which brings us up to next week. I know the dockets are out there for the month of January. How are we going to handle these dockets going forward until we get our additional person on board and then figure out what our scheduling is and then the elephant in the room is still dealing with how they're going to handle the backpay of the Board as well as the Legislation to do an Amendment is that the correct term of what's out there for the Board going forward? **(SES)** can I call on you to give us an update on what the legislature did regarding that Legislation? **(SES)** short answer is that the legislation was held. We had a fairly I'll just say, streamline agenda. I don't know how else to characterize it. The Chairman really just shotgun us through passage of the budget and then we moved on. So, we'll take that up again on January 8th and on January 8th we elect a new Chairman. This is my first year in this process so I don't know if we will also conduct regular business at the January 8th meeting or if January 8th will be strictly focused on selecting our new leadership because as the leader changes then as our Chairman changes and then we also have new assignments to committees. So, I wish I could give you more definitive news, but since I've not been through a changing of the guard like this and I don't know what to expect I don't want to mislead you.

(RJ) Sounds kind of like the same position we're in with getting a new Chairman we don't really know what we can do right now. We don't want to rock the boat for somebody new and we feel your pain there. **(SES)** It feels like there's an awful lot of important work to get to and that this hits a really interesting time for us, for you guys to obviously though. **Vice Chair Beasley** So how long have you been in the office now? **(SES)** this will mark the one-year anniversary, so we elected a Chairman January of 2023, and 6 out of the 9 of us were new and it really was new and different. This is the first time I've been through a change in Chairmanship which then changes committee assignments. So that's what I'm referring to it being new, and I just really don't know if Monday's meeting will be really productive or if it will be just based on that Chairmanship change and that will be the entire focus. I just hate to guess that we'll get this thing voted out for you guys and not know for sure and the back pay thing I think that Troy Schulte was resolving that independent of legislative action. So, I don't know if Troy Schulte is on, but he could speak to that better than I could.

Vice Chair Beasley So I realized this is as you stated new for you, but do you have any indication you said that assignments might change, would that be the be immediate changes then? **(SES)** That's my understanding so for example I'll use the budget chair right now, and if somebody knew his elected chairman, what I don't know is if they will already know who they want to assign to what committees and immediately make those known, or if they will get elected and then have to go off and think about what those subcommittees look like and I think that the legislation change which impacts compensation going forward. I think that with the legislature as a whole it could be that the subcommittees and their reforming don't impact that because I don't think that it's sitting on hold with the budget Committee any longer, I think that's now with the Legislature as a whole, but I'd have to go back and double check.

Vice Chair Beasley **(LA)** **(RJ)** Do you have any other questions for **(SES)**? **(RJ)** No, I'm always glad that **(SES)** joins our meetings. I think it always adds a very different perspective than we usually get. Thank you again **(SES)** for being here. **(SES)** Happy to help how I can guys. **(LA)** No, I have no further comments and

no comments. It sounds like we're still in the same kind of holding. **(RJ)** And I mean just to add to what **(SES)** said I do understand that the Administration is working on the contract aspect of the Board members' pay. It was my thought that that was just the temporary fix until the Legislation did get approved or considered by the Legislature so again, I don't know I'm not part of the Administration I don't understand how it works, but that's what I thought I had heard.

Vice Chair Beasley Yeah, my understanding is they separated it. The back pay is not tied to the Legislation. The Legislation would be going forward to just update it so we wouldn't have to go through this type of request in the future behind the July and August previous appeals period that season has changed for the past 3 assessments. **(LA)** That's my understanding as well so I wish someone would have been here to talk about what's going on with the contract, but this is sort of another question for **(SES)** or either a question for **(RJ)** or **(GH)**, we never received the Ordinance language as has been requested on more than one occasion at this point. Do we know where that is? **(SES)** I'll be happy to send it to you. Is there a preferred way for me to send that to you? **(LA)** If you can send this to **(RJ)** and then he will disseminate it to Vice Chair Beasley and myself. **(LA)** Thank You.

(SS) Good morning, everyone if I may interject your comment regarding the pay is correct Troy Schulte is out of town, he should be returning tomorrow but because when the last Legislative meeting was held there was no action. Troy Schulte had alluded to in the previous 2 procedural meetings ago, that he would work to get individual contracts. So, I've reached out to him and asked him for an update yesterday. I hadn't heard back but I think he did reply to **(LA)**, but I think his statement that he replied to her via email was pretty much the same there hadn't been no change, but it was my hope that this week we would at least have some action. Prior to the 8th, but I'm not Troy Schulte the County Administrator but I do know that he was acting, continuing to move forward in and getting those individual contracts so you can get paid. So, I know that doesn't change much of what you all just said, but I wanted to at least let you know that I have been texting and emailing him yesterday regarding what he would want me to share with this group, and I hadn't heard back from him, so my apologies for that, but I know that he is working to get those contracts. I believe he's still working with the County Counselors, but hopefully I can get more information today and if I can get something today, I can see if he or I could email you all an update. I know that's not much, but I do want to let you know that I've been trying to get more information and more updates for you all.

Vice Chair Beasley Thank you so much. **Vice Chair Beasley to (RJ)** So do we need to formally make a decision about next week's scheduled hearings? **(RJ)** I think **(GH)** is hoping that we make a decision one way or the other today, because if we are going to have hearings, she needs to let all of the City and School district reps know. I mean my feeling is as we have discussed, if we may have a decision on a Chairman on Monday, we probably should not have hearings to make sure that we are all on the same page when we start doing that. **Vice Chair Beasley** So am I hearing to cancel next week or am I hearing a portion of next week? What am I actually hearing?

(LA) My position is we cancelled next week. **(8.) (RJ)** I would agree with that I mean; we also have the issues that we haven't discussed yet about all of the pending litigation I mean, I don't know that we necessarily need to go into a closed session today based on what I understand has happened in the litigation, which is not much right now. There's really no change since last time we had a special meeting, but since we still have no official guidance from the auditor, we have no guidance from the Attorney General case, I certainly believe they were going to ask for some sort of a temporary restraining order. I

think the request has been made. It's just that the County has not yet assigned the special judge since it's a county matter so again, with that in place also, it probably should still be postponed based on that alone. So, I think we've got 2 or 3 reasons why it was probably most prudent not to have hearings next week right now.

Vice Chair Beasley So I'm leaning on my partners in this since both of you are attorneys, I'm not familiar with this, so going forward my concern had been how would we address the taxpayers concerns that I felt would be different than what we would hear before the suits were filed. You know, they all came back with the chapter and verse of the state statute. How would we address this new thing from the lawsuits especially the State Attorney Generals.

(RJ) I certainly think there are some attorneys and certainly attorneys on the Administration side of the County and other attorneys, who would probably believe that the hearings have been conducted fine. The main aspects of the litigation are that's for some reason the Board does not put the assessment on the spot for the burden of proof. I certainly believe we do that. We mentioned that several times a day. You know, we've always got the issues about the photographs and the inspections and I certainly believe the Board handles that so that's why I am curious and to see if the auditor's office, if the Attorney General, if a court hearing the case has anything or even the State Tax Commission and that's something I don't know if the Board members are aware but I have heard that the State Tax Commission opened up appeal filing specifically for residents or property owners in Jackson County to go ahead and file before the 31st so it ended last week even if they had a Board of Equalization appeal pending. So that is yet another aspect to hold off on the hearings until we find out who filed because I don't know that it would be proper to have dual appeals pending at the same time. So, if they still had a Board of Equalization appeals pending and they filed with the State Tax Commission, and if the State Tax Commission says that's okay for him to do, I certainly don't have a problem with that, but I certainly think that that means the Board of Equalization appeal is probably done. We probably are going to be required to issue a no change, so I would hate to have some of those on the schedule next week if they filed for a State Tax Commission appeal and again, we don't know what the State Tax Commission is going to do. I mean, I understand again that some of the people that we decided early on in July, August, September, those types of months have filed appeals, and I would certainly love to get an opinion decision from the State Tax Commission addressing some of these issues. I mean, we can't stop working waiting on all of this we do need to continue working, but you'd think with 4 different things loaded up and ready to go, the Auditor, the Attorney General, the State Tax Commission and then we've also got the cities of Independence and Lee's Summit lawsuits, so we've got 4 different aspects out there. They could all provide some guidance to what the Board should be doing or should not be doing if that's the way they want to handle it, and we've heard none of that yet. So that kind of puts us in a in a tough spot again.

Vice Chair Beasley Well, is there a way to find out what appeals the State Tax Commission has? **(RJ)** I sent **(ER)** an email about that yesterday. I don't think the state has published the list of the pending appeals right now. Their most current list was from December 10th or December 15th, and I checked that list over the weekend it seems like there were either 2000 or 4000 appeals from Jackson County. Certainly not the number that I would have expected based on what happened. **(ER)** there's not that many there's closer to maybe 1200 for 2023. Anybody can go out to stc.mo.gov and look at this. This is where we got it, and that's where you were **(RJ)** over the weekend. There are 2 different places you can search. There's a spreadsheet that you can download, and then there's another appeal look up that you

can do, and you can craft a little search to get all of them, but our number is closer to 1200 for tax year 2023.

(RJ) OK I mean, it could be that I saw all of the old Plaza cases and everything that's still out there on the number that I saw so again, it's a lot lower number than I would have expected based on the STC opening it up for anybody to file but I would like to see that number though I mean, if they capped it on December 31st, then they ought to be published in that spreadsheet pretty soon and we would be able to check that and see what the numbers are and once that spreadsheet is published, then of course we can incorporate the parcel numbers into a match lookup on our spreadsheet of what's still pending and hopefully get those pulled out so we can treat them in a special way, whatever that special way is, which will have to discuss. **Vice Chair Beasley** So let me clarify what just hitting my brain. A couple meetings back Gail McCain Beatty had come to us and said they had 15,000 appeals that had not shown up. Is that the number we have left because we've got 14 something left. So, are the majority of those from taxpayers that didn't show up?

(ER) At the moment there are 14,249 active BOE appeals. Assessment is continuing to allow folks to come in, we're continuing to meet with folks and we're continuing to settle by stipulation. We're trying to make them go away as fast as we can. I would say the vast majority of these are folks that were scheduled for some type of meeting and did not show up. I don't know the exact number but when I was scheduling for January, there were not a lot of additional appeals leftover to schedule for the Board meaning they had already met and couldn't come to a resolution. **Vice Chair Beasley** So do we have a separate count for commercial appeals because we haven't seen any. Where are the commercial appeals? **(RJ)** 1,731 and that is in the total and the total also includes about 20 personal property appeals still. **(GH)** In that total also I think it's 970 that had no phone numbers. I wanted that report so that my staff could email these people if they have emails and let them know that we need phone numbers.

Vice Chair Beasley So I'm hearing we have 3 requests of (ER) to get us reports. Do you know when you'll be able to get that done (ER)? **(ER)** to **(GH)** if you or (RJ) could send me specifically what you're looking for and I will see when I can pull them, because I've heard different things here, so I just want to make sure I'm giving you what you want. **(RJ)** (GH) and Vice Chair Beasley or somebody can try to figure out exactly what we do want. **Vice Chair Beasley** Looks like we have covered everything that is listed. We've decided there's no need for a closed session, is that correct (RJ)? **(RJ)** Yeah, I don't think we need that since this agenda has been published, we heard about the fact there may be a chairman in the works and I think that that would be something that could happen as soon as the Chairman is on board and approved, if he or she gets approved. **Vice Chair Beasley** (LA) Do you have anything else that you'd like for us to cover? **(LA)** I have nothing further. **Vice Chair Beasley** (GH) you have anything additional? **(GH)** All I want to mention to the Board is that Mr. Stoll left his notebook so I was going to update the 2023 to 2024 stuff and the new levies and put that in there and that would be for the new Chairman and then whatever you guys give him.

Vice Chair Beasley (ER) do you have anything you want to address with us? **(ER)** Not that I can think of at the moment. **Vice Chair Beasley** I see we still have (SS) and (SES) do either one of you have additional things you'd like for us to hear about? **(SS)** I do not I just wanted to be on to make sure I could give you whatever information I had to help keep things moving. **Vice Chair Beasley** We appreciate it and I'm

going to say we look forward to you next month. (SS) you have any additional information you want to share or discuss? **(SS)** I do not thank you all very much.

9. Adjournment

Vice Chair Beasley Hearing nothing else that I have a motion to adjourn. **(LA)** So moved. **Vice Chair Beasley** and I second it. We stand adjourned.