



FRANK WHITE, JR.
Jackson County Executive

VETO MESSAGE

FROM

**THE JACKSON COUNTY
EXECUTIVE**

RETURNING

WITHOUT MY APPROVAL ORDINANCE #
5958 REGARDING THE IMPLEMENTATION
OF THE ORDER OF THE STATE TAX
COMMISSION.

April 18, 2025

VETO — ORDINANCE #5958



FRANK WHITE, JR. Jackson County Executive

Frank White, Jr.
County Executive
Jackson County, MO
415 E 12th St.
Kansas City, MO 64016

VETO MESSAGE FROM COUNTY EXECUTIVE FRANK WHITE, JR. April 18, 2025

To the Honorable Members of the Jackson County Legislature:

Today, I return without my approval Ordinance #5958, recently passed by the Legislature, directing the Jackson County Assessor to implement a contested, unprecedented, and unenforceable order of the Missouri State Tax Commission (STC) regarding the 2023 reassessment. Signing this ordinance into law would be irresponsible, unlawful, and harmful to the residents of Jackson County and the schools, services, and institutions they rely on every day.

The County's Position Has Been Clear and Consistent

Jackson County has maintained from the beginning that the STC's 2023 order is both factually flawed and legally unenforceable. That position was vindicated when a Missouri judge found—on her own motion (*sua sponte*)—that the STC's order was unenforceable. While the same judge later issued a seemingly inconsistent ruling in a related matter, the STC itself has already appealed the case they lost, and the County is currently weighing next steps in response to the subsequent ruling.

As we assess our options, we are consulting legal counsel, engaging with impacted taxing jurisdictions such as local school districts and other essential governmental organizations across Missouri, and listening to our residents. A final decision has not yet been made, but we cannot and will not implement this ordinance while these fundamental questions remain unresolved.

1. The Ordinance Grossly Misstates the STC Order

The STC's order—flawed as it is—was limited to subclass (1) real property and excluded new construction. The ordinance passed by the Legislature contains no such limitations, which would force the Assessor to apply reductions to tens of thousands of parcels that were never part of the order. Even for those who support the STC's order, this overreach alone should be enough to reject the ordinance.

2. No Experts Consulted, No Legal Review, No Impact Analysis

This ordinance was passed without consulting legal counsel, financial experts, or even inviting testimony from our taxing jurisdictions. It is no surprise, then, that it contains serious flaws and is already causing confusion among the public. Meanwhile, impacted entities—such as school districts and other public service providers—have shared their deep concerns with us. They, like us, believe this ordinance sets a dangerous precedent.

3. Devastating Impact on Schools, Services, and Special Funds

Initial losses across Jackson County from implementing this rollback would exceed \$200 million. Kansas City Public Schools alone would lose nearly \$40 million immediately, and like many others, would have no recourse to recover the lost revenue due to the inability to impose a recoupment levy. Other essential services and entities—including the Missouri Blind Pension Fund, the Historic Northeast Community Improvement District, and the Kansas City Streetcar—would be similarly harmed.

If this rollback were enforced, there is no question that Jackson County taxpayers would ultimately face the highest tax bills they've ever seen—regardless of whether their property values change—because of the combined effect of recoupment levies and shifting the tax burden onto those least able to afford it.

4. Expert Warnings Confirm the Dangers

As reported by *The Kansas City Beacon* on April 10, 2025, outside experts have made the stakes clear:

- *Rita Jefferson*, a local analyst for the Institute for Taxation and Economic Policy, warned that rolling back values now will force disproportionate tax hikes on lower-value property owners in the future and "*there's never going to be an efficient way for you to ever catch up.*"
- *Mike Ardis* of the International Association of Assessing Officers told the Beacon, *"I've never seen a case where a state attempted to undo an entire county's reassessment after the fact."*

5. We Still Have No Clarity from the STC

In August 2024, our Assessor sent a detailed letter to the State Tax Commission outlining dozens of unanswered questions essential to understanding the legal and operational implications of their order. We have yet to receive a response. Without answers, we cannot responsibly implement the order or any ordinance attempting to enforce it.

6. Encouraging Signs, Ongoing Discussions

We are encouraged by recent meetings with the STC and believe there is still a path to collaborative resolution. We remain committed to working with the State of Missouri, the STC, and our taxing jurisdictions to find a way forward that is lawful, workable, and fair. But this ordinance undermines that good-faith process.

7. An Unconstitutional Expansion of Legislative Power

If allowed to stand, this ordinance would set a precedent that enables the Legislature to direct constitutional officers in ways that erode independent judgment and professional discretion. What would stop future ordinances directing the Prosecuting Attorney to file or dismiss charges, the Sheriff to arrest or release a person, or the Medical Examiner to change her conclusions? This ordinance would allow the Legislature to substitute their opinion for those of the Assessor and the County Counselor, which violates the separation of powers in the County Charter.

8. The Real Solution Requires Structural Reform

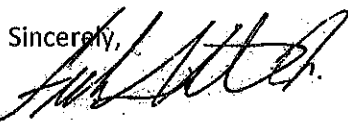
As noted in our April 17, 2025 press release, we are limiting residential assessment increases in 2025 to no more than 15% while urging the State to modernize its outdated, contradictory mandates. We are taking responsibility while the State deflects.

Let's Work Together

Now is the time for us to work together. To pursue real solutions. To advocate for state-level reforms that will prevent this crisis from repeating. We cannot afford politically driven ordinances that offer false hope, set dangerous legal precedents, and endanger vital services.

For these reasons, and in defense of our Charter, our schools, and the public we serve, I respectfully veto Ordinance #5958.

Sincerely,



Frank White, Jr.

Jackson County Executive

IN THE LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE requiring the Jackson County Assessor to provide an Assessment Roll that complies with the Missouri State Tax Commission's Order and rolls back the 2023 value of any parcel that exceeded a 15% increase in 2023 to be changed and to be valued at no more than 15% more than the 2022 property value.

ORDINANCE NO. 5958 January 27, 2025

INTRODUCED BY Sean Smith, County Legislator

WHEREAS, in August of 2024 the Missouri State Tax Commission formally ordered that the 2023 Jackson County Assessment Cycle was not in compliance with Missouri state law; and,

WHEREAS, the State Tax Commission's order states that the Department of Assessment did not give proper notice or provide physical inspections required to increase parcels more than 15%; and,

WHEREAS, in 2024, the State Tax Commission ordered Jackson County to value all parcels at no more than a 15% increase for 2023 from the 2022 property value, excluding increases due to new construction or improvements; and,

WHEREAS, the Jackson County Legislature did pass Resolution 21694 on August 19, 2024; and,

WHEREAS, in Missouri Case No. 2416-CV25478 a judge issued a ruling confirming that the STC order was lawful and valid; and,

WHEREAS, under Article 2 Section 16 in the Jackson County Constitutional Home Rule Charter the Legislature has the following authority: "Provide for the assessment, levy, -
2- equalization, and collection of all taxes now or hereafter authorized by the constitution or by law and prescribe a method or system to facilitate the assessment, calculation, extension and collection of taxes including the design of the books and forms and the purchase and installation of necessary devices; now therefore,

BE IT ORDAINED that the 2024 Jackson County Tax Assessment Rolls shall reflect parcels to be valued at no more than 15% above the property value in 2022, excluding increases due to new construction or improvements, and that the Jackson County Administration must fully implement the Missouri State Tax Commission's order.

County Executive.

APPROVED AS TO FORM:

County Counselor

I hereby certify that the attached ordinance, Ordinance No 5958 introduced on January 27, 2025, was duly passed on April 7, 2025 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 5

Nays 4

Abstaining 0

Absent 0

This Ordinance is hereby transmitted to the County Executive for his signature.

4.7.2025
Date

Mary Jo Spino
Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 5958.

Date

Frank White, Jr., County Executive