



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

May 15, 2024

Commissioner Greg Razer  
Missouri State Tax Commission  
P.O. Box 146  
Employment Security Building  
421 East Dunklin Street  
Jefferson City, MO 65102

Dear Commissioner Razer,

I am writing to express my deep concerns regarding the ongoing lawsuit filed by the Missouri State Tax Commission against Jackson County. As the County Executive, I urge you to take immediate action to end this baseless legal challenge, which poses significant financial risks to our county's schools, public safety services, libraries, and mental health services.

Recent property assessments in Jackson County have led to an increase in tax bases, enabling taxing districts to lower their rates while still meeting budgetary needs. However, this lawsuit threatens to nullify these assessments, potentially costing school districts nearly \$1,500 per student, with Lee's Summit School District facing a loss of \$32 million, nearly one-tenth of its revenue. Such financial devastation would severely impair our ability to provide essential services and support to our residents.

Moreover, this lawsuit creates the potential for sizeable tax increases for tens of thousands of Jackson County residents to make up for the artificial reduction in valuations sought by the lawsuit. While the county remains confident in our legal argument as well as our reassessment process, the risk to our residents and our children is too great not to try everything we can to avoid the potential catastrophe that our school districts have warned the court about.

The increases that some residents have seen in last year's state-mandated reassessment were a combination of economic changes that have significantly increased home values and years, if not decades, of inconsistent and unfair property assessments in Jackson County that tended to have more to do with who you know than how much your property is worth.

It is important to highlight that four school districts, including the Fort Osage, Oak Grove, Independence, and Lee's Summit districts, have shared the potential catastrophic damage.



However, they are not alone in this struggle. Each and every public and charter school in Jackson County will face irreparable harm simply due to a political attack on a county that has chosen to follow state law.

Taxpayers who believe their property is inaccurately valued already have options to address their concerns. They can challenge an assessment with the county's Board of Equalization and, if necessary, appeal to the State Tax Commission. However, an arbitrary reduction in some people's values will hurt our essential public services like public schools, as well as require those who have not seen dramatic increases in their property's value to pay more than their fair share of taxes.

The Missouri Supreme Court has previously ruled against similar lawsuits, emphasizing that homeowners must complete the appeals process with the county and the State Tax Commission before seeking judicial intervention. This precedent reinforces the importance of following established procedures to ensure fair assessments.

Furthermore, housing market trends indicate that property values in Jackson County have risen significantly, driven by increased demand and external investments. The assessments reflect these market realities, and invalidating them would provide only temporary relief while setting the stage for future market-driven increases.

Jackson County has demonstrated a commitment to fair and lawful assessments, as evidenced by our compliance with Section 137.115 and the Supreme Court's unanimous ruling dismissing previous class-action lawsuits. The current lawsuit not only undermines our assessment process but also jeopardizes the financial stability of our taxing districts.

I urge the State Tax Commission to reconsider this lawsuit and work collaboratively with Jackson County to address any concerns through constructive dialogue. By ending this lawsuit, we can ensure that our schools, public safety services, and other critical entities continue to receive the necessary funding to serve our community effectively.

Thank you for your attention to this urgent matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Frank White, Jr.", with a stylized, cursive script.

Frank White, Jr.

Jackson County Executive