



ASSESSMENT DEPARTMENT
JACKSON COUNTY ADMINISTRATION BUILDING
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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 Muehleheausler*
- 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 ratio range of 0.90 to 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