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# CITIZENS SUMMARY

## Findings in the audit of the Jackson County Assessment Appeals Process

### Ineffective Appeals Process

The Assessment Department's (AD) flawed reassessment process complicated the appeals process for residential property assessments, and as a result, appeals were not efficient and effective and taxpayers did not receive the due process intended by state law and county code. Additionally, the Board of Equalization (BOE) did not operate in a transparent manner or maintain its independence over the appeals process. The AD's mismanagement of the reassessment process, and the significant number of appeals filed as a result, made it difficult for the BOE to exercise appropriate oversight of the appeals process and made the appeals process more challenging for taxpayers to navigate. The BOE did not take minutes for any of the closed sessions held between January 4, 2023, and December 5, 2024, as required by state law contributing to a lack of transparency in the appeals process. The BOE did not take appropriate steps to train members on changes in state law affecting the appeals process and did not adjust procedures for those changes, further reducing the effectiveness of the appeals process and the likelihood that taxpayers appealing an assessed valuation increase over 15% received a fair hearing. The BOE allowed the AD to send correspondence and perform certain duties on its behalf, resulting in at least the appearance of impaired independence, and potentially misleading taxpayers.

### Noncompliant Process Put Taxpayers at a Disadvantage

The BOE does not require the AD to meet its statutory burden to prove its valuation represents the true market value of the property under appeal. The AD does not provide an appraisal, including at least 3 recently sold comparable properties, to support its computer-assisted valuation, as required by state law. The BOE accepts testimonial evidence from the AD during appeals that is not substantiated by supporting documentation, but does not allow taxpayers the same opportunity. Photographs are the only evidence required by the BOE as proof of physical inspection and they are not always dated in the reassessment period. The BOE does not require the AD to prove it properly notified taxpayers of their right to an interior inspection in accordance with state law, and the timing of notifications was not discussed in any of the 367 appeals tested. Taxpayers do not always have supporting documentation available prior to, during, or after their appeal hearings. For over 38% of the appeals tested (142 of 367), the AD did not submit supporting documentation for its valuation at least 3 days prior to the BOE hearing as required. Many taxpayers had to submit open records requests for information supporting their valuation and the BOE does not adequately ensure comparable property data meets statutory requirements when evaluating appeals as required by state law. In addition, the BOE failed to sufficiently notify taxpayers of their hearing dates. A review of applicable appeals found that 35% of taxpayers (33 of 93 tested) did not receive notice of their BOE hearing by mail or email 7 days prior to the hearing date, as required by county code.

### Appeal Filing Was Difficult for Taxpayers

The process for filing an appeal was cumbersome and made more difficult by the limited time and lack of information available to taxpayers. Taxpayers could only request an appeal or an interior inspection from the same dropdown menu on the AD website. While the heading above the dropdown menu referenced submitting a "dispute" on the website, the taxpayer had to choose

between "interior inspection" and "BOE appeal", and selecting "interior inspection" did not mean that the taxpayer had also requested an appeal. The AD's failure to provide timely impact notices to taxpayers impeded the appeals process. Notifications to taxpayers that they may request an interior inspection if they met certain requirements were sent out in late April 2023, but were only prepared for approximately 15% of the applicable parcels that required notification. Despite known issues with assessment notices, the AD was reluctant to support extending the appeals deadline. The BOE did not change the deadline until a few days prior to it, and this extension was not made public until the day before the original deadline, limiting its helpfulness to taxpayers. Taxpayers may not have received an acknowledgment of their appeal filings as required by county code. The BOE could not locate 94% of acknowledgments of filing a tax appeal (346 of 367 appeals tested).

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**Informal and Hearing Officer Hearings Were Not Always Effective**

Hearing officers maintain little or no documentation to support their valuations and do not always upload information to the appeals site. As a result, the BOE did not have information available to review a negotiated assessed valuation and in many cases would not be aware that a taxpayer met with a hearing officer unless the taxpayer discussed it in the BOE hearing. The BOE does not adequately review or approve assessment modifications taxpayers agreed to with the AD or in hearing officer hearings. In addition, a quorum of the BOE does not approve the lists of parcels with valuation changes. Additionally, documentation from hearing officer hearings was not available for 5 of 77 applicable appeals and hearing officers had an incentive to mediate as many appeals as possible as their contracts provided bonuses of \$100 if the officers could get 30 signed Memorandum of Settlement agreements per day.

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**BOE Decisions Were Not Documented As Required**

The BOE does not issue written rulings or notify all taxpayers of its decisions as required by county code. For the 367 cases reviewed, the BOE did not issue any written rulings as required by county code. In addition, the BOE did not issue or maintain Notice of Decision letters for 6% of appeals tested (22 of 367). For the remaining 345 appeals, 51% of notices were issued more than 30 days after the date of the hearing (176 of 345).

In the areas audited, the overall performance of this entity was **Poor**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.



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**Recommendations in the audit of the Jackson County Assessment Appeals Process**

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**Ineffective Appeals Process**

The Board of Equalization:

- 1.1 And the County Legislature, along with the County Executive, and Assessment Department (AD) take steps to ensure future reassessments allow taxpayers their due process, and include an effective appeals process.
- 1.2 Ensure meeting minutes are prepared and retained for all closed meetings and specific reasons for closing a meeting are documented in the open minutes, meeting notices, and agendas, in compliance with state law.
- 1.3 Ensure necessary training and legal advice is obtained for any relevant law changes, and implement procedural changes as needed.
- 1.4 And the County Executive refrain from allowing the AD to perform duties or send correspondence on its behalf, or establish procedures to review and approve any actions the AD performs on its behalf to ensure the Board of Equalization (BOE) maintains its independence over assessment appeals.

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**Noncompliant Process Put Taxpayers at a Disadvantage**

The Board of Equalization:

- 2.1 And County Executive require the AD to meet its statutory burden of proof, including providing proof of proper notification, inspection, appraisals, and comparable information.
- 2.2 And County Executive ensure the AD submits information at least 3 days prior to all appeals and refrain from considering any information submitted late, as required by BOE rules.
- 2.3 Only consider comparable property information that complies with state law.
- 2.4 Notify taxpayers of all hearings at least 7 days prior to the hearing date in compliance with Jackson County Code.

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**Appeal Filing Was Difficult for Taxpayers**

The Board of Equalization:

- 3.1 And the Assessment Department ensure the process for requesting an appeal is clear and not easily confused with other requests.
- 3.2 - 3.3 Ensure sufficient time is provided to taxpayers to appeal their assessment decisions and that AD information is readily available to taxpayers.
- 3.4 Send acknowledgments of tax appeals as required by county code and retain documentation to support the acknowledgment was sent.

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Informal and Hearing Officer  
Hearings Were Not Always  
Effective

The Board of Equalization:

- 4.1 Ensure hearing officers complete and retain documentation to support valuations.
- 4.2 Ensure Memorandum of Settlement (MOS) and stipulation agreements are reviewed and approved by a majority of the BOE as required, and all lists of such agreements are retained.
- 4.3 Notify taxpayers of all hearings at least 7 days prior to the hearing date in compliance with county code.
- 4.4 And the County Legislature, along with the County Executive, and Assessment Department refrain from entering into contracts that could limit the effectiveness and impartiality of hearings.

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BOE Decisions Were Not  
Documented As Required

The BOE ensure written rulings and Notice of Decision letters are issued on a timely basis to all taxpayers and in compliance with county code.