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Jackson County Assessment Appeals Process

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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).

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.

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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SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

Honorable Chairman of the Jackson County Legislature
and
Members of the Jackson County Legislature
and
Phil LeVota, Acting Jackson County Executive
and
Maureen Monaghan, Acting Director of Assessment
Jackson County, Missouri

We have audited certain operations of the Jackson County Assessment Appeals Process in fulfillment of our duties under Chapter 29, RSMo. The State Auditor initiated an audit of Jackson County in response to a formal request from the Jackson County Legislature. During the course of the audit, we notified the county we would separate our work into 2 audits with separate objectives and would issue separate audit reports. The scope of our audit included, but was not necessarily limited to, the 2 years ended December 31, 2023. The objectives of our audit were to:

1. Evaluate the county's internal controls over certain management operations and financial functions, as they relate to the assessment appeals process.
2. Evaluate the county's compliance with certain legal provisions, as they relate to the assessment appeals process.
3. Evaluate the economy and efficiency of certain management practices and procedures, as they relate to the assessment appeals process.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Jackson County Assessment Appeals Process.

An additional audit of the Jackson County Assessment Department and assessment process is in progress, and any additional findings and recommendations will be included in the subsequent report.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive style with a large initial "S" and "F".

Scott Fitzpatrick
State Auditor

Jackson County Assessment Appeals Process

Introduction

Background

In 2023, the Missouri State Auditor's Office (SAO) Whistleblower Hotline received numerous constituent concerns regarding the Jackson County assessment process. The SAO sent a letter to County Executive Frank White, Jr. on August 4, 2023, to initiate an investigation under Section 29.221, RSMo, in response to the concerns. In Resolution No. 21380, dated August 21, 2023, the Jackson County Legislature requested the SAO conduct a comprehensive audit of the 2023 biennial reassessment process due to the County Legislature's concerns. Pursuant to that request, we began the audit on September 25, 2023.

The Jackson County Director of Assessment (Director) was an appointed office for the 2023 reassessment process.¹ The Director was Gail McCann Beatty until she was removed from her position in November 2025. The Jackson County Board of Equalization (BOE) is made up of 3 full-time members appointed by the County Executive that serve overlapping 3-year terms, as well as one member for each municipality and one member for each school district that are appointed by their respective mayor or school board. These are part-time members that serve on the BOE during hearings applicable to their respective municipality or school district. The county's population was 717,204 in 2020, according to the U.S. Census Bureau.

The BOE Chairperson was Ed Stoll, until December 31, 2023, when his term expired, and was subsequently replaced by Forestine Beasley, who was appointed by the County Executive as Chairperson on March 22, 2024. She served as Chairperson until December 31, 2024, when her term expired. Nathaniel Petty was appointed by the County Executive as Chairperson on March 5, 2025, and his term expires December 31, 2027. As of August 2025, the BOE had 13 employees.

Relevant statutes

Missouri statute and county code define the Assessment Department's (AD) duties. Section 137.115, RSMo, requires the AD to assess the value of all real and personal property in the county at its true market value, and requires new assessed valuations be determined as of January first of each odd-numbered year and shall apply in the following even-numbered year, except for new construction and property improvements which shall be valued as though they had been completed as of January first of the preceding odd-numbered year.

Missouri statute, county code, and Board of Equalization rules and procedures outline the BOE's duties. Section 137.275, RSMo, allows a taxpayer who believes he or she has been aggrieved by the assessment of his or her property to appeal to the county BOE. Section 138.000, RSMo, requires the BOE to

¹ On November 4, 2025, Jackson County voters approved a change to the County Charter to create an elected assessor position that will be over the assessment process. The first assessor election will be in 2028.



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perform state-mandated functions relating to the review and equalization of property tax assessments, including the adjudication of tax appeals. Section 138.060, RSMo, requires the BOE to determine all appeals from the valuation of property made by the Assessor, and to correct and adjust the assessment accordingly, within the following parameters:

- There shall be no presumption that the assessor's valuation is correct.
- For any property whose assessed valuation increased at least 15% from the previous assessment, unless the increase is due to new construction or improvement, the assessor shall have the burden to prove the valuation does not exceed the true market value of the subject property.
- In the event a physical inspection of the subject property is required by Section 137.115.10, RSMo, the assessor shall have the burden to establish the manner in which the physical inspection was performed and shall have the burden to prove that the physical inspection was performed in accordance with Section 137.115, RSMo.

Sections 137.115.10 through 12, RSMo, outline the following requirements for inspection of a property when the assessed valuation increases by more than 15% since the last assessment:

- Section 137.115.10, RSMo - Before the assessor may increase the assessed valuation of any parcel of subclass (1) real property² by more than 15% since the last assessment, excluding increases due to new construction or improvements, the assessor shall conduct a physical inspection of such property.
- Section 137.115.11, RSMo - If a physical inspection is required, pursuant to Section 137.115.10, RSMo, the assessor shall notify the property owner of that fact in writing and shall provide the owner clear written notice of the owner's rights relating to the physical inspection. If a physical inspection is required, the property owner may request that the AD perform an interior inspection during the physical inspection. The owner shall have no less than 30 days to notify the assessor of a request for an interior physical inspection.
- Section 137.115.12, RSMo - A physical inspection shall include, at a minimum, an on-site personal observation and review of all accessible exterior portions of the land and any buildings and improvements, and an observation and review of the interior of any buildings or improvements on the property upon the timely request of the owner. This statute section

² Subclass (1) real property includes all residential real property.



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also specifies that "mere observation of the property via a drive-by inspection or the like shall not be considered sufficient to constitute a physical inspection as required by this section."

Although these statutes were updated in August 2020, they were not relevant to Jackson County assessments until the 2023 reassessment process because the Jackson County AD did not increase residential real property assessed valuations over 15% in the 2021 reassessment cycle.

2023 reassessment process

In October 2020, Jackson County contracted with Tyler Technologies, Inc. (Tyler) to provide various assessment services, including (1) developing the Computer-Assisted Mass Appraisal (CAMA) system, (2) performing a parcel-by-parcel review of all residential and commercial properties, and (3) completing the 2023 reassessment. The reassessment was based on information and systems provided by the contractor in conjunction with the AD. With this contractual relationship, the AD effectively outsourced most of its assessment process. In addition, the county continued an ongoing contractual relationship with Data Cloud Solutions (DCS) for the 2023 reassessment process for handheld mobile assessment units to be used by staff conducting on-site property reviews. Data entered into the units was used by the AD and CAMA system for reassessments.

The county performed a comprehensive biennial reassessment process for 2023 to appraise all county properties at their real values. This resulted in an increase in assessed valuation, totaling over \$2.6 billion, for approximately 238,000 residential parcels.

Based on information provided by the AD, approximately 200,000 residential real properties' assessed valuations increased by more than 15% and required a physical inspection per statute. Many of the taxpayers expressed concern over the increases and sought remedies, including appeals to the BOE.

Assessment appeals

Taxpayers who dispute their assessed market value and resulting assessed valuations³ have the option to (1) meet with AD personnel to reach an agreed valuation in an informal process, (2) appeal and meet with a hearing officer, and/or (3) meet with the full BOE regarding the appeal.

Prior to July 1 of each year, the AD has the authority to change values as it determines necessary. Changes made may be due to a review of property characteristics, occupancy, permitted changes, fire or other natural disasters, or taxpayer requested interior inspections. Before July 1, 2023, taxpayers

³ The AD determines market value then calculates the assessed valuation that the property tax rate is applied to based on the residential classification of that market value (19%). Any change in market value due to an appeal of the same classification or other revision will result in the same percentage change in assessed valuation.



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could have their parcels reviewed by the AD without the involvement of the BOE. The AD developed this informal appeals process for taxpayers to present their concerns prior to the formal appeal. In 2023, representatives from the AD and Tyler were available to meet with taxpayers to discuss property characteristics and comparable property sales to attempt to agree on a valuation. If an agreement was reached, the parties would complete a stipulation form (Appendix A) stating the lowered valuation the AD agreed to, and taxpayers were required to sign the agreement immediately. As a part of this process, taxpayers were required to sign a waiver of their right to a formal appeal.

All appeals still open or filed after July 1 are the responsibility of the BOE. However, a less formal process is still available to the taxpayer, whereby they could meet with a representative of the AD and agree to a stipulated value (see Appendix B). Stipulated values are provided to the BOE periodically in a listing (see Appendix C) that the BOE is supposed to review and approve prior to submitting to the County Collector to update the tax books.

During a formal appeal, a taxpayer⁴ could also meet with a hearing officer, contracted by the BOE, to attempt to mediate an agreement between the AD and taxpayer of the property's value. If an agreement is reached, the parties sign a Memorandum of Settlement (MOS) that is approved by the BOE (see Appendix D). If an agreement is not reached, the appeal is scheduled for a hearing with the BOE.

Hearings with the BOE are virtual, and the AD and taxpayers upload documents to an appeals site accessible by BOE members and the taxpayer for review during the hearing. BOE rules of procedure require taxpayers to upload supporting documents to the appeals site at least 3 days prior to the hearing. The taxpayer and the AD are each given time to testify to the valuation they believe is correct for the parcel. Documents typically uploaded by the AD include a Property Record Card (PRC), Comparable Sales Analysis Report (CSAR), and a timestamped/dated photograph of the outside of the property. Additionally, the AD uploads a copy of the Reassessment Notice sent to the parcel owner. The taxpayer is allowed to present any information in support of the taxpayer's value determination and are encouraged to upload the following: appraisals, rent rolls,⁵ bids for improvements to the property, and photographs of the property. The BOE then makes inquiries of both the taxpayer and the AD, as needed, during the hearing.

⁴ The taxpayer is the appellant during an appeal hearing and may also be a taxpayer's representative since the representative is acting on the taxpayer's/appellant's behalf.

⁵ Rent rolls are real estate documents that list tenant, lease, and rental information used to value properties with rental income.



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After all parties testify, the Board recommends and votes on a value. All permanent board members plus the relevant representatives from the taxing jurisdictions, if present, must vote at the hearing. Once a majority of the members vote to approve a final value, the value determined is documented on the docket and a final decision notice is sent to taxpayer. According to state law, if the taxpayer does not agree with the value determined by the BOE, the taxpayer has until September 30, or 30 days after the BOE decision, whichever is later, to appeal the property value to the Missouri State Tax Commission (STC).

Appeals timing

For the 2023 biennial reassessment, appeal applications were initially due by July 10, 2023. The BOE held procedural meetings on July 5 and 7, 2023, and due to the influx of appeals, ultimately voted to extend the deadline for filing an appeal to July 31, 2023. The BOE continued to consider requests for appeals from taxpayers who could show good cause for missing the appeal deadline. It set a final deadline of October 16, 2023, at 5 p.m. for late appeals, but also accepted late appeals after that date from those who could show good cause. As of November 19, 2025, taxpayers had filed 54,625 appeals to the BOE. Of those, 11,612 had BOE decisions, 31,121 had signed stipulation agreements or an MOS, and 11,892 remained unresolved.

SAO investigation and preliminary review

In December 2023, the SAO released its preliminary review of the reassessment process (SAO Report No. 2023-086, *Jackson County Assessment Department Preliminary Review* (see Appendix E)) in which the SAO informed Jackson County that all reassessment increases over 15% were likely invalid as a matter of law due to the AD's failure to properly notify taxpayers of their rights to inspection as required by statute.

Significant legal actions

The 2023 reassessment process resulted in numerous legal actions by the Office of the Attorney General (AGO), STC, and other parties (in relevant part) as follows:

- In June 2023, a class action petition was filed against Jackson County due to the reassessment process (*Trevor Tilton, et al. v. Jackson County, Missouri, et al.*, Case No. 2316-CV16440). On December 19, 2023, the Supreme Court of Missouri concluded that because the taxpayers had failed to exhaust all administrative remedies before filing the lawsuit the underlying action must be dismissed, and the Court made permanent its preliminary writ of mandamus (*State of Missouri, ex rel. Jackson County v. Chamberlain*, 679 S.W.3d 463, 464 (Mo. banc 2023)). Pursuant to that order, on December 26, 2023, the circuit court dismissed the suit with prejudice.
- In September 2023, the Cities of Independence and Blue Springs sued Jackson County (*State of Missouri, ex rel. City of Independence, et al. v. Jackson County, Missouri, et al.*, Case No. 2316-CV24947), seeking a



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writ of mandamus to compel the county to provide an accurate, timely, and certified property assessment to taxing authorities within Jackson County. In February 2024, in its written final judgment the circuit court criticized how Jackson County handled the reassessment process; however, while the circuit court found Jackson County had violated state statutes, the court concluded a writ of mandamus was not an appropriate remedy because there was not a clear and unequivocal right to receive an abstract of the Assessor's book free of any pending appeals, and therefore dismissed the suits.

- In September 2023, due to the reassessment process, the City of Lee's Summit sued Jackson County for multiple counts including breach of the Consolidated Tax Billing and Collection Agreement entered into by the parties and breach of the duty of good faith and fair dealing (*City of Lee's Summit v. County of Jackson, Missouri et al.*, Case No. 2316-CV23700). In May 2025, the court ruled for the city and awarded monetary damages plus interest on the counts of breach of contract and breach of the duty of good faith and fair dealing. The court found in favor of Jackson County on all other counts. Both parties have appealed and that appellate case remains pending (WD88161).
- In December 2023, the day after the SAO released its preliminary review of the 2023 reassessment process, the AGO filed *State of Missouri et al. v. Jackson County, Missouri*, Case No. 2316-CV33643, on behalf of the STC, against Jackson County, citing the county's failure to properly notify taxpayers and physically inspect properties with assessed valuation increases over 15%. On August 7 2024, the AGO requested the case be dismissed, and the following day the judge granted the AGO's request, dismissing the case with prejudice. Jackson County would not agree to the dismissal of the case unless it was with prejudice.
- On August 6, 2024, one day prior to the AGO's request for dismissal of its case, the STC issued a ruling stating Jackson County failed to properly reassess properties in accordance with Section 137.115, RSMo, and ruled that Jackson County needed to correct reassessments to no more than 15% increases and review BOE and stipulation agreements that raised valuations more than 15%.
- In September 2024, Jackson County filed suit (*Gail McCann Beatty, et al. v. State Tax Commission*, Case No. 2416-CV25478) asserting that the STC overstepped its authority. The court ruled in favor of the STC in April 2025, concluding the STC acted lawfully when issuing its August 6, 2024, order. On May 9, 2025, Jackson County appealed; that appeal is still pending (WD 88042).



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- In September 2024, the STC filed a petition to enforce its order (*State ex rel. State Tax Commission v. Frank White, Jr. et al.*, Case No. 2416-CV25759) against Jackson County to reduce assessments. In November 2024, the court dismissed the case, finding the AGO's prior dismissal of Case No. 2316-cv33643 acted as a bar to any re-litigation of the 2023 assessment process. The STC appealed, and on December 19, 2025, the Court of Appeals concluded the dismissal of Case No. 2316-cv33643 did not bar the STC's underlying action for mandamus, and thus, the trial court erred in dismissing the STC's petition. (*State of Missouri ex rel. State Tax Commission v. County Executive of Jackson County, et al.*, Case No. WD 87831). On February 2, 2026, Jackson County filed an application for transfer to the Supreme Court (SC101491). The Supreme Court denied the application on March 31, 2026, making the judgment of the Court of Appeals final. On April 1, 2026, the case was remanded to the Circuit Court of Jackson County for further proceedings consistent with the decision of the Court of Appeals.
- In October 2024, a plaintiff filed a counterclaim against the county (*Gail McCann Beatty et al. v. State Tax Commission*, Case No. 2416-CV25478) to file a class action lawsuit. The parties were ordered to mediate the case in October 2025. That mediation was unsuccessful at resolving the case, and the lawsuit remains ongoing.
- In May 2025, the STC issued an order requiring the county to cap 2025 reassessment increases at 15%, which the county agreed to do.

Jackson County impeded audit

Despite the audit being requested by the Jackson County Legislature, we were met with resistance from the AD, the BOE, and other county officials, who acted to prevent us from conducting the audit. These actions included providing limited information and only providing access to necessary AD and BOE records after being served multiple subpoenas. As a result, delays occurred in completing the audit. During the audit, the Jackson County Counselor's office was made the audit liaison to aid in the process; however, delays continued. Also as noted, the county assessment process was subject to multiple lawsuits, which the county claimed caused further delays in its responses. A summary of significant events in our efforts to obtain information for the audit follows:

- From September 25, 2023, to December 10, 2024, the SAO submitted to the AD, on several occasions, lists of required records and information. While county officials provided certain requested documents and data during this period (some after delays and repeated requests), they refused to provide closed meeting minutes. Only after the SAO issued a subpoena in December 2024, did the county finally confirm, in a meeting in January 2025, that there were no closed meeting minutes maintained prior to 2025 (see Management Advisory Report (MAR) finding number 1.2). Once the



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county began taking minutes in 2025, officials provided a summary file of topics discussed during closed meetings that did not hold attorney client privileged information.

- On October 25, 2023, we requested copies of, or access to, any guidelines on assessment modeling and how it was used, and a listing of all relevant lawsuits pending. This was not fulfilled until January 3, 2024, over 2 months later.
- On October 27, 2023, we requested the date the AD completed the 2023 parcel-by-parcel review from the Deputy Director of Assessment. The AD did not provide this date to us, but we determined the date upon review of the limited data provided in response to our subpoena.
- On November 6, 2023, we requested copies of, or access to, any guidelines (teaching information to new staff) used by the AD for conducting informal and formal appeals. This was provided on January 3, 2024, almost 2 months later.
- On January 23, 2024, we requested information related to comparable data in the CAMA system from Tyler. Tyler refused to respond due to a lawsuit filed by the AGO. While we explained the separation of the SAO from the AGO, Tyler chose not to respond. We were able to obtain sufficient evidence elsewhere, so we chose to forgo subpoenaing Tyler for the information.
- On March 19, 2024, we met with representatives of the County Counselor's and County Executive's offices to discuss the slowdown of the audit and how the lawsuit was impacting the SAO audit. At that time it was determined that we would submit all audit requests through the County Counselor's office in an attempt to streamline the process.
- On March 28, 2024, and May 9, 2024, we requested data from the Mobile Assessor system or contact information to request the data related to onsite assessment reviews from DCS, because the County Counselor's office indicated the county did not have this data and we would need to obtain it through the county's contractor, DCS. We did not receive the information and eventually issued a subpoena.
- On April 9, 2024, the County Counselor's office notified us of a cyber-attack on the county and that the county was halting efforts to provide us information.
- On May 28, 2024, we served subpoenas to Forestine Beasley and Gail McCann Beatty, which included a request for Mobile Assessor data (see Appendixes K and L).



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- On June 25, 2024, we requested information from the AD and BOE via the County Counselor's office and BOE attorney. The BOE and AD did not directly respond to this request. Instead, we sought other methods to obtain the information. The original request included the following:
 1. An example of a County Support Report, related to appeals.
 2. Employee job descriptions and requirements for all positions.
 3. Number of AD Employees for 2021, 2022, and 2023.
 4. What date did the CAMA 2099 version for parcel by parcel merge with the modeled, current year CAMA version?
 5. Clarification related to Tyler responses that stated market modeling was not done for the 2023 reassessment year.
 6. Dates and times the AD met with Tyler to discuss the progress of the contract, and include any physical documentation to show oversight of contract (if any available).
 7. An explanation of a provided attachment (BOE Hearing Listing).
 8. The dates served and relevant job experience for the listed members.
- On November 25, 2024, we requested reports from Daniel Anderson, CEO of DCS, via the Jackson County Counselor's office.
- On December 16, 2024, we served a subpoena to Registered Agents, Inc,⁶ to be provided to DCS (see Appendix M). We also emailed the same subpoena to Daniel Anderson of DCS on December 17, 2024. DCS and its parent company, Woolpert, were unresponsive to the subpoena.
- On February 24, 2025, we formally served a subpoena to Gail McCann Beatty in her official capacity as the Assessor (see Appendix L) and to Registered Agents, Inc, to be provided to DCS (see Appendix M). DCS and its parent company, Woolpert, were unresponsive to the subpoena. The Assessor advised us she did not have access to the records requested in the subpoena and therefore could not comply. On June 4, 2025, the State Auditor filed a petition in the Circuit Court of Jackson County to enforce both of the February 24, 2025, subpoenas (see Appendixes N and O). While this case was pending, the SAO continued its fieldwork.
- In December 2024, we made numerous attempts to contact the BOE Manager by phone and email. We did not receive a response until we met with her in January 2025.

While SAO personnel worked as effectively and efficiently as possible given the difficulties encountered, the delays increased audit costs. We notified

⁶ Registered Agents, Inc. is the registered agent for DCS in Missouri. We served the registered agent because DCS is an out-of-state entity with no offices or personnel within Missouri.



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County Legislature Chair Jeanie Lauer first on May 29, 2024, and then on June 26, 2024, that the audit costs would likely exceed our original estimate. Then, on February 26, 2025, we notified the new County Legislature Chair DaRon McGee and the rest of the Legislature of the likely cost overage, and met with the full legislature on May 5, 2025, with an updated cost overage letter and objectives for the 2 audit reports, and provided them a paper copy of the letter. We requested county officials sign the letter to confirm their understanding of the additional costs and audit objectives, and did not receive a signed copy from the county legislature until our exit conference in February 2026. The reasons for the additional costs included delays caused by the AD and BOE withholding of certain records and the significant number of concerns. Additionally, the delays significantly extended the period subsequent to the audit period and thereby increased our audit work to review significant events and transactions during that extended period.

Subpoenas required

We issued subpoenas to Forestine Beasley, Former Board Chair, and Gail McCann Beatty, Director, to compel them to provide testimony and/or produce records and documents related to their testimony (see Appendixes K and L). The appendixes include redactions of information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information requested in the subpoena. Representatives of the SAO took the testimony of Chairperson Beasley on June 18, 2024. Representatives of the SAO also recorded interviews with the AD personnel during our audit.

County contractor failed to comply with subpoena

As noted, DCS and its parent company Woolpert, Inc. failed to comply with the State Auditor's subpoena to provide necessary data for our audit. As a result, in June 2025, the State Auditor filed a petition in Jackson County Circuit Court to enforce the subpoena and named Jackson County and DCS in the petition.

During the course of the legal proceeding, the Jackson County Counselor's office verified it had no access to the data but made efforts to reach out to DCS officials to resolve the dispute. DCS officials did not appear in the court case, respond to the court filing, or reach out to the State Auditor's Office until October 2025, when it was facing a default judgment. At that time, counsel for Woolpert indicated that Woolpert had acquired DCS in 2020, and that DCS was "willing to comply with the subpoena." Woolpert indicated it could make the data available in some form at a cost to the SAO. In the interest of expediting the audit, we agreed to this, in principle, if Woolpert could demonstrate it could provide the information we requested.

While some data was provided, much of it was unusable because DCS personnel refused to include a key to explain the data fields or some of the data anomalies. Because our original requests were based on example files provided by DCS, it is not unreasonable to expect that similar reports could be provided for items requested from the same population. When we asked



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them to provide a key and/or provide the data in a readable format, Woolpert and DCS claimed they were not privy to what the data in the data fields meant and that when trying to pull the parcel data out of the software, it did not convert to data that was usable outside of the software. Woolpert and DCS later admitted their software was incapable of pulling the data out of their software and producing the reports in a meaningful, readable format.

As a result, we continued to pursue legal remedies. On December 22, 2025, a judge ordered DCS to provide the SAO with licenses to access Mobile Assessor to allow for our own review of the data in the system and access to the data was provided soon after. This will be used to conclude our work on the assessment process, and any resulting findings will be included in our subsequent report. Because the necessary access was provided, we filed a motion to dismiss our petition on March 27, 2026 and the judge granted the motion on April 3, 2026.

Subsequent Event

In October 2025, after the conclusion of the majority of the audit work, the newly appointed Acting County Executive announced the county would grant credits on taxpayer property tax bills to effectively cap all 2023 assessed valuations of residential real property at 15%. This was after the State Tax Commission had ordered the county to rollback the 2023 reassessments to 15% increases and the former County Executive refused to comply. In December 2025, the Acting County Executive announced the county would expand the credits to include taxpayers who agreed to adjusted valuations through the informal stipulation, hearing officer, or BOE appeals process. While expected to have a significant effect, the impact on future tax revenue and tax rates is not readily estimable.

Scope and Methodology

The scope of our audit included, but was not necessarily limited to, the 2 years ended December 31, 2023.

Our methodology included reviewing minutes of meetings, written policies and procedures, legal communications, and other pertinent documents; reviewing information regarding real property appeals obtained through discussions with current and past county personnel and certain external parties; and performing sample testing using statistically valid samples from which the test items were selected.

We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract or other legal provisions could occur. Based on that risk assessment, we designed and performed



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procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

To evaluate the board's internal control system, procedures for compliance with county and statutory requirements, and the economy and efficiency of certain management practices and procedures; we performed the following tests and procedures:

- We reviewed applicable state laws, county charter, county code, STC cases, and written policies and procedures; and interviewed various individuals.
- We used a word search protocol using selected appeals identification numbers, and key words relating to audit objectives to review email and documents provided by the AD and BOE in response to audit requests.
- We interviewed various AD and current and former BOE personnel about the system that retains uploaded appeal documents, and to obtain an understanding of how the data was entered and used in the CAMA system and the Appeals Site. The Appeals Site is an open source read-only system accessible for any appeal and is used by the BOE to view uploaded appeals information.
- We obtained appeal documentation uploaded by taxpayers and the AD for use by the BOE during hearings for the period of July 1, 2023, through July 31, 2024.
- We tested a statistically valid sample of BOE hearing decisions issued from July 1, 2023, to July 31, 2024. The sample selection was based on a population of 7,871 residential appeals heard and decided by the BOE as of July 31, 2024, a 95% confidence level, and an expected error rate of 5%, which provided us with 367 BOE hearing decisions to test. When appropriate, we projected our results to the population.
- We reviewed communications between Jackson County and taxpayers related to tax adjustments, hearings, BOE decisions, and other appeal processes.
- We evaluated appellant and appellee testimony during BOE hearings to determine areas related to our audit objectives.
- We reviewed the final reports used by the BOE to sign off on all adjustments to appeals after July 1, 2023.
- We evaluated whether the AD provided support for its valuations by reviewing parcel, assessment information, and appeals information provided by the AD and reports from the CAMA system.



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- We tested whether comparable property information was valid by determining whether properties were each within 500 square feet of the subject property, were built within 10 years of the subject property, were within 1 of each type on the subject property for the number of bed and baths, or were a combination of these attributes. In addition, we tested whether the comparable property was sold between January 1, 2021, and December 31, 2022, and/or the sale price was adjusted if the sale was outside the assessment period.
- We reviewed open and closed meeting minutes from January 1, 2023, through July 31, 2025.
- We reviewed sunshine law requests from January 1, 2023, through December 31, 2023.

Jackson County Assessment Appeals Process

Management Advisory Report

State Auditor's Findings

1. 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.

1.1 Number of appeals

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. From the beginning, taxpayers had little time to make informed decisions on whether to appeal due to the AD's late assessment notices. The late notices also (1) contributed to a confusing process for filing an appeal, as discussed in Management Advisory Report (MAR) finding number 3.1, (2) prevented taxpayers whose assessed valuation increased over 15% from taking advantage of the informal review process, and (3) led to, along with the significantly increased valuations and failure of the AD to properly inspect properties, an increased volume of appeals. The high number of appeals contributed to the internal control deficiencies and compliance errors noted throughout the remainder of this report.

As noted throughout this report, the BOE allows the AD to perform some tasks on its behalf, does not ensure taxpayers receive required information timely, does not ensure hearing officers properly document their cases, does not sufficiently review mediated valuations, and does not require the AD to meet its burden of proof during appeals.

As discussed in SAO Report No. 2023-086, *Jackson County Assessment Department Preliminary Review*, issued in December 2023 (see Appendix E), and confirmed by the court in *Case No. 2416-CV25478, Beatty, White, and Jackson County Board of Equalization v. the State Tax Commission*, the Jackson County AD failed to provide property owners whose property assessed valuations increased over 15% adequate notification of their rights regarding physical inspections, and what notification was given was inaccurate and often untimely. As a result, the AD did not comply with the provisions of Section 137.115.11, RSMo, and any residential real property assessed valuation increase that was over 15% was likely invalid. Taxpayers had limited recourse to address this beyond appealing to the BOE and/or the STC. According to data provided by the AD, approximately 200,000 residential properties' assessed valuations increased by more than 15% and required a physical inspection per statute.

For the 2023 assessment cycle, taxpayers filed approximately 55,000 appeals. Of those, as of November 19, 2025, the BOE had decided approximately 12,000. An additional 31,000 property owners signed Memorandums of



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Settlement (MOS) or stipulations with the AD agreeing to adjust their assessed valuations and forego the full appeals process. The other approximately 12,000 cases remained open. By comparison, in 2021, there were only approximately 6,200 BOE appeals and in 2019 there were approximately 22,000.

BOE officials were concerned about the volume of appeals as early as January 2023, when the BOE Chair stated in a procedural meeting, "What I'm hearing is, as in the '19 assessment, when we were bombarded with numerous appeals, it sounds like we're going to be headed that way again because when the information goes out, the taxpayers are not going to have the comparables to show why Assessment came up with that value." During BOE procedural meetings in January and February 2023, BOE members expressed concerns about having a significant number of appeals this cycle and asked the AD what steps were being taken to alleviate that concern. Then, in May 2023, the BOE discussed with the AD whether the AD would meet notification deadlines in anticipation of how that would impact appeals. As of August 2023, BOE members discussed in a meeting they were staying late to handle all the appeals and the significant time it was already taking to address all the appeals. The BOE also indicated to us that it would be impractical to review all the adjusted market values (see MAR finding number 4.2), so the BOE performed limited reviews instead.

The BOE's stated mission is to fully and fairly equalize the value of all real and tangible personal property in the county for purposes of taxation and to provide an appeal forum for taxpayers to correct perceived inequities in the assessment of property values. Because of the significant number of appeals, the BOE could not or did not exercise the appropriate level of oversight of the appeals process. As a result, its ability to effectively achieve its mission is limited and the appeals process was not an effective remedy for many taxpayers.

1.2 Sunshine law

The BOE did not comply with state law for some public meeting requirements, contributing to a lack of transparency in the appeals process. The Board did not take minutes for any of the closed sessions held from January 4, 2023, through December 5, 2024, as required by state law. Records indicate the BOE entered closed session at least 13 times during that period, but Jackson County Counsel confirmed the BOE did not take any minutes and officials indicated they did not believe minutes were necessary when closed session topics were privileged, despite the BOE being a public governmental body subject to the Missouri Sunshine Law. In addition, transcripts of open meeting discussions for 8 instances in which the BOE went into a closed session did not document the specific reasons or section of law allowing the meetings to be closed. Instead, the open meeting minutes only indicated the BOE went into closed session.



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As noted in the Background section, we made requests for closed meeting minutes numerous times during the audit and were led to believe the BOE took closed meeting minutes. At one point, County Counsel indicated the county would only provide the minutes that did not include items considered protected by attorney-client privilege, which we agreed to. County Counsel then indicated the county would not provide any closed minutes. Only after issuing a subpoena requesting the closed meeting minutes in December 2024 did the county finally confirm, in a meeting held with BOE members and County Counsel, that no such meeting minutes existed.

Section 610.020, RSMo, requires meeting minutes to be maintained as a record of business conducted and to provide an official record of BOE actions and decisions. Section 610.022, RSMo, requires public bodies to announce the specific reasons allowed by law for going into a closed session and to enter the vote and reason into the minutes. The failure to notify the public of the specific reasons for holding closed session meetings and lack of minutes supporting the topics discussed and decisions made contributes to a lack of transparency and undermines public trust in the appeals process.

1.3 BOE did not change procedures

The BOE did not take appropriate steps to train members on changes in state law or adjust procedures as required by those changes affecting the appeals process, further reducing the effectiveness of the appeals process and the likelihood that taxpayers appealing an assessed valuation increase over 15% received a fair hearing.

A former member of the BOE indicated no changes in evidence requirements related to physical inspections were made in 2021 or 2023 as a result of the updated law. As indicated in the Background section, state law changes taking effect in August 2020 significantly increased the AD's responsibilities for inspection when assessing a property more than 15% higher than previous years. Appeals of 2023 reassessments were the first in which the BOE needed to consider many of the changes in Section 137.115, RSMo, because that was the first year since the law change that the AD increased assessed valuations on residential real property by more than 15%. Given the changes to the AD's statutory responsibilities to inspect such properties and support their valuation with appraisals and comparable information it would be reasonable to expect changes to the BOE's standards of proof. See also MAR finding number 2.1.

A BOE member requested clarification from the STC in July 2021, after attending an STC training, regarding physical inspections and whether the burden of proof requirements would include documentation by the Assessor of clear written notice of owner's rights related to the inspection and if that notice had to be given to the taxpayer before the assessment was made. Several other related questions were also asked. The BOE legal counsel was made aware of this letter and was provided with the response from the STC to the BOE representative, which did not specifically answer the various



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questions, but did provide several prior appeals cases for the representative to review.

The BOE legal counsel also prepared an undated letter addressing the BOE representative's questions for the BOE Chairman at the time. Despite the STC providing example cases, the legal counsel's response did not specifically address the various questions posed and did not indicate any specific changes were necessary in process or procedure related to the recent law changes. There is also no evidence the legal counsel's response, or the correspondence with the STC, were provided or discussed with the other BOE members. The BOE legal counsel indicated his response to the STC letter was the only written documentation prepared on this topic. There is also no evidence the BOE members attended any other trainings or sought any additional information on the changes prior to the 2023 reassessment period. BOE personnel could not explain why they did not seek additional training or legal advice.

Paragraph 4.02 of the *Standards for Internal Control in the Federal Government*, (also known as the Green Book), provides that "competence is the qualification to carry out assigned responsibilities. It requires relevant knowledge, skills, and abilities, which are gained largely from professional experience, training, and certifications. It is demonstrated by the behavior of individuals as they carry out their responsibilities." Sufficient legal guidance and training on significant statute changes is necessary to ensure BOE members are competent and able to properly evaluate taxpayer appeals. If the BOE had been properly trained on the statutory changes, it would have been better able to evaluate and appropriately adjust assessed valuations in accordance with state law for the appeals resulting from lack of notification or inspection.

1.4 BOE independence

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. The BOE did not review the actions the AD made on its behalf and while it expressed concerns, BOE members took no immediate action to stop the AD from sending notices.

BOE Correspondence

The BOE permitted the AD to schedule Hearing Officer and BOE hearings, process signed stipulations/MOS agreements, and send taxpayers final assessed valuation judgment notifications. In addition, the AD used BOE letterhead or signatures in correspondence, leading taxpayers to believe the communications were on behalf of the BOE. For example, the Notice of Decision was prepared and provided to taxpayers by the AD with BOE letterhead (see Appendix F).



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In addition, we noted 81% (52 of 64⁷) of the BOE appeal hearing notifications reviewed were sent from the AD's "do not reply" email address but the text indicated the notices were from the BOE (see Appendix G).

The BOE did not review any of the correspondence or work done by the AD on its behalf. The BOE sent a letter to the STC on February 5, 2024 (see Appendix H), indicating its unease with the AD sending notifications to taxpayers on BOE letterhead without its approval. In April 2025, over a year later, BOE staff notified the BOE that they were now handling their own notifications and there would be no additional instances of the AD using BOE letterhead.

BOE employee

The County Executive and AD personnel dismissed a hearing officer in early 2024 without consultation or approval from the BOE (see Appendix H). When questioned by the BOE members about the dismissal, they were informed the hearing officer was confrontational with AD staff during hearings. BOE members went on to say that this information was not communicated to them during the hearing session nor did it align with their experience with the hearing officer.

The BOE is authorized by Section 9125.10, Jackson County Code, to contract with qualified individuals to conduct the hearing in any case. The BOE contracted with 10 hearing officers for the 2023 appeals process. While there may have been cause for the termination, hearing officers work directly for the BOE and should be independent of the AD, so it is not appropriate for the AD to dismiss a hearing officer without consulting BOE members.

Conclusion

The BOE serves as the independent body over the appeals process and has an obligation to avoid the appearance of impropriety in BOE communications. A lack of BOE independence could harm public confidence in the BOE and reduce its effectiveness. The BOE indicated it experienced staffing issues in 2023 so the AD was responsible for all scheduling during most of the 2023 appeals process. However, that does not relieve the BOE of overseeing hearings and ensuring correspondence related to appeals appropriately represents the position of its members. A primary function of the BOE is to conduct impartial hearings on property tax assessment disputes between taxpayers and the County Assessor. It is imperative that the BOE remains independent of the AD and that the duties of each are kept separate to the extent possible, so the BOE can ensure the AD meets its burden of proof during the appeals process. Blurring the lines of responsibility between the

⁷ Out of 367 appeals reviewed, only 93 were applicable because the appellant did not waive the right to attend his or her appeal hearing. No notifications were sent for 29 of those appeals, leaving 64 BOE hearing notifications sent.



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BOE and the AD reduces transparency in the appeals process and deprives taxpayers of impartial appeals (as discussed in MAR finding number 2).

Recommendations

The Board of Equalization:

- 1.1 And the County Legislature, along with the County Executive, and Assessment Department 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 the BOE's behalf, or establish procedures to review and approve any actions the AD performs on behalf of the BOE to ensure the BOE maintains its independence over assessment appeals.

Auditee's Response

The Board of Equalization's full response is included at Appendix P.

The County Legislature's full response is included at Appendix Q.

The County Executive's full response, which includes his response on behalf of the AD, is included at Appendix R.

2. Noncompliant Process Put Taxpayers at a Disadvantage

The BOE does not comply with or ensure the AD complies with BOE rules, statute, or county code governing the appeals process. As a result, taxpayers are at a disadvantage in many appeal hearings.

2.1 Burden of proof

The BOE does not require the AD to meet its statutory burden to support that its valuation represents the true market value of the property under appeal.

Appraisals not presented

The AD does not provide an appraisal to support its computer-assisted valuation, as required by statute. Instead, if the AD provides documentation, it only provides the CAMA system-generated Comparable Sales Analysis Report (CSAR) and/or Property Record Card (PRC). The CSAR presents sales information for 3 to 5 properties, and includes the characteristics of



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these properties, but does not adjust prices of comparable properties for differences in characteristics or conditions as compared to the subject property. Additionally, the system-produced PRC generally only shows the characteristics of the subject property, but may include comparable properties used in determining the valuation.

Statute requires appraisals and comparable information to support computer-assisted valuations. The apparent intent is to require alternative evidence to support the valuation and ensure the computer-assisted valuations are reasonable. The BOE failing to require the AD to provide an appraisal and allowing the AD to only present evidence from the same system defeats the purpose of the additional evidentiary requirements and may prevent the taxpayer from obtaining an accurate assessment.

BOE does not require any documentation in some cases

The BOE accepts testimonial evidence, not substantiated by supporting documentation, from the AD. Without documentation it is unclear how the BOE determines the AD is meeting its burden to prove its valuation is accurate, as required by statute. The AD did not upload a CSAR in 24 of 363⁸ cases reviewed, but the BOE only reduced the value of 5 of the properties to at or below a 15% increase from the prior value. In one instance, a BOE member specifically indicated the taxpayer's failure to prove their case as the reason to assess the valuation higher when the AD presented no evidence to support its valuation.

Also, taxpayers were not afforded the same opportunity to present only testimonial evidence, and instead, were required to support any valuation claims with photographs, quotes or bids from contractors regarding portions of the home needing repair, and otherwise present evidence that the valuation was incorrect, which effectively shifted the burden of proof to the taxpayers. As the AD continuously claimed its assessments were based on sophisticated algorithms that included extensive valuation data, it is unclear why the BOE would not require such evidence from the AD, and instead, forced individual taxpayers to research and provide comparable information before the assessed valuations were adjusted.

Evidence of physical inspection is insufficient

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 date of the physical inspection recorded in the CAMA system is not always reliable either, because the time and date stamp on the photographs did not always agree to the dates recorded in the CAMA system. In addition, the BOE does not always address taxpayers' concerns expressed in appeal hearings regarding the lack of inspection.

⁸ Out of the 367 appeals reviewed, 4 were for land only parcels that did not have a CSAR.

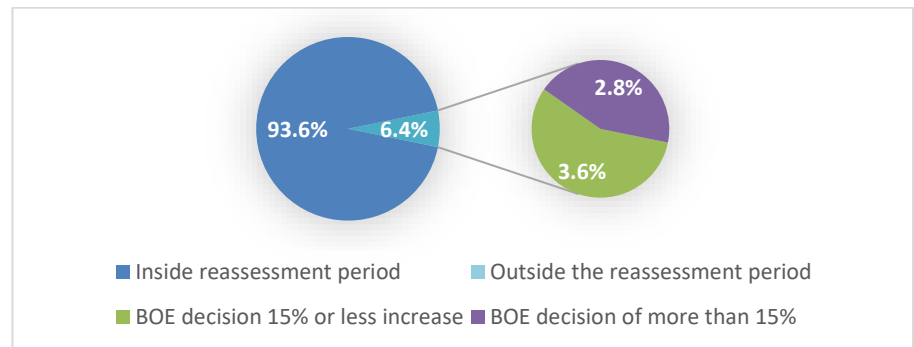


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The former BOE Chairperson stated a photograph of the subject property, taken within the assessment period, is the only evidence required to be presented to meet the physical inspection requirements of state law. She also indicated this is the same standard the BOE required in the 2019 and 2021 appeal hearings. However, a photograph alone is unlikely to demonstrate that a physical inspection that satisfied the requirements of Section 137.115, RSMo, occurred and was not just a "mere observation of the property via a drive-by inspection."

To determine if the photographs presented could even indicate a physical inspection was conducted during the reassessment period, we reviewed the dates of the photographs in the system and noted the following:

Figure 1: Photographs in compliance with state law



Comparing the date of the photograph to the reassessment period, we noted that 6.4% (23 of 359⁹) should not have had an increase over 15% because the photograph taken and used as evidence of an inspection was outside of the reassessment period. For example, in the 2 appeals of residential apartment complexes tested, the most recent dated photograph attached to their respective BOE appeal was in 2005. Another residential single family home's photograph date was March 2020. The BOE only reduced the assessed valuations below 15% for 10 of the 23 properties and only 2 of those were reduced because of the photograph date.

To determine the reliability of the photograph date we compared the date of the photograph to the entrance date¹⁰ made by a data collector within the CAMA system as shown in the Figure 2:

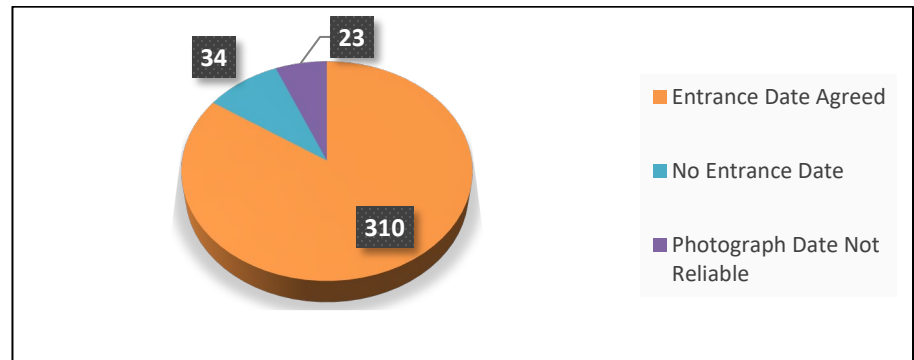
⁹ Of the 367 appeals chosen for testing, only 359 were testable because their values increased over 15%, making them subject to Sections 137.115.10 to 137.115.12, RSMo.

¹⁰ Entrance date refers to the date data collectors make contact with the property.



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Figure 2: Reliability of photograph date of inspection



We noted the dates of 57 of 367 photographs in the appeals site (more than 15%) differed from the CAMA system entry date, and thus, could not be verified as taken within the assessment period. When projected to our population,¹¹ this indicates the BOE may have used unreliable photographic evidence for approximately 1,222 appeals. The BOE's reliance on photographs as evidence of inspection—particularly when the images are not taken within the required timeframe—fails to demonstrate that the AD performed the statutorily required physical inspections for properties with valuation increases exceeding 15%.

In some instances, taxpayers in the hearings pointed out specific concerns with the inspections performed, even after photographic evidence was presented. The BOE did not typically address those concerns in hearings. In one hearing, the taxpayer indicated multiple times that his property inspections were either performed inadequately or not done at all. While the BOE initiated discussion with the taxpayer to determine the reasons he felt his value was set too high, they did not address his concerns regarding inspections. When the taxpayer continued to express frustrations about the process and continued attempting to steer the discussion back to the inspection process, legal counsel paused the hearing to remind the taxpayer that the BOE and the AD were not the same and the BOE was the wrong target for his frustrations with what the AD did or did not do. The hearing continued with no further discussion regarding inspections, and while the BOE did eventually lower the assessed valuation to the value proposed by the taxpayer, it failed in its responsibility to ensure the AD met its burden of proof regarding inspections, even after this taxpayer expressed concerns.

Evidence of notice is insufficient

The BOE does not require the AD to prove it properly notified taxpayers of their right to an inspection in accordance with Section 137.115, RSMo. As noted in MAR finding number 3.2, the BOE was aware that notifications were

¹¹ The population is 7,871 settled residential appeals from July 1, 2023, through, July 1, 2024.



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late but did not allow taxpayers to present this information as a reason their valuations should be adjusted.

We noted the BOE did not discuss the timing of notifications in any of the 367 appeal hearings we listened to, despite the requirement of timely notification for an assessment increase over 15%. Without inquiry, the BOE may not be aware of the notice timing because impact notices¹² are not dated. We also noted 12 of 367¹³ taxpayers (3%) who had a BOE hearing by July 31, 2024, did not have their notices postmarked until after June 15, 2023, in violation of statute. As a result, any increase in assessed valuation over 15 percent for these properties is invalid.

Conclusion

Failing to require the AD to meet its statutorily required burden of proof and support its valuation gives the AD an unfair advantage during the appeals process. Section 137.115.1, RSMo, indicates that if a valuation of real property is made by a computer, computer-assisted method, or a computer program, the burden of proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall be on the assessor at any hearing or appeal. Such evidence shall include, but shall not be limited to, the following: (1) The findings of the assessor based on an appraisal of the property by generally accepted appraisal techniques; and (2) The purchase prices from sales of at least 3 comparable properties and the address or location thereof.

Section 137.115.10, RSMo, states the assessor shall have the burden to establish the manner in which the physical inspection was performed and shall have the burden to prove that the physical inspection was performed in accordance with Section 137.115, RSMo. Additionally, Section 138.060.1, RSMo, states the BOE shall determine all appeals from the valuation of property made by the assessor, and shall correct and adjust the assessment accordingly, with no presumption that the assessor's valuation is correct; and for any property whose assessed valuation increased at least 15% from the previous assessment, unless the increase is due to new construction or improvement, the assessor shall have the burden to prove the valuation does not exceed the true market value of the subject property.

¹² The impact notice, which is also referred to as the "assessment notice," is statutorily required by Section 137.180(2), RSMo. It notifies taxpayers of any increases in their market and assessed valuations from the previous year. In addition, it includes estimated tax levies for the parcel taxing jurisdiction and is not a tax bill.

¹³ Given that 50,000 impact notices were sent after June 15, 2023, there were likely more appeals for which notices were late; however, their hearings had not been completed by the date our test population ended.



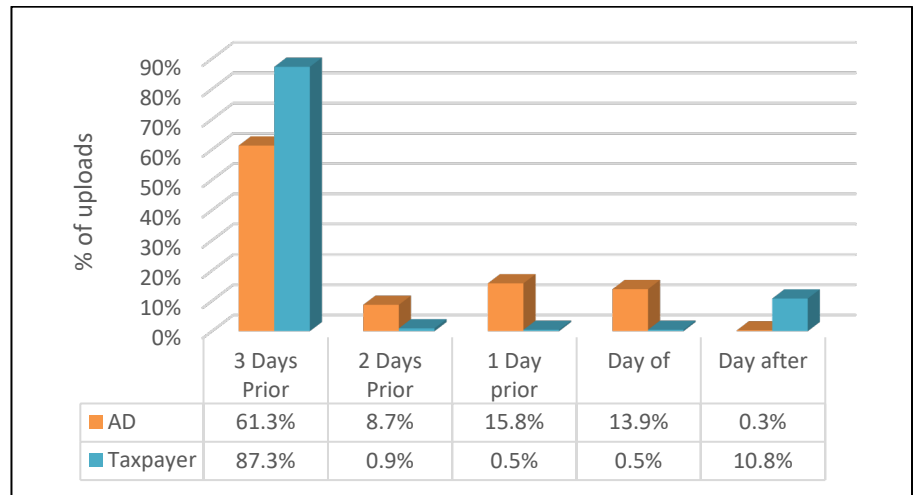
2.2 Supporting documentation not available to taxpayers

Taxpayers do not always have supporting documentation available prior to, during, or after their appeal hearings. In addition, the BOE does not require documentation to be maintained as part of the appeals, as required by county code.

Support for AD valuation

The AD does not make the PRC or other support for its valuations available timely to taxpayers and the BOE improperly considered some untimely information. 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. When projected to the population, this indicates the AD did not submit documentation timely in over 3,045 appeals. By comparison, only 27 of 213 taxpayers did not submit supporting documentation timely. We compared the timeliness of uploads in the CAMA system to the BOE rule to file documentation within 3 days as shown in Figure 3:

Figure 3: AD and taxpayer documentation timing



Of the 142 cases, the BOE still considered the untimely documentation in 134 cases, even though this was specifically prohibited by its own rules. The BOE only acknowledged the late or missing documentation and returned the fair market value to the prior value in 7 cases.

The AD did not upload the PRC to the appeals system in 5% of the appeals tested (19 of 367 appeals).¹⁴ When projected to the population, this indicates over 407 appeals did not have a PRC uploaded to the appeals site to support the AD's valuation during the appeal hearing. Of the 19 appeals heard with no PRC available, only 3 resulted in the BOE reducing the assessed valuation to below a 15% increase from the previous year's assessment. As noted in the

¹⁴ Of the 19 appeals without a PRC, 3 were a part of the 142 cases considered untimely.



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Background section, the BOE eventually heard more than 11,600 cases so the number of cases heard with missing information could be much higher.

Our review of applicable hearings also noted that the AD verbally discussed evidence, but did not upload anything for the BOE or taxpayer to review, in 7% of appeals tested (26 of 367). In 6 of those appeals, the BOE noted the missing documentation, but continued the appeal hearing without requiring the AD to submit the documentation.

BOE Rules of Procedure, Rule 6.5, states supporting documentation that is not filed electronically at least 3 days prior to the first scheduled hearing date will not be considered by the BOE absent extraordinary circumstances and for good cause shown. During our review we noted occasional discussion among BOE members regarding when information was uploaded to the appeals site, but there were no instances in which the BOE discussed extraordinary circumstances or causes justifying why it accepted supporting documentation after the deadline. The lack of supporting documentation for appeals deprives the taxpayer of time to review available documents and prepare for the appeal.

Taxpayers forced to submit open records requests

According to AD officials, if taxpayers want to obtain the PRCs for their properties prior to the AD posting them for the appeal, the taxpayers must submit an open records request under the Sunshine Law. It is unclear why this information, that is readily available in the AD's CAMA system and directly relates to the taxpayer's property, would not be available to the taxpayer. As a result, numerous taxpayers were forced to submit Sunshine Law requests to the AD to determine the basis for their valuations and what characteristics the AD recorded for their properties in the AD system. The following are all Sunshine Law requests made to the AD, including those for property records from taxpayers.

Figure 4: 2023 Sunshine Law Requests for Jackson County AD

Month	Number of Requests	Average Fulfill Time (Business Days)
July	2,233	24.4
August	503	13.8
September	240	3.3
October	63	1.5
November	52	3.0
December	8	1.9
Total	3,099	20.16(1)

(1) We calculated a total weighted average of the 3,099 requests made from July through December to the AD.

Conclusion

The BOE continuously placed a higher burden of proof on the taxpayer, despite state law placing the burden on the AD to prove the assessed



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valuation. Also, the failure of the AD to provide timely information gave taxpayers little opportunity to evaluate the AD's evidence and put them at a disadvantage during the hearings that, as the BOE website indicates, are "intended to provide an opportunity to share important facts and supporting evidence about the property." In addition, 2 different BOE Chairs agreed that denying the taxpayer access to information until the day of the appeal hearing undermines the process, but the process was not corrected despite this acknowledgment. Impeding the taxpayer's ability to see necessary evidence regarding the taxpayer's own property during the appeals process negates the intended purpose of the hearing and may prevent necessary adjustments to the assessed valuation from being made. Additionally, giving taxpayers little or no opportunity to obtain public information about their own properties outside of an open records request process further disadvantages the taxpayer.

2.3 Comparable property data

The BOE does not adequately ensure comparable property data meets statutory requirements when evaluating appeals as required by state law. Statute requires comparable properties be within 500 square feet of the property size and resemble the property age, floor plan, number of rooms, and other relevant characteristics.

Our review of 367 BOE appeals found that 54% (197 of 367) did not have at least 3 compliant comparable properties documented, as required.¹⁵ When projected to the population, this indicates the BOE heard approximately 4,225 appeals that did not have comparable properties in accordance with state law. For example, Figure 5 shows comparable information for one property (far left) includes properties with square footage more or less than 500 feet different and the number of bedrooms differs by more than one for most of the comparable properties.

¹⁵ Section 137.115.1, RSMo, states, ". . . evidence shall include, but shall not be limited to, the following: (1) The findings of the assessor based on an appraisal of the property by generally accepted appraisal techniques; and (2) The purchase prices from sales of at least three comparable properties and the address or location thereof. As used in this subdivision, the word "**comparable**" means that: (a) Such sale was closed at a date relevant to the property valuation; and (b) Such properties are not more than one mile from the site of the disputed property, except where no similar properties exist within one mile of the disputed property, the nearest comparable property shall be used. Such property shall be within five hundred square feet in size of the disputed property, and resemble the disputed property in age, floor plan, number of rooms, and other relevant characteristics."



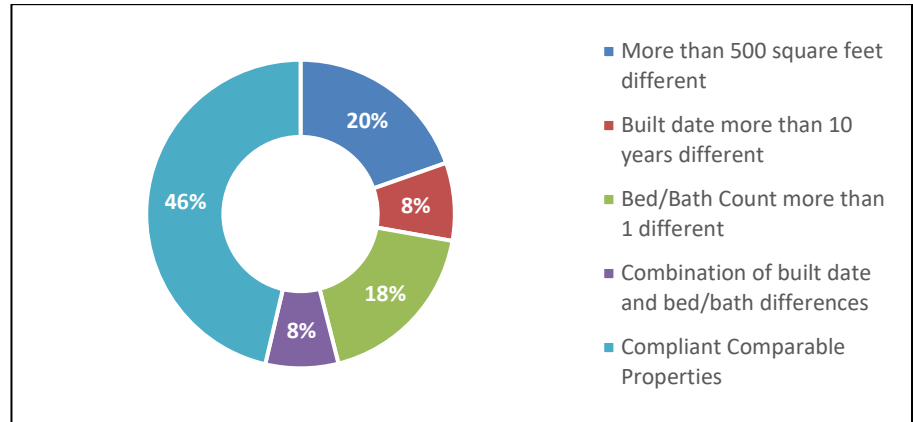
Jackson County Assessment Appeals Process
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Figure 5: Example of comparable properties

DWELLING DESCRIPTION	2	1	1	1	1	2
Story Height	2	1	1	1	1	2
Attic	1-NONE	1-NONE	1-NONE	1-NONE	1-NONE	3-PT FINISHED
Style	12-CONVENTIONAL	02-SPLIT LEVEL	02-SPLIT LEVEL	02-SPLIT LEVEL	02-SPLIT LEVEL	12-CONVENTIONAL
SFLA	2,930	1,784	1,702	1,628	1,440	3,460
Year Built	1965	1965	1963	1963	1962	1978
Grade	B+	B	B	B	B+	A-
CDU	AV-AVERAGE	GD-GOOD	GD-GOOD	AV-AVERAGE	GD-GOOD	AV-AVERAGE
Basement	4-FULL	4-FULL	4-FULL	4-FULL	3-PART	4-FULL
Finish Basemnt	720					
Rec Room						
Basement Cars	0				0	0
Att Garage	576	0	0	528	440	624
Det Garage	0	0	0	0	0	0
Carport/Canopy	0	0	0	0	0	0
Bed Rooms	5	3	3	4	3	3
Full Baths	2	2	3	3	1	2
Half Baths	2	0	0	0	2	1
Add Fixtures	0				0	0

Figure 6 shows the percentage of our tested items that differed from the statutory comparable property characteristics.

Figure 6: Comparable property characteristic requirements were not met



Allowing comparable information that does not comply with state law limits the reliability of the AD's valuations made by a computer, computer-assisted method, or computer program and fails to ensure the AD is meeting its burden of proof for valuations as required. In addition, only 11% of applicable appeals (14 of 132¹⁶) had the same comparable properties on their PRC and CSAR. Without this, taxpayers cannot determine what supporting information will be considered during their upcoming hearings.

2.4 BOE notices

The BOE failed to sufficiently notify taxpayers of their hearing dates. Our review of applicable¹⁷ appeals found that 35% of taxpayers (33 of 93) did not receive notice of their BOE hearing by mail or email 7 days prior to the

¹⁶ Of 367 appeals, only 132 had a PRC with comparable properties that allowed us to compare them to the CSAR.

¹⁷ Of 367 appeals, only 93 appeals were applicable because the taxpayer did not waive the right to attend the BOE hearing.



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hearing date, as required by county code. Of the 33, 4 received untimely notice and 29 did not receive notice.

Section 9125.3, Jackson County Code, requires the BOE to issue written notice of the scheduled hearing on any tax appeal at least 7 days in advance of the hearing date, by email or by U.S. mail, to the taxpayer's last known email or mailing address of record. The BOE delegated notification duties to the AD and did not review notices sent out. Timely notification is necessary to provide taxpayers ample time to prepare for the hearing and make scheduling arrangements.

Recommendations

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.

Auditee's Response

The Board of Equalization's full response is included at Appendix P.

The County Executive's full response is included at Appendix R.

3. 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. While taxpayers were eventually given the opportunity to appeal after the initial deadline, the extensions were not timely and not publicly announced until shortly before the statutory deadline. Also, the BOE does not always acknowledge appeal requests were received as required.

3.1 Confusing process

The process to request an appeal was not clear to many taxpayers. Taxpayers could only request an appeal or an interior inspection from the same drop-down 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, although it is a reasonable assumption given the taxpayer was selecting a dispute type. If taxpayers did not fill the form out again to request an appeal



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by the eventual appeals deadline, they lost their ability to appeal, but the process was confusing because no option existed in the dropdown menu to allow the taxpayer to request both an interior inspection and a BOE appeal. Approximately 220 taxpayers appealed after the July 31 deadline and the BOE accepted 102 of those. In addition, the Director indicated during a BOE Procedural meeting that only 900 of 6000 taxpayers that requested an interior inspection did not file an appeal (approximately 15%). The Director indicated this statistic supports her position that the process was clear. However, 15% of taxpayers not appealing is significant and an indicator that the process could have been more clear. Figure 7 shows a screenshot of the drop-down menu:

Figure 7: Drop-down menu

The screenshot shows a web interface for searching properties to dispute. The title is "Search for the Property you wish to submit an Dispute for". There are two main dropdown menus. The first is labeled "Select Property Type:" and has "Real Estate" selected. Below it is a red asterisk and the word "Required". The second dropdown is labeled "Select Dispute Type:" and has a blue bar at the top. Below the blue bar, two options are visible: "BOE Appeal" and "INTERIOR INSPECTION". At the bottom left of the form area, there is a label "Search Options:".

Clear directions and usable interfaces are necessary to ensure taxpayers are aware of all their options and can make appropriate decisions. Without this, taxpayers may inadvertently forego their right to appeal and accept assessed valuations more than market value.

3.2 Notification delays

The AD's failure to provide timely impact notices to taxpayers impeded the appeals process. As discussed in 2023-086, *Jackson County Assessment Department Preliminary Review* (see Appendix E), beginning in April 2023, the AD notified some taxpayers with assessed valuation increases over 15% that they may request an interior inspection if they met certain requirements.¹⁸ However, these letters were only prepared for approximately 15% of the applicable parcels that required notification.

The AD informed most taxpayers of the right to an interior inspection in the general assessment letters that were sent to the AD's mailing vendor in batches on May 31 and June 15. These letters indicated the property owner had to request a BOE appeal of the valuation by July 10, 2023. As a result, some property owners were provided their valuation notices less than 2 weeks before the appeal deadline and had little or no opportunity to schedule and receive an interior inspection, and to consider the information before the appeals deadline. Some taxpayers did request interior inspections, but due to

¹⁸ As discussed in 2023-086, *Jackson County Assessment Department Preliminary Review*, issued in December 2023 (see Appendix E), the criteria listed to be eligible for an interior inspection in both the April and June notices was also inaccurate.



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the lateness of being able to make the request, many of those inspections were not completed by the deadline for filing an appeal.

The BOE expressed concerns with the notice process as early as January 2023, but the AD did not change its procedures in response. BOE members acknowledged during procedural meetings in January 2023 that it would "undermine the process" if the AD and taxpayers did not have access to each other's information regarding the properties before the appeal. They also discussed that Tyler had initially indicated taxpayers would be able to obtain valuations and supporting documentation online, which would have allowed the taxpayer to make earlier decisions about appeals and interior inspections. The Director indicated the AD was still working with Tyler on what the public would be able to see when logging into the system and filing an appeal. This capability did not become available until October 2025.

Timely notification of relevant information is necessary to ensure taxpayers have every opportunity to appeal their assessments. The late notifications limited taxpayers' ability to make timely, educated decisions on whether to appeal, and as a result, some taxpayers may have accepted inappropriately inflated assessments rather than appeal.

3.3 Appeal deadline extension

Despite known issues with assessment notices, the AD was reluctant to support extending the appeals deadline and the BOE did not change the deadline until a few days prior to it, limiting the helpfulness of the extension to taxpayers.

The BOE discussed with the AD as early as May 2023 that notices initially sent only included estimated valuations. In early June the AD told the BOE that the AD would need to send 53,000 notices a day to meet the notification requirements. In a July 7, 2023, meeting the county administration and the Director admitted the AD struggled to meet the June 15 statutory notification deadline, and the County Counselor indicated the appeal deadline should be extended. However, the Director cited her staff's exhaustion, the fact that there were already likely 28,000 appeals, and that she did not think that an extension until the end of July was necessary as reasons for not supporting a deadline extension. Also, when asked about the status of the remaining valuation notices outstanding, the Director indicated she would not discuss that in an open meeting, despite it being public information. While she indicated the AD would comply with any extension, the Director's reluctance to discuss the notice status and argument that there were already too many appeals, gives at least the appearance of trying to impede taxpayers' ability to question her department's assessments.

The BOE voted on July 7, 2023, to extend the appeals deadline to July 31. This information was made public on July 9, which was 1 day before the deadline. Also because the deadline was only extended 21 days, taxpayers



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who had not already requested an interior inspection did not have the allowed 30 days to do so and then decide to appeal.

Some taxpayers also continued to request appeals after the July 31 deadline because they requested an interior inspection but did not realize they did not file for appeal. The BOE did not discuss these requests until October 11, 2023. During that meeting, the Director defended the AD's instructions to taxpayers on filing appeals and interior inspections implying there would be no reason to allow any of these taxpayers to appeal after the July 31 deadline. The BOE appropriately determined it was best to accept the appeals given the confusion, and extended the appeals deadline to October 16, 2023.

BOE members could not explain why they waited until the day before the original July 10 deadline to notify taxpayers of the deadline extension to July 31. They also indicated the extension to October 16 was only an acceptance of already filed requests rather than an extension, so they believed notification was not necessary. However, timely notice is necessary to ensure taxpayers can make educated decisions about appealing and can obtain appeals as required by statute.

3.4 Acknowledgment of Appeals

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). The BOE stated that acknowledgments of appeal are not tracked or maintained due to lack of resources.

Without an acknowledgment of their appeal, taxpayers may not be aware of inaccurate or incomplete appeal information and the BOE cannot ensure all individuals requesting an appeal are provided the opportunity. Section 9125.2, Jackson County Code requires the BOE to provide a written acknowledgment of the filing of a tax appeal to the appropriate taxpayer or attorney/agent by personal hand delivery, email, or U.S. mail to the taxpayer's last known email or mailing address of record.

Recommendations

The Board of Equalization:

- 3.1 And the AD 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.



Auditee's Response

The Board of Equalization's full response is included at Appendix P.

The County Executive's full response, which includes his response on behalf of the AD, is included at Appendix R.

4. Informal and Hearing Officer Hearings Were Not Always Effective

Initial hearings with the AD and hearing officers are not well documented or reviewed, and hearing officers were incentivized to quickly resolve cases, limiting the effectiveness of the process. As noted in MAR finding number 1.1, over 30,000 taxpayers chose to sign a stipulation after an informal hearing or a Memorandum of Settlement after a hearing officer hearing rather than appealing to the full BOE. The process of attending an informal hearing and/or a hearing officer hearing is supposed to help resolve valuation disputes early in the process to the satisfaction of the taxpayer and the AD. However, the lack of support for valuations, lack of review, and emphasis on resolving cases quickly likely resulted in unresolved disputes and valuations that did not represent the true value of the property.

4.1 Hearing officer documentation

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.

Our review of applicable hearing documentation noted that for 56% of hearings in which the taxpayer later appealed to the full BOE (43 of 77¹⁹), the hearing officer did not upload proposed MOS agreements or other notes or documentation to the appeals site for the BOE to review during the BOE hearing. Without this, the only way the BOE would know if a hearing was held would be if BOE members searched AD emails for a hearing notice or if the taxpayer discussed it before the BOE. For example, in one of the appeals reviewed, the BOE did not know about a hearing until it was mentioned by the taxpayer, and the only record of the hearing was discussions documented in the BOE appeal transcript. We were able to identify the other 42 hearings by locating hearing officer notices in the files, which were not always reliable as discussed in MAR finding number 4.3.

Even for those cases in which the hearing officer uploaded documents, there was little to support the valuation. BOE members also expressed concern about the lack of notes and support maintained by hearing officers and the need for that information. Our review of 34 of 77 uploaded hearing documents noted the officers frequently only included the valuation and

¹⁹ Of 367 appeals, only 77 were applicable because (1) the taxpayer appealed to the full BOE, and (2) documentation indicated the taxpayer previously had a hearing with an officer. The previous hearings were documented on the appeals site, in Outlook Exchange files provided by the AD, and/or in audio files of taxpayer testimony to the BOE.



Jackson County Assessment Appeals Process Management Advisory Report - State Auditor's Findings

minimal notes, and there was no documentation of evidence reviewed (see Appendix I). In comparison, some hearing documents uploaded have sufficient detail to support the hearing officer's valuation (see Appendix J).

BOE members indicated documentation from hearing officer hearings is necessary so they can evaluate what was discussed, the officer's recommendation, and why the hearing officer did not resolve the appeal. AD personnel also indicated it was difficult to make a decision on the value without any support for the hearing officer's suggested value. Without a standard process for hearing officer documentation, there is limited efficiency and effectiveness in hearing officer hearings, and taxpayer time to attend these hearings is trivialized.

4.2 BOE review was inadequate

The BOE does not adequately review or approve assessment modifications taxpayers agreed to with the AD or in hearing officer hearings. In addition, the BOE does not retain all settlement logs to document its review and approval. BOE members indicated they did not have adequate staff, time, or procedures in place to track this information, so they relied on the AD to do this.

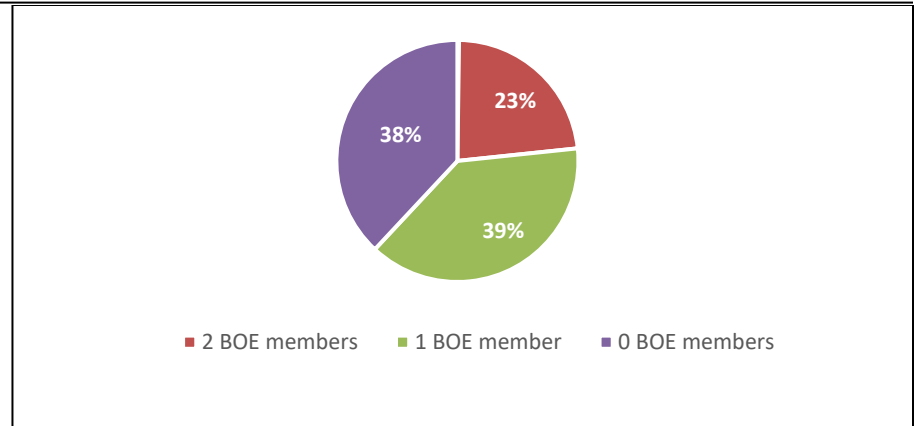
The BOE's only review and approval process for the majority of applicable stipulation and MOS agreements is for BOE members to read through and sign a system-generated list/spreadsheet showing the change in value by parcel. The list does not specify if the agreed change was the result of an agreement with the AD (stipulation) or hearing with a hearing officer (MOS). The BOE Chair indicated she selects an unspecified number of parcels from the list to review related supporting documentation. However, she did not document which parcels she reviewed or what documentation she reviewed. Also, as noted in section 4.1, support for hearing officer decisions is not always available to review, so BOE members may not be able to review documentation for those selected.

In addition, a quorum of the BOE does not approve the lists of parcels with valuation changes, and consequently, does not approve the value changes and waiver of full BOE appeal as required. BOE approval is noted only by the signature of the BOE member that reviewed the list of settled appeals. We reviewed the stipulation/MOS lists received by the BOE and noted the majority of lists included less than a quorum (2 members) of the BOE's signatures as shown in Figure 8:



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Figure 8: BOE signatures approving stipulations/MOS agreements



According to the stipulation/MOS lists for the period July 1, 2023, to July 31, 2024, a total of 19,642 appealed parcels were approved for revision and the appeals were dropped. However, BOE members indicated they were unsure if they are provided all stipulation/MOS lists since there is no process to account for all stipulation/MOS lists that are offered and signed. The assessed valuations of these properties decreased by an average of 21%. Only 43 of the over 19,000 (0.2%) parcels had all 3 full-time BOE members' signatures showing approval.

The BOE explained in a letter to the STC (see Appendix H) that "all decisions reached by hearing officers, in consensus with the taxpayer and assessment, must undergo the Board's scrutiny and receive official sign-off. . . ." Some BOE members indicated they use DocuSign for stipulation sign-off sheets and they believe some members use DocuSign and then accidentally save the wrong copy of the file, thus saving the blank copy and not the signed copy.

Section 138.040.2, RSMo, indicates that a majority of the members present shall determine all matters of appeal or revision. Stipulations after July 1 and MOS agreements represent a revision in valuation and an agreement by the taxpayer to forego a BOE appeals hearing. Without an adequate, documented review and approval process the BOE is not only failing to meet its statutory duties but also effectively "rubber stamping" all revisions proposed by the AD or hearing officers.

4.3 Hearing notices

For 5 of 77 applicable appeals, there was no documentation that the BOE sent a notice of the hearing officer hearing 7 days prior to the hearing as required. BOE members indicated that hearing officer hearings do not qualify as hearings. However, Section 9125.10, Jackson County Code, refers to them as such.

Section 9125.3, Jackson County Code, requires written notice to be sent 7 days prior to any hearing date, by email or by U.S. mail. Timely notification



Jackson County Assessment Appeals Process
Management Advisory Report - State Auditor's Findings

is necessary to provide taxpayers with ample time to prepare for hearings and make scheduling arrangements as needed to be able to attend the hearing.

4.4 Hearing Officer incentives

Hearing officers had an incentive to mediate as many appeals as possible. The second addendum of the hearing officer contract provided an allowance for bonuses of \$100 if the officers could get 30 signed MOS agreements per day. While no officers reached this level, several were very close, and the incentive alone could have led officers to limit their documentation as discussed in section 4.1 and rush cases to try to achieve the bonus.

An appraiser's ethical obligations under the Uniform Standards of Professional Appraisal Practice require an appraiser to act in a manner that is independent, impartial, and objective. Paying an incentive to expedite cases could limit the impartiality of the hearing officer (appraiser) to mediate a case, resulting in possible failure to ensure a fair market value is determined as intended.

Recommendations

The Board of Equalization:

- 4.1 Ensure hearing officers complete and retain documentation to support valuations.
- 4.2 Ensure 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.

Auditee's Response

The Board of Equalization's full response is included at Appendix P.

The County Legislature's full response is included at Appendix Q.

The County Executive's full response, which includes his response on behalf of the Assessment Department, is included at Appendix R.

5. 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. Written rulings, as defined by county code, must be supported by competent and substantial evidence on the record. County code also requires the BOE to send Notice of Decision letters, which provide taxpayers with the results of their appeals.



Jackson County Assessment Appeals Process Management Advisory Report - State Auditor's Findings

The BOE did not issue written rulings for any of the 367 cases reviewed, as required by county code.²⁰ 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 345²¹). While county code does not specify the time frame for issuance of the written ruling or Notice of Decision letter, the BOE tells taxpayers they should receive a decision within 30 days.

The BOE stated its written rulings were a combination of the audio recordings from the hearings and the Notice of Decision letters; however, county code requires both a written ruling and Notice of Decision be prepared for each appeal decided by the BOE. The Notice of Decision does not include the classification of the property, the assessor's assessed valuations, or the BOE's market and assessed valuations to be on the Notice of Decision as required by county code. In addition, Notice of Decision letters do not contain all the information required to be in a written ruling, such as a description of all evidence presented by all parties to the appeal and a statement that the decision is based on the evidence presented. In addition, these decision letters are not issued for each appeal heard. The BOE indicated it relied on the AD to issue Notice of Decision letters and was unaware of the AD's plans for issuing the notices in batches, which in some instances meant delays in taxpayers receiving notices. Without written rulings and timely notices of decision letters, taxpayers may not have necessary information to appeal to the STC, which requires the decision letter when filing the appeal.

Section 9125.6, Jackson County Code, indicates the BOE shall issue a written decision on each matter heard, which must be supported by competent and substantial evidence on the record as a whole. The written decision shall include the parcel, property classification, property description, BOE appeal number, parties to stipulations and the amount and date of the stipulation, description of evidence presented and additional evidence considered by the BOE, a statement the decision is based on evidence, adjusted value, and the date. Section 9125.8, Jackson County Code indicates a written notice of decision shall be mailed to the taxpayer that contains the date of mailing, recipient name and address, parcel number, appeal number, property address and classification, assessor and BOE's assessed and market values, notice of right to appeal, and the deadline for filing an appeal.

Recommendation

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.

Auditee's Response

The Board of Equalization's full response is included at Appendix P.

²⁰ Section 9125.9, Jackson County Code includes requirements of the Notice of Decision letter.

²¹ Of 367 appeals, only 345 had a decision notice that was issued.

Jackson County Assessment Appeals Process

Organization and Statistical Information

The Jackson County Appeals Process encompasses the entire Board of Equalization (BOE) as an independent body, established pursuant to Missouri law, specifically Chapter 138, RSMo. Jackson County is governed by a Constitutional Home Rule Charter established in 1970.

Board of Equalization

The Board of Equalization (BOE) is comprised of 3 full-time members who serve overlapping terms of 3 years and are appointed by the County Executive. The County Executive designates the Board Chair and the Board Chair designates the Vice Chair. Members receive \$1,500 each month, except for July and August in which they receive \$3,000 per month. In addition, they receive \$150 in compensation per meeting. The members of the BOE as of December 31, 2023, are listed below.

Member	Salary
V. Edwin Stoll, Chair of the BOE (1)	\$21,000
Forestine Beasley, Permanent Member/BOE (2)	\$21,000
Lauren Allen, Permanent Member/BOE (3)	\$21,000

- (1) Nathaniel Petty was appointed as the Chair of the BOE on March 5, 2025, to replace Forestine Beasley. Forestine Beasley was appointed as the Chair of the BOE on March 25, 2024, to replace V. Edwin Stoll.
- (2) James Glover III was appointed on November 18, 2025, to replace Jacqueline Sommer. Jacqueline Sommer was appointed on February 24, 2025, to replace Nathaniel Petty. Nathaniel Petty was appointed on April 26, 2024, to replace Forestine Beasley.
- (3) Terrell Walls was appointed on February 10, 2025, to complete the term of Earnest Rouse. Earnest Rouse was appointed on August 22, 2024, to replace Lauren Allen.

Jackson County Assessment Appeals Process

Supporting Documentation

The following appendixes provide supporting documentation for the Jackson County Assessment Appeals Process audit and are summarized in the following table:

Appendix	Type of Supporting Documentation
A	Informal Review and Stipulation Prior to July 1, 2023
B	Stipulation With Assessment Department After July 1, 2023
C	Stipulation Sign Off Sheet
D	Memorandum of Settlement
E	Jackson County Assessment Department Preliminary Review
F	Notice of Decision
G	Assessment Do Not Reply Email as BOE
H	BOE Letter to the STC
I	Hearing Officer Documents With Minimal Notes
J	Hearing Officer Documents With Sufficient Notes
K	State Auditor Subpoenas - Forestine A. Beasley
L	State Auditor Subpoenas - Gail McCann Beatty
M	State Auditor Subpoenas - Daniel Anderson and Data Cloud Solutions
N	Circuit Court of Jackson County - Petition for Declaratory Judgment and to Enforce Administrative Subpoena
O	Circuit Court of Jackson County - First Amended Petition for Declaratory Judgment and to Enforce Administrative Subpoena
P	Board of Equalization's Responses to Audit Recommendations
Q	County Legislature's Responses to Audit Recommendations
R	County Executive's Responses to Audit Recommendations



Appendix A
 Jackson County Assessment Appeals Process
 Informal Review and Stipulation Prior to July 1, 2023

INFORMAL REVIEW

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information necessary for this notice has been redacted.

Date of Review: 10/30/23

Time of Review: _____

Parcel ID: _____

Property Location: _____

Company Interviewer: _____

Property Owner or Rep.: _____

Status: _____

- 1. Info Only : _____
- 2. Value Review, No Inspection Required : _____
- 3. Interior Inspection Scheduled: _____ Date: _____ Time: _____

Daytime Phone, only if # 3 above is checked: _____

Important Notice: All Reviewer Recommendations are subject to the review and final determination of Company Management and the Assessor.

Nature of Complaint: _____

opinion: \$ 2500000
 apr: \$ 972870

foundation
 leaks
 maintained
 shared drive
 det course
 not fully
 functional

Reviewer Recommended Action:

None _____ Clerical Change _____ Value Rev. _____ Field Rev. _____ Int. Inspection _____

WISFP = 0/0
Prebab = 1

Action Taken: No Value Change _____ Value Change _____ Inventory Change only _____

By: _____

Date: _____



Appendix A
 Jackson County Assessment Appeals Process
 Informal Review and Stipulation Prior to July 1, 2023

**BOARD OF EQUALIZATION
 JACKSON COUNTY, MISSOURI**

Property Owner / Representative,
 v.

Gail McCann Beatty,
 Director of Assessment,
 Respondent,

Parcel No:

Case No:

STIPULATION

WHEREAS, the Complainant disagreed with the valuation for the above-referenced parcel for the tax year 2023 set forth in the 2023 Value of Record column, below, and expressed a desire to file the above-referenced appeal of such valuation.

COME NOW, the parties in the above-referenced appeal and state that they have reached an agreement by stipulation. The parties have agreed that the valuation for the above-referenced parcel for the tax year 2023 shall be as set forth in the Stipulated 2023 Value column, below:

VALUE TYPE	2023 VALUE OF RECORD	STIPULATED 2023 VALUE
Total Market Value	\$472,870	\$300,000

The Complainant(s) hereby waives his/her/their right to appeal the above-referenced values to the State Tax Commission. The parties have reached an agreement and therefore the Complainant is no longer aggrieved. Complainant waives, releases and covenants not to further appeal, further defend, sue, or otherwise contest the 2023 valuation of the above-referenced parcel. The "Stipulated 2023 Value" is not intended as evidence of fair market value prior to this agreement being fully executed.

Property Owner / Representative (Signature)

Assessor's Representative

Property Owner / Representative (Print)

Date: 6/30/2023

Date:

6/30/23

Subject to the final approval of the Office of the Jackson County Counselor.



Appendix C
 Jackson County Assessment Appeals Process
 Stipulation Sign Off Sheet

2023 Stipulation Sign-Off 10/13/2023

62

Parcel	Case Number	Initial Value	Final Value
[REDACTED]	BOE2023-[REDACTED]	235610	175000
[REDACTED]	BOE2023-[REDACTED]	242460	155000
[REDACTED]	BOE2023-[REDACTED]	193800	170000
[REDACTED]	BOE2023-[REDACTED]	325220	250000
[REDACTED]	BOE2023-[REDACTED]	225720	205800
[REDACTED]	BOE2023-[REDACTED]	490000	320000
[REDACTED]	BOE2023-[REDACTED]	685890	585000
[REDACTED]	BOE2023-[REDACTED]	220100	185920
[REDACTED]	BOE2023-[REDACTED]	374590	218000
[REDACTED]	BOE2023-[REDACTED]	902100	625000
[REDACTED]	BOE2023-[REDACTED]	245000	196000
[REDACTED]	BOE2023-[REDACTED]	295940	262000
[REDACTED]	BOE2023-[REDACTED]	1100000	1040000
[REDACTED]	BOE2023-[REDACTED]	18750	14000
[REDACTED]	BOE2023-[REDACTED]	285420	250000
[REDACTED]	BOE2023-[REDACTED]	135840	120000
[REDACTED]	BOE2023-[REDACTED]	415080	312000
[REDACTED]	BOE2023-[REDACTED]	145480	620000
[REDACTED]	BOE2023-[REDACTED]	1713700	1500000
[REDACTED]	BOE2023-[REDACTED]	391640	315000
[REDACTED]	BOE2023-[REDACTED]	52760	35000
[REDACTED]	BOE2023-[REDACTED]	371550	307000
[REDACTED]	BOE2023-[REDACTED]	259860	220000
[REDACTED]	BOE2023-[REDACTED]	638000	470000
[REDACTED]	BOE2023-[REDACTED]	221590	208000
[REDACTED]	BOE2023-[REDACTED]	151690	90000
[REDACTED]	BOE2023-[REDACTED]	1049080	700000
[REDACTED]	BOE2023-[REDACTED]	175170	159300
[REDACTED]	BOE2023-[REDACTED]	118620	105000
[REDACTED]	BOE2023-[REDACTED]	233200	222500
[REDACTED]	BOE2023-[REDACTED]	142000	120000
[REDACTED]	BOE2023-[REDACTED]	95200	70000
[REDACTED]	BOE2023-[REDACTED]	174530	100000
[REDACTED]	BOE2023-[REDACTED]	210360	180000
[REDACTED]	BOE2023-[REDACTED]	85810	75000
[REDACTED]	BOE2023-[REDACTED]	94840	75000
[REDACTED]	BOE2023-[REDACTED]	741200	700000
[REDACTED]	BOE2023-[REDACTED]	109770	80000
[REDACTED]	BOE2023-[REDACTED]	237800	210000
[REDACTED]	BOE2023-[REDACTED]	389430	310000
[REDACTED]	BOE2023-[REDACTED]	210780	194400
[REDACTED]	BOE2023-[REDACTED]	83000	71000
[REDACTED]	BOE2023-[REDACTED]	454025	365000
[REDACTED]	BOE2023-[REDACTED]	244320	200000

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information necessary for this notice has been redacted.

*MOS FOR PURCHASE PRICES
 REC
 YES 11/9/2023*

YES 11/9/2023

Edwin Stoll

Forestine Beasley

Lauren Allen



Appendix D
 Jackson County Assessment Appeals Process
 Memorandum of Settlement

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information necessary for this notice has been redacted.

**BOARD OF EQUALIZATION FOR JACKSON COUNTY, MISSOURI
 (Real Estate Property BOE Hearing)**

Hearing Date: _____ Phone Number: 816-533-2782
 Parcel Number: [REDACTED] Appeal Number: [REDACTED] Tax Year: 2023
 Address Of Property: [REDACTED]
 Appellant: [REDACTED] Répondent: Jackson County, Missouri, et al.

MEMORANDUM OF SETTLEMENT (MOS)

Start time: _____ *MLS [REDACTED] - 99K*
 Assessment: _____
 Findings: _____
 Evidence Considered: Comparable Sales Subject Data Photos/Map Other: _____
 Appellant: *3 beds, 1 bath (1056 sq ft ?) 1296 sq ft, Built 1957*
 Representative: _____
 Owners Opinion of Value: *124K* *unfinished bsmt*
 Evidence Considered: Comparable Sales Subject Data Photos/Map Certified Appraisal Other: _____
 Hearing Officer: _____
 Findings: _____
 Evidence Considered: Comparable Sales MLS Data Photos/Map Other: _____

After considering the evidence presented, the Hearing Officer, Appraiser, and Taxpayer/Representative finds that the correct market value of the property for the tax year 2023 is as follows:

Value Type	Value Type Description	Before Value	After Value
MKTTL	MARKET VALUE TOTAL	\$ 154,860	\$ 125,000

Based on this MOS, Appellant Herby consents to the above value as the 2023 value to be entered by the Board of Equalization and therefore, settles this appeal. Appellant herby waives any right to appeal the above value to the State Tax Commission or any other administrative body, agency, or court. The parties have reached an agreement and therefore, Appellant is no longer aggrieved. Appellant waives releases, and covenants not to further appeal, further defend sue, or otherwise the 2023 valuation of the above-referenced parcel. The Market Value total as stated in the MOs is not intended as evidence of fair market value prior to this agreement being fully executed. No appeal may be filed for the 2024 assessment year unless there are "physical change" or "property improvements" that cause the 2024 market value to increase.

Taxpayer/Representative [REDACTED] Authorization (Receipt of Hearing Results) [REDACTED]
 Assessment [REDACTED] Authorization (Receipt of Hearing Results) [REDACTED] Date *8-1-24*
 Hearing Officer [REDACTED] Authorization (Receipt of Hearing Results) [REDACTED] Date *8-1-24*

End time: _____



Appendix E
Jackson County Assessment Appeals Process
Jackson County Assessment Department Preliminary Review



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

December 18, 2023

Gail McCann Beatty, County Assessor
and
Frank White, County Executive
and
Jackson County Legislature

This letter reports results of our initial review of certain complaints received by this office from Jackson County taxpayers and the concerns of the Jackson County Legislature in its ordinance passed August 21, 2023. The complaints relate to the county's compliance with statutory physical inspection requirements when the assessed valuation of a property increases by more than 15 percent in a reassessment year.

The State Auditor's Office is currently auditing the Jackson County Assessor and Assessment Process. This letter addresses deficiencies and noncompliance identified during our investigation under Section 29.221, RSMo, and during our ongoing audit, that we consider to be time sensitive and necessary to be disclosed prior to completion of the audit in accordance with *Government Auditing Standards*. This letter will be included as a component of the final audit report along with the findings, conclusions, and recommendations resulting from the audit.

The objectives of our audit work include determining if the Assessment Department (AD) notified taxpayers/property owners of the necessity of an inspection and the opportunity for an interior inspection as required by statute.

Methodology

Our ongoing audit procedures include reviewing certain policies and procedures, applicable statutory requirements, county contracts for assessment services, State Tax Commission (STC) decisions, and notice and inspection data, in addition to interviewing various officials of the county and certain external parties.

In November 2023, the AD provided us a report of all residential parcels and the associated assessed valuations. The AD also provided us information regarding notifications sent and interior inspections requested. We reviewed the notice and inspection information to determine the extent to which these were provided to applicable property owners.

Background

The county performed a comprehensive biennial reassessment process for 2023 to appraise all county properties at their real value. This resulted in an increased assessed valuation for approximately 238,000 residential parcels, totaling over \$2.6 billion.



Appendix E Jackson County Assessment Appeals Process Jackson County Assessment Department Preliminary Review

In October 2020, Jackson County contracted with Tyler Technologies, Inc. (Tyler) to provide various assessment services including developing the Computer-Assisted Mass Appraisal system, performing a parcel-by-parcel review of all residential and commercial properties, and completing the 2023 reassessment. The reassessment was based on information and systems provided by the contractor in conjunction with the AD. With this contractual relationship, the AD effectively outsourced much of its assessment process.

Sections 137.115.10 through 12, RSMo, outline the following requirements for inspection of a property when the assessed valuation increases by more than 15 percent since the last assessment:

- Section 137.115.10, RSMo - Before the assessor may increase the assessed valuation of any parcel of subclass (1) real property¹ by more than 15 percent since the last assessment, excluding increases due to new construction or improvements, the assessor shall conduct a physical inspection of such property.
- Section 137.115.11, RSMo - If a physical inspection is required, pursuant to this statute, the assessor shall notify the property owner of that fact in writing and shall provide the owner clear written notice of the owner's rights relating to the physical inspection. If a physical inspection is required, the property owner may request that the AD perform an interior inspection during the physical inspection. The owner shall have no less than 30 days to notify the assessor of a request for an interior physical inspection.
- Section 137.115.12, RSMo - Requires the physical inspection to include, at a minimum, an on-site personal observation and review of all accessible exterior portions of the land and any buildings and improvements, and an observation and review of the interior of any buildings or improvements on the property upon the timely request of the owner. The statute also specifies that a "mere observation of the property via a drive-by inspection or the like shall not be considered sufficient to constitute a physical inspection as required by this section."

Based on information provided by the AD, approximately 200,000 residential properties' assessed valuations increased by more than 15 percent and required a physical inspection per statute. The AD was required to notify each of the property owners of the increase and the owner's rights relating to physical inspection, and to allow the property owner to request an interior inspection. AD officials indicated notifications were sent from April through June 2023. AD officials indicated they believed that the exterior physical inspection requirement noted in Section 137.115.10, RSMo, was fulfilled by the parcel-by-parcel review process conducted by Tyler in 2021, 2022, and early 2023.

AD officials indicated they prepared approximately 50,000 letters from April to June 2023 for property owners whose property assessed valuations increased more than 15 percent. The letter sent (see example letter in attachment A) provided the percentage increase for the assessed valuation, a statement on the property owner's right to request an inspection of the interior of the property within 30 days, and a link for the taxpayer to request a review of the assessed valuation online if he/she disagreed with the amount presented. AD officials indicated they did not send letters to all applicable taxpayers during this timeframe due to the excessive demand this would have put on department officials and resources.

In May 2023, the AD used its mailing vendor to print and send a more general assessment letter² to all taxpayers with their reassessment information (see example letter in attachment B). This undated letter

¹ Subclass (1) real property includes all residential real property.

² The AD refers to this notice/letter as an impact notice.



Appendix E Jackson County Assessment Appeals Process Jackson County Assessment Department Preliminary Review

included the current and prior year assessed valuations but did not include the percentage increase. The letter indicated that the reassessment included an exterior physical inspection of the property and that the taxpayer "may" have the right to request an interior inspection, and provided a link to request the interior inspection and/or a Board of Equalization appeal. The AD indicated it sent 2 sets of these notifications to its mailing vendor and indicated the first set was sent by May 31, 2023, and the second was sent by June 15, 2023.

AD officials also indicated the AD's website included information regarding the reassessment and inspection process. In 2021, the AD included information on its website that Tyler Technologies was conducting parcel-by-parcel exterior inspections for 2023 and that the process would continue through 2022. As of May 2023, the AD website included a "Property Owners Guide to Valuation Review" stating that exterior inspections were complete and the property owner may request an interior inspection.

Complaints and Identified Deficiencies and Noncompliance

Summary of Complaints - The Jackson County Assessment Department did not properly notify property owners whose property assessed valuations increased more than 15 percent of their rights regarding physical inspection of their property.

Physical Inspection Notice

The AD did not notify most property owners whose assessed valuations increased more than 15 percent, in writing, that a physical inspection was required and did not provide "clear written notice of the owner's rights relating to the physical inspection" when conducting its parcel-by-parcel exterior review, as required.

None of the letters sent to property owners included information that a physical inspection was required by statute or explained the owner's rights relating to the physical inspection beyond a statement about the right to request an interior inspection. The letters only stated that "Reassessment of your property included an exterior physical inspection." Additionally, most of the letters were undated and did not include the percentage change in assessed valuation so taxpayers would have had to calculate the change to determine if they could request an interior inspection. Tyler officials also indicated they were not contractually required to, nor did they, provide notice of the exterior property reviews as part of their inspection process. Our review of AD data indicates the AD only issued approximately 760 letters prior to Tyler performing an exterior review of the property. Instead, the only indication most property owners received during the parcel-by-parcel review was a generic door hanger indicating a representative visited the property but missed the property owner, and asked the property owner to provide information on the property by mail or through the AD website. See Attachment C.

Statute requires the interior inspection, if requested, be conducted during the physical inspection. If the AD conducted an exterior inspection in conjunction with a requested interior inspection this may have qualified as an appropriate inspection. The AD indicated, "an inspection request would necessarily include reviewing interior and exterior." However, there is nothing in either letter to indicate that. In addition, the AD used its assessment contractor for at least a portion of the interior inspections and Tyler officials indicated they were not requested to, and they did not, perform exterior inspections when conducting interior inspections.

Finally, in a STC ruling³ provided by AD officials, the STC concluded: ". . . a taxpayer receiving notice that an inspection occurred for the purpose of a six-year review and a taxpayer receiving notice that an

³ *Geiger Real Estate, Inc., v. Philip Muehleheausler, Assessor, St. Louis County Missouri*, Appeal No. 07-11408, issued April 21, 2009.



Appendix E Jackson County Assessment Appeals Process Jackson County Assessment Department Preliminary Review

inspection is necessary for an increase in their valuation over 15% would have different considerations when determining if they would request an additional exterior and/or interior inspection. By failing to notify the property owners that an inspection is required prior to an increase in their valuation and their rights regarding physical inspections, the taxpayer is deprived of due process." Accordingly, the AD stating it conducted an exterior physical inspection for all real estate is not sufficient to meet notification requirements or provide property owners the due process intended by the inspection requirements. In more recent cases,⁴ the STC has continued to rule that failure to meet provisions of Sections 137.115.10 through 12, RSMo, negates any increase in the assessed valuation over 15 percent. Additionally, when provided a draft of this letter for review, the STC indicated it reviewed and discussed the draft and had no changes regarding the findings of fact;⁵ and provided an additional case⁶ to review in which it also concluded that the assessed valuation increase over 15 percent was negated by the Assessor's failure to prove⁷ compliance with Sections 137.115.10 through 12, RSMo.

Inaccurate and Untimely Interior Inspection Notices

The notices sent by the AD did not accurately describe the right to an inspection, and also did not provide taxpayers sufficient time to request an interior inspection and consider the information provided by the inspection when determining whether to request a Board of Equalization appeal. Neither letter accurately reflected the taxpayers' rights regarding an interior inspection. The April notice stated, "you have the right to request an interior inspection if: (1) your value increased by 15% or more; (2) your home is not new construction and valued for the first time; and/or (3) you have not made any improvements." The June general assessment notice indicated taxpayers "may" have a right to inspection if certain conditions were met, one being they had not made any improvements. However, the statute indicates taxpayers are entitled to request an interior inspection if the value increased by more than 15 percent since the last assessment, excluding increases due to new construction or improvements. Doing an improvement alone would not nullify a taxpayer's right to this inspection, so long as the value increase of more than 15 percent excludes the value of those improvements.

As noted previously, beginning in April 2023, the AD notified some taxpayers with assessed valuation increases over 15 percent that they could request an interior inspection. However, these letters were only prepared for approximately 25 percent⁸ of the applicable parcels that required notification. The AD informed the majority of taxpayers of the right to an interior inspection in the general assessment letters that it only sent to its mailing vendor by May 31 or June 15. These letters indicated the property owner had to request a Board of Equalization appeal of the valuation by July 10, 2023.⁹ As a result, property owners

⁴ *Cameron Walker v. Gail McCann Beatty, Assessor, Jackson County, Missouri*, Appeal No. 21-30073, issued October 7, 2022; and *Rusty Parker v. Eric Dugal, Assessor, St Francois County, Missouri*, Appeal No. 21-84001, issued April 22, 2022.

⁵ The Commission provided the following statement: "The STC agrees with the Auditor's summary of the serious problems with the Jackson County 2023 assessment as described in this initial report. However, the Auditor's suggested remedies contained in this initial report are those of the Auditor alone. The STC is a quasi-judicial administrative agency within the executive branch. The STC is authorized by the Missouri Constitution and the Revised Statutes of Missouri to determine the outcome of cases before the STC's administrative tribunal on a case-by-case basis through the application of law to facts in evidence."

⁶ *Christopher and Sarah Slusser v. Jake Zimmerman, Assessor, St. Louis County, Missouri*, Appeal No. 17-10066, issued January 8, 2019.

⁷ Section 138.060.1, RSMo, states that the property owner shall prevail on the appeal as a matter of law in the event the assessor fails to provide sufficient evidence to establish that the physical inspection was performed in accordance with Section 137.115, RSMo.

⁸ Based on 50,000 letters out of the approximately 200,000 parcels that required notification.

⁹ On July 9, 2023, the AD extended this date to July 31, 2023.



Appendix E
Jackson County Assessment Appeals Process
Jackson County Assessment Department Preliminary Review

had little or no opportunity to schedule and receive an interior inspection and to consider the information before the deadline. This limits the property owner's access to the due process afforded by statute.

Overall Analysis of Deficiencies and Noncompliance

The Jackson County AD failed to provide property owners whose properties' assessed valuations increased over 15 percent adequate notification of their rights regarding physical inspections, and what notification was given was inaccurate and often untimely. As a result, the AD did not comply with the provisions of Section 137.115.11 and any residential real property assessed valuation increase over 15 percent is likely invalid. The Jackson County Legislature, County Executive, and Assessor should determine what remedies are available, such as limiting 2023 assessed valuation increases to 15 percent, using prior year assessed valuations, or allowing additional appeals and/or tax protests; then notify taxpayers of these remedies, and allow adequate time for the taxpayers to pursue such remedies. In addition, as recommended in our report *Jackson County Departmental and Other County Policies and Procedures*, Report No. 2021-001, issued in January 2021, the County Legislature and County Executive should closely monitor the biennial reassessment process both in the immediate and future years. This should include ensuring any outsourcing of the assessment process includes provisions for compliance with all statutory requirements and/or ensuring AD staff are properly educated on the requirements, and resources are available to comply with statute.

The State Auditor's Office will continue to review the issues noted in this letter as part of an audit of the Jackson County Assessment Department and assessment process and will issue a subsequent report with its findings, conclusions, and recommendations.

A handwritten signature in black ink that reads "Scott Fitzpatrick".

Scott Fitzpatrick
State Auditor

December 2023
Report No. 2023-086



Appendix E
 Jackson County Assessment Appeals Process
 Jackson County Assessment Department Preliminary Review

Attachment A

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information necessary for this notice has been redacted.



**JACKSON COUNTY
 Assessment Department**

Jackson County Courthouse
 415 East 12th Street, First Floor Mezzanine
 Kansas City, Missouri 64106
 www.jacksongov.org

(816) 881-3530
 Fax: (816) 881-1388

April 20, 2023



RE: Estimate of 2023 Residential Value and Interior Inspection Notice

Parcel: 
 SITUS: 

Your real property has been reassessed as required by Missouri Statutes. Market value represents an estimate of value as of January 1, 2023. The final estimate of value will not be effective until the assessment roll is certified on July 1, 2023. If you disagree with the **2023 value** stated below, you may request a review of that valuation online at <https://jacksongov.org/Government/Departments/Assessment>. You may also request a review by calling 1-877-895-9675.

2022 MARKET VALUE	2023 MARKET VALUE
\$ 376,000	\$ 561,800

The percent change from 2022 to 2023: 49.41 %

Reassessment of your property included an exterior physical inspection. You have the right to request an interior inspection if: (1) your value increased by 15% or more; (2) your home is not new construction and valued for the first time; and/or (3) you have not made improvements.

An interior inspection may be requested at <https://jacksongov.org/Government/Departments/Assessment> within thirty days. You may also request an interior inspection by calling 1-877-895-9675 within thirty days.



Frank White, Jr., County Executive



Appendix E
 Jackson County Assessment Appeals Process
 Jackson County Assessment Department Preliminary Review

Attachment B



2023 Reassessment Notice

ASSESSMENT DEPARTMENT
 Jackson County Courthouse
 415 East 12th Street, Suite 1M
 Kansas City, Missouri 64106-2752

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information necessary for this notice has been redacted.



Your real property has been reassessed as required by Missouri Statutes. Market Value represents an estimate of value as of January 1, 2023. The final estimate of value will not be effective until the assessment roll is certified on July 1, 2023.

Classification	PRIOR YEAR		CURRENT YEAR	
	2022 Market Value	2022 Assessed Value	2023 Market Value	2023 Assessed Value
Agricultural (12%)	\$ 14835	\$ 1780	\$ 4980	\$ 598
Residential (19%)	\$ 46000	\$ 8740	\$ 162020	\$ 30784
Commercial (32%)	\$ 64165	\$ 20533	\$ 0	\$ 0

Reassessment of your property included an exterior physical inspection. Residential properties may have the right to request an interior inspection if the value increased by 15% or more; AND your home is not new construction and valued for the first time or you have not made improvements.

You may file a formal appeal with the Jackson County Board of Equalization (BOE). By state statute, appeals must be submitted on or before the filing deadline, **Monday, July 10, 2023**. The BOE may be reached at 1-816-881-3309.

BOE Appeals and residential interior inspections may be requested at: www.jacksongov.org/boeappeals or by calling 1-877-895-9675.

An appeal to the BOE may result in an increase, a decrease, or no change in valuation.

July 10, 2023 **Deadline for filing an appeal of 2023 valuation to the BOE**

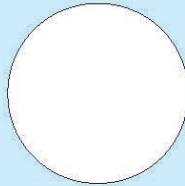
Market Value X Classification % = Assessed Value X Tax Levy (as determined by City, School District, etc.) = estimated tax bill

The abated property summary and the complete list of tax abatements will be available for the public's inspection on the county website.



Appendix E
 Jackson County Assessment Appeals Process
 Jackson County Assessment Department Preliminary Review

Attachment C



Dear Property Owner:
 Sorry we missed you today!

**QR Code
 for Online
 Form**



A representative of the Jackson County Assessment Department was here to gather information for the Jackson County Property Reassessment.

Please complete the self-addressed card with accurate data and return it within 30 days or visit jacksongov.org/MyHome to use the online form. In the absence of such input from you, we will estimate the interior features.

We appreciate your cooperation.

Jackson County Assessment
 816-881-3530

Parcel Number _____
 Street Address _____
 Story Height _____ Year Erected (if known) _____ Dwelling _____ Garage _____

LIVING ACCOMMODATIONS

Total Rooms (Exclude Bathrooms) _____ Bedrooms _____
 Family Rooms _____ Full Baths (3 Fixtures) _____ Half Baths (2 Fixtures) _____
 Other Fixtures _____ Please Describe: _____

BASEMENT (Please Circle Selection)

Slab Crawl Partial Full Finished Basement Area: Yes No Size _____

ATTIC - Must Have A Permanent Stairway (Please Circle Selection)

None Unfinished Partial Finished Full Finished

HEATING/AIR CONDITIONING (Please Circle Selection)

None Unit Central Central w/Air

HEATING FUEL TYPE (Please Circle Selection)

Gas Electric Oil Coal Solar Wood Propane None

HEATING SYSTEM TYPE (Please Circle Selection)

Forced Hot Air Floor Furnace Electric Baseboard
 Hot Water Steam Radiant Heat Pump Solar

WOOD BURNING FIREPLACE(S)

Number _____ Stacks _____ Openings _____

REMODELING AND MODERNIZATION

Exterior _____ Additions _____ Plumbing _____
 Interior _____ Bathroom _____ Electric/Heat/Air Cond _____
 Remodeling Cost _____

DATE OF ACQUISITION (if after 01/01/2018)

Property was purchased (mo/yr) _____ at a purchase price of \$ _____
 New buildings have been erected (after/before) purchase date at a construction cost of \$ _____ for a (describe building erected) _____

SIGNATURE _____

DAYTIME PHONE # _____



Appendix E
Jackson County Assessment Appeals Process
Jackson County Assessment Department Preliminary Review

Attachment C



place indicia here

Jackson County Assessment Department
415 East 12th Street
Kansas City, MO 64106



Return Address



Appendix F
Jackson County Assessment Appeals Process
Notice of Decision



JACKSON COUNTY
Board of Equalization

Jackson County Courthouse
415 East 12th Street
Kansas City, Missouri 64106
www.jacksongov.org

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information necessary for this notice has been redacted.

(816) 881-3309



September 13, 2023

Notice of Decision

In accordance with Missouri law, The Jackson County Board of Equalization (BOE) has reviewed and considered all of the evidence submitted regarding your appeal ([REDACTED]). Based on all of the evidence presented, the board determined the value of your property for 2023 is as follows:

Parcel Number: [REDACTED]

2023 Total Market Value: \$ 65,000

You have the right to file an appeal with the State Tax Commission (STC). A separate appeal form is required for each Parcel. Instructions and forms for filing can found at stc.mo.gov or by contacting the STC:

Email: Legal@stc.mo.gov
Phone: 573-751-1715
Fax: 573-751-1341

US Mail: PO BOX 146
Jefferson City, MO 65102-0146

Appeals must be filed with the STC no later than thirty (30) days after the above date of this notice. The STC will inform you of the date and time of your hearing. STC proceeding may be remote or in-person. Please contact the STC for more information.

Sincerely,

Jackson County Board of Equalization.

Frank White, Jr., County Executive



Appendix G
Jackson County Assessment Appeals Process
Assessment Do Not Reply Email as BOE

From: DONOTREPLY-Assessment
Sent: Wednesday, August 9, 2023 3:45 PM
To: [REDACTED]
Subject: Jackson County Board Of Equalization Hearing Notice

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information necessary for this notice has been redacted.

****Please note this is an automated mailbox so please do not reply directly to this email.****

To Whom It May Concern:

Your Jackson County Board of Equalization (BOE) Appeal has been scheduled with a Hearing Officer.

Appeal Number: [REDACTED]

Parcel Number: [REDACTED]

Owner: [REDACTED]

Date of Hearing: [REDACTED]

Time of Hearing: [REDACTED]

Hearing Location: 1300 Washington, Kansas City.

Please arrive on time for your hearing.

If you have already settled your appeal by signing a stipulation, please ignore this notice.

If you have any questions regarding your appeal, please call the BOE office at 816-881-3309 or by email at boardofequalization@jacksongov.org

Best Regards,

Jackson County Board of Equalization



Appendix H
Jackson County Assessment Appeals Process
BOE Letter to the STC

DocuSign Envelope ID: AAD07AC9-5434-44F2-9913-D17A7D3B72BA



BOARD OF EQUALIZATION
1300 WASHINGTON ST, SUITE 180
KANSAS CITY, MISSOURI 64106

www.jacksongov.org
(816) 881-3309

February 5, 2024

To All Interested Parties,

We are writing this letter on behalf of the Board of Equalization to formally express our grievances and concerns regarding the assessment process and the overall functionality of the Board. Our intent is to bring attention to the issues that we believe require immediate attention and resolution.

Board Selection

To be considered for a position on the Board of Equalization, individuals must meet specific criteria, including being **Jackson County taxpayers, having no delinquency in taxes, abstain from holding political office (9105)**, and possess knowledge of property valuation. Board members are everyday Jackson County citizens. Board members, drawn from the Jackson County population play a crucial role in facilitating government function. This function aims to ensure two fundamental objectives: first, that the County accurately values properties, and second that taxpayers have recourse to advocate for themselves and receive fair property valuations.

Chairperson

The County was duly notified months in advance that as of the conclusion of Mr. Ed Stoll's term as Chairman of the Board on December 31, 2023, he would be retiring. Subsequently, in December, the remaining Board members collectively expressed apprehension about resuming hearings in the absence of a chairperson. Reassurances were given by the County that they had identified a suitable candidate, and this individual would be recommended to the legislature. Regrettably, this recommendation never materialized.

Following this, the remaining Board members were requested to provide their recommendations, which they promptly submitted. Furthermore, when asked about personal interest in assuming the role, the name of Forestine Beasley was put forth. To date, there has been no acknowledgment or response to this recommendation. It appears evident that the County has yet to devise any plans to fill the vacant chairperson position.

According to Chapter 9101, the Vice Chair, Forestine Beasley, is designated to serve as Chairman in the event of the absence or disqualification of the Chairman. Disappointingly, this provision has not been addressed or implemented by the County.

Salary - Ordinance Ch. 91:

Chapter 91 of the Jackson County Code meticulously outlines the salary structure for the permanent members of the Board of Equalization (BOE). According to the ordinance, BOE members are entitled to a monthly compensation of \$1,500. However, during the months of July and August, coinciding with the period when appeals are heard, their pay is increased to \$3,000 per month. Additionally, recognizing the heightened workload during the appeal surge in September, October, November, and December of 2019, the monthly compensation was raised to \$4,000.



Appendix H
Jackson County Assessment Appeals Process
BOE Letter to the STC

DocuSign Envelope ID: AAD07AC9-5434-44F2-9913-D17A7D3B72BA



BOARD OF EQUALIZATION
1300 WASHINGTON ST, SUITE 180
KANSAS CITY, MISSOURI 64106

www.jacksongov.org
(816) 881-3309

In the year 2023, despite a substantial increase in the number of appeals filed, exceeding 54,000, BOE members were compensated at the rate of \$1,500 per month for September, October, November, and December. This is approximately one-fourth of the compensation provided in 2019, despite the workload being more than double. The primary intent of this ordinance was to ensure just compensation for the members of the Board during the appeals process, acknowledging the significant time commitment of 32-40 hours per week required of them.

Regrettably, the current administration and legislature have undermined the very essence of this ordinance, neglecting the substantial workload borne by BOE members. Despite working tirelessly for months on appeals, members of the BOE have been remunerated at a rate of \$1,500 per month, equivalent to \$8.65 per hour. This is a disheartening insult to the dedication and effort invested by board members into the process. Attempts to address the issue have been met with responses asserting an inability to provide an increase in compensation. Furthermore, promises of contracts were made, capped at \$5,000, but to date, no such agreements have been executed. This leaves BOE members without any compensation adjustment for their increased workload.

Compounding the issue, the ordinance which delineates the pay structure for hearing officers, who are individuals selected by the permanent members of the Board, allows for any pay subject only to "availability of the funds". While hearing officers do not make final decisions on property assessment values, recent developments have revealed a stark contradiction. An email circulated on January 12, 2024, disclosed the execution of contracts for hearing officers. Shockingly, four hearing officers were slated to receive \$25,000 each, and one hearing officer was to be compensated \$12,500.

This directly contradicts communications sent to BOE members, asserting that the county could not execute contracts exceeding \$5,000. Moreover, it fails to account for the substantial time commitment of BOE members, expected to dedicate 32-40 hours per week, compared to hearing officers who do not carry the same workload.

BOE members firmly believe in the principle of just compensation, and we acknowledge the competency of the selected hearing officers. However, the vast compensation disparity, with hearing officers receiving more for less work, raises legitimate concerns about fairness and equity in the pay structure.

Hearing Officers -Process

In March 2023, the entirety of the Board of Equalization (BOE), along with legal counsel, invested considerable time reviewing resumes and conducting interviews to meticulously select ten hearing officers. The responsibility of overseeing the hearing officers and their work was entrusted to BOE Manager, Gladys Howard. During this period, the BOE identified and terminated one hearing officer who failed to fulfill their duties after ongoing monitoring and evaluation.

Regrettably, in 2024, as the BOE was gearing up for upcoming hearings, it came to our attention that decisions had been made unilaterally by the County and members of the Assessment department to dismiss specific hearing officers. This was carried out without any consultation or input from the BOE. When questioned about these dismissals, it was cited that one hearing officer was deemed "confrontational with the assessment



Appendix H
Jackson County Assessment Appeals Process
BOE Letter to the STC

DocuSign Envelope ID: AAD07AC9-5434-44F2-9913-D17A7D3B72BA



BOARD OF EQUALIZATION
1300 WASHINGTON ST, SUITE 180
KANSAS CITY, MISSOURI 64106

www.jacksongov.org
(816) 881-3309

staff." To our dismay, neither was this information communicated to the BOE during the prior hearing session nor did it align with our own experiences with this individual.

It is imperative to emphasize that hearing officers function as an integral part of the Board and are not under the purview of the county or the assessment department. As such, any decision regarding the hiring, termination, initiation, or cessation of work by hearing officers is exclusively within the domain of the Board. If the county wishes to engage these individuals in roles akin to assessment staff, such employment decisions should be made using their budget and under distinct employee titles. Hearing officers are, unequivocally, Board members.

Scheduling

On numerous occasions, both in written communication and during procedural meetings, members of the Board of Equalization (BOE) have unequivocally expressed their willingness to resume work. The stipulation made by the BOE was clear — both BOE members and hearing officers would resume their duties once a chair was appointed. Unfortunately, this condition has not been met. Contrary to our expectations and without any input from the BOE, the county has proceeded to enter contracts with hearing officers and has initiated informal hearings.

It is crucial to highlight that such proceedings should not occur without the Board's involvement. Hearing officers, by design, lack the authority to make final decisions. All decisions reached by hearing officers, in consensus with the taxpayer and assessment, must undergo the Board's scrutiny and receive official sign-off. Unfortunately, the absence of a chairperson has resulted in the Board being unable to convene and provide the necessary oversight.

This not only jeopardizes the integrity of the process but also constitutes a violation of the Jackson County Code. The Board reiterates its commitment to returning to work promptly upon the appointment of a chairperson. Until such time, the initiation of contracts with hearing officers and the commencement of hearings without the involvement of the Board are actions that compromise both the established process and the county code.

Other Processes

For an extended period, the assessment team has been issuing letters utilizing Board of Equalization (BOE) letterhead without any input or review from the BOE. Such actions should never have occurred and are unacceptable moving forward. It is imperative to emphasize that any communication distributed on BOE letterhead must receive explicit approval from BOE members.

There have been several lawsuits commenced during this appeal season, including litigation that specifically names the Board members as defendants and presents allegations that the hearing process is flawed. There is also a pending investigation by the Missouri State Auditor which has called into question those same processes. While the Board maintains that its hearing procedure is fully lawful, there has been minimal communication from the Administration as to what effect this litigation has on the Board's hearing schedule



Appendix H
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or process. The Board is aware that one matter has been dismissed, but there is concern for continuing the process without some assurance from the judicial system that it is not in vain.

Moreover, there is a concerning delay in the certification of appeals heard by the BOE. There is information that decision letters have only been mailed out two or three times since the Board began hearing appeals in July. We understand this to be once in September for the July and August hearings and then in early December for the September through November dockets. Taxpayers have been made to wait for documentation of their appeal decisions. Assessment has justified this delay by citing the convenience of batch processing. However, this practice is unjustifiable. Taxpayers should not be subjected to extended waiting periods before receiving documentation of their appeal decisions.

The Board insists that these lapses in communication and processing timelines be promptly rectified to uphold transparency and efficiency in the appeals process.

Legislature

The BOE is not a new entity; its operational framework has been consistent for several years. The current Board has extended numerous invitations to legislators, inviting them to procedural meetings to witness firsthand our work, challenges, and overall function. Despite these invitations, the only legislator who has honored our request is Sean Smith. Mr. Smith, despite being relatively new, has made genuine efforts to comprehend the intricacies of our responsibilities. Importantly, he has sponsored legislation seeking a permanent change to the ordinance, ensuring just compensation for BOE members who dedicate significant time to their responsibilities.

Surprisingly, after this new legislation has been placed on the agenda, an email from Megan Marshall requesting the BOE's presence to discuss its function was received. This sudden interest raises eyebrows, as no prior requests or inquiries have been demonstrated.

The BOE firmly believes that its function is separate from county affairs. This recent outreach appears to be more of a political maneuver, presenting an opportunity to criticize the county. However, expressing grievances or engaging in political discourse is a matter that should be addressed independently. The BOE, as outlined in the existing ordinance, should not be compelled to appear before the legislature to justify the compensation of its members for the 40-hour work week demanded by their responsibilities. The Board emphasizes that its role and compensation have already been clearly delineated in the existing ordinance.

1300 Washington

A matter of considerable concern has come to the attention of the BOE regarding the property located at 1300 Washington. This building is currently utilized by the BOE and its hearing officers. Shockingly, there has been no communication to the BOE regarding the possible decision to convey this building to the City of Kansas City for a mere \$1.



Appendix H
 Jackson County Assessment Appeals Process
 BOE Letter to the STC

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The lack of communication on such a crucial matter is detrimental to the BOE's ability to effectively carry out its functions. The building's status is integral to the seamless execution of our responsibilities, and this omission significantly hampers the BOE's ability to fulfill its designated tasks. As the Board and the County have learned during past hearing sessions, there is no other adequate space available on a regular basis for the Board to conduct its hearings or to allow the Hearing Officers to properly execute their duties.

Moreover, this failure to provide information further underscores a concerning pattern wherein the County and Legislature are operating in ways that appear to diminish the significance of the Board's work and overall function. A transparent and cooperative approach is essential for the successful collaboration between the BOE and relevant authorities.

The BOE urges immediate clarification on this matter and seeks open communication to ensure the continued effectiveness of its operations.

Conclusion

Regrettably, it is apparent at this time that both the County and Assessment Department are not only attempting to circumvent the Jackson County Code but are also seemingly disregarding the Missouri State Code, specifically RSMO.138, which mandates the existence of a Board of Equalization.

This observed deviation from established legal codes raises serious concerns about the commitment to upholding the principles that govern the BOE's role and function. The Board urges a return to adherence to both Jackson County Code and Missouri State Law to ensure the proper functioning and integrity of the BOE.

Thank You

Jackson County Board of Equalization

DocuSigned by:
Lauren Allen Esq
 0338E7B40B644A1...

DocuSigned by:
Forestine Beasley
 E6A13EA0E90141D...

Lauren Allen and Forestine Beasley

cc: Ronald Jerguson, Esq
 Board Counsel



Appendix I
 Jackson County Assessment Appeals Process
 Hearing Officer Documents With Minimal Notes

BOE

**BOARD OF EQUALIZATION FOR JACKSON COUNTY, MISSOURI
 (Real Estate Property BOE Hearing)**

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information necessary for this notice has been redacted.

Hearing Date: 9/25/2023 1100

Parcel Number: [Redacted]
 TCA: 001

Appeal Number: [Redacted]

Tax Year: 2023

Address Of Property: [Redacted]

Appellant: [Redacted]

Respondent: Jackson County, Missouri, et al.

MEMORANDUM OF SETTLEMENT (MOS)

Start time: _____

Assessment: *Burgalon*

Findings: *3 1/2 barn 1,503 sq ft*

Evidence Considered: Comparable Sales Subject Data Photos/Map Other: _____

Appellant: *dilapidated home in bad neighborhood*

Representative: _____

Owners Opinion of Value: *20,000*

Evidence Considered: Comparable Sales Subject Data Photos/Map Certified Appraisal Other: _____

Hearing Officer: [Redacted]

Findings: _____

Evidence Considered: Comparable Sales MLS Data Photos/Map Other: _____

After considering the evidence presented, the Hearing Officer, Appraiser, and Taxpayer/Representative finds that the correct market value of the property for the tax year 2023 is as follows:

Value Type	Value Type Description	Before Value	After Value
MKTTL	MARKET VALUE TOTAL	\$ <i>47,090</i>	\$ <i>39,000</i>

Based on this MOS, Appellant Herby consents to the above value as the 2023 value as the 2023 value to be entered by the Board of Equalization and therefore, settles this appeal. Appellant herby waives any right to appeal the above value to the State Tax Commission or any other administrative body, agency, or court. The parties have reached an agreement and therefore, Appellant is no longer aggrieved. Appellant waives releases, and covenants not to further appeal, further defend sue, or otherwise the 2023 valuation of the above-referenced parcel. The Market Value total as stated in the MOS is not intended as evidence of fair market value prior to this agreement being fully executed. No appeal may be filed for the 2024 assessment year unless there are "physical change" or "property improvements" that cause the 2024 market value to increase.

Taxpayer/Representative _____ Authorization (Receipt of Hearing Results) Date

Assessment _____ Authorization (Receipt of Hearing Results) Date

Hearing Officer _____ Authorization (Receipt of Hearing Results) Date

End time: _____



Appendix J
 Jackson County Assessment Appeals Process
 Hearing Officer Documents With Sufficient Notes

BOE

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information necessary for this notice has been redacted.

**BOARD OF EQUALIZATION FOR JACKSON COUNTY, MISSOURI
 (Real Estate Property BOE Hearing)**

Hearing Date: 10/3/2023 900

Parcel Number: [Redacted]
 TCA: 001

Appeal Number: [Redacted]

Tax Year: 2023

Address Of Property: [Redacted]

Appellant: [Redacted]

Respondent: Jackson County, Missouri, et al.

MEMORANDUM OF SETTLEMENT (MOS)

Start time: 9:12am

Assessment:

Findings: 3/2.5 bdrms 2,061 sq ft no basement finish

Evidence Considered: Comparable Sales Subject Data Photos/Map Other:

Appellant: Home needs new roof (Hail damage) exterior paint.
 Representative: foundation issues. water damage due to leaks. old furnace

Owners Opinion of Value: 225,000 termite damage. 24 year old windows.

Evidence Considered: Comparable Sales Subject Data Photos/Map Certified Appraisal Other:

Hearing Officer: [Redacted]

Findings: tree on deck is breaking it up, needs new gutters

Evidence Considered: Comparable Sales MLS Data Photos/Map Other:
peeling paint in the interior of the home. no ceiling in the addition of the house. no improvements to bathroom or kitchens.

After considering the evidence presented, the Hearing Officer, Appraiser, and Taxpayer/Representative finds that the correct market value of the property for the tax year 2023 is as follows:
need new carpet.

Value Type	Value Type Description	Before Value	After Value
MKTTL	MARKET VALUE TOTAL	\$ 285,160	\$ 250,000

due to black mold

Based on this MOS, Appellant Herby consents to the above value as the 2023 value as the 2023 value to be entered by the Board of Equalization and therefore, settles this appeal. Appellant herby waives any right to appeal the above value to the State Tax Commission or any other administrative body, agency, or court. The parties have reached an agreement and therefore, Appellant is no longer aggrieved. Appellant waives releases, and covenants not to further appeal, further defend sue, or otherwise the 2023 valuation of the above-referenced parcel. The Market Value total as stated in the MOS is not intended as evidence of fair market value prior to this agreement being fully executed. No appeal may be filed for the 2024 assessment year unless there are "physical change" or "property improvements" that cause the 2024 market value to increase.

Taxpayer/Representative _____ Authorization (Receipt of Hearing Results) Date

Assessment _____ (Receipt of Results) Date

Hearing Officer [Redacted] _____ (Receipt of Results) Date 10-3-23

End time: _____



Appendix K
Jackson County Assessment Appeals Process
State Auditor Subpoenas - Forestine A. Beasley



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

SUBPOENA

To: Forestine A. Beasley
Jackson County Board of Equalization Chair
415 E. 12th Street
Rooms 102 and 104
Kansas City, MO 64106

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representatives, Todd Schuler and Ethan Evans, at the **Fletcher Daniels State Office Building, 615 E. 13th Street, Room 306, Kansas City, Missouri, at 10:00a.m. on Tuesday, June 11, 2024**, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

ISSUED this 28th day of May, 2024, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick
Missouri State Auditor

given to Gladys Howard
in-person to deliver
to Forestine A. Beasley

I served the foregoing subpoena by to Forestine A. Beasley on this 28th day of May, 2024.



Appendix K
Jackson County Assessment Appeals Process
State Auditor Subpoenas - Forestine A. Beasley

EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

- List of all Board of Equalization Members and staff from January 1, 2022 through December 31, 2023 with their current/former job titles, relevant experience, and contact information.
- Training documents Board members received for the 2023 Assessment.
- Training documents formal hearing officers received for the 2023 Assessment.
- Any signed documents (such as by-laws, training documentation, onboarding, etc.) by the board hearing officers or the BOE members for the 2023 Assessment.
- Memo of settlements filed by the formal hearing officers at formal hearings, no matter if it had a stipulation signed by all three parties or not, from January 1, 2022 through December 31, 2023.
- Number of BOE docket hearings completed between January 1, 2022 through December 31, 2023.
- The transcripts and BOE docket hearing recordings completed from December 12, 2023 through December 31, 2023.
- Number of outstanding appeals as of January 31, 2024 and February 29, 2024.
- Number of Total Appeals that had requested a BOE hearing officer hearing from January 1, 2023 through December 31, 2023.
- Number of Total Appeals that were requested and asked to go before the full formal BOE from January 1, 2023 through December 31, 2023.
- Procedural Meeting recordings: November 8, 2023, and March 1, 2023.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix K
 Jackson County Assessment Appeals Process
 State Auditor Subpoenas - Forestine A. Beasley



SCOTT FITZPATRICK
 MISSOURI STATE AUDITOR

SUBPOENA

To: Forestine A. Beasley
Jackson County Board of Equalization Chair
415 E. 12th Street
Rooms 102 and 104
Kansas City, MO 64106

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representatives Todd Schuler, Audit Manager, and Ethan Evans, Senior Auditor, at the Fletcher Daniels State Office Building, 615 E. 13th Street, Kansas City, Missouri, at 3:00 pm. on December 30, 2024, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents related to the Jackson County, Missouri Assessment Department, listed on Exhibit A attached to this Subpoena.

In lieu of appearance, physical access to the records described in Exhibit A may be granted for State Auditor staff on or before the appearance date listed above. Alternatively, records may be shipped to the Missouri State Auditor to the attention of Todd Schuler at 615 E 13th Street, Kansas City, Missouri, 64106 or you may send them electronically to Ethan.Evans@auditor.mo.gov, to be received no later than the appearance date listed above.

ISSUED this 16th day of December, 2024, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick
 Missouri State Auditor

I served the foregoing subpoena by Personal Service to Erin Dabbs, on this 12~~th~~ 16th day of December, 2024. County Executive's office



Appendix K
Jackson County Assessment Appeals Process
State Auditor Subpoenas - Forestine A. Beasley



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

- Minutes and transcripts for all closed session Board of Equalization procedural meetings held between January 1, 2020 to December 5, 2024.



Appendix L
Jackson County Assessment Appeals Process
State Auditor Subpoenas - Gail McCann Beatty



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

SUBPOENA

To: Gail McCann Beatty
Jackson County Director of Assessment
1300 Washington St.
Kansas City, MO 64106

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representatives, Todd Schuler and Ethan Evans, at the **Fletcher Daniels State Office Building, 615 E 13th Street, Room 306, Kansas City, Missouri at 1:00 p.m. on Tuesday, June 11, 2024**, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

ISSUED this 28th day of May, 2024, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick
Missouri State Auditor

given to Maureen Monaghan
in-person to deliver

I served the foregoing subpoena by to Gail McCann Beatty on this 28th day of May, 2024.



Appendix L
Jackson County Assessment Appeals Process
State Auditor Subpoenas - Gail McCann Beatty

EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

- Data from Mobile Assessor or contact information with request for access to data from Data Cloud Solutions.
- Any and all contracts by the Assessment Department with Data Cloud Solutions/Mobile Assessor.
- Any and all contracts by the Assessment Department with the IAAO.
- A complete user manual for the Enterprise Assessment system.
- Summary report showing the total number of appeals filed for 2023, along with a summary of the status of those appeals (including how many were dropped, the number of taxpayers agreeing to a stipulation, and the number of appeals still going through BOE).
- Assessment Department Organizational Chart.
- Time sheets (or dates worked) of Tyler Tech staff assigned to work informal appeals and formal appeals.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix L
Jackson County Assessment Appeals Process
State Auditor Subpoenas - Gail McCann Beatty



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

SUBPOENA

**To: Gail McCann Beatty
Director of Assessment
1300 Washington St.
Kansas City, MO 64106**

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative Todd Schuler, Audit Manager, and Ethan Evans, Senior Auditor, at the Fletcher Daniels State Office Building, 615 E 13th Street, Room 306, Kansas City, Missouri at 1:00pm on October 29, 2024 for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.

In lieu of appearance, physical access to the records described in Exhibit A may be granted for State Auditor staff on or before the appearance date listed above. Alternatively, records may be shipped to the Missouri State Auditor to the attention of Todd Schuler at 615 E 13th Street, Kansas City, MO, 64106 or you may send them electronically to Ethan.Evans@auditor.mo.gov, to be received no later than the appearance date listed above.

ISSUED this 8th day of October, 2024, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick
Missouri State Auditor

I served the foregoing subpoena by email on this 8th day of October, 2024.



Appendix L
Jackson County Assessment Appeals Process
State Auditor Subpoenas - Gail McCann Beatty



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

- Data from Mobile Assessor for each of the 385 parcel numbers listed below that includes the meta data for each parcel.
- All Audit Trail reports from Mobile Assessor for each of the 385 parcel numbers listed below.
- All Appraiser Productivity reports from Mobile Assessor related to each of the 385 parcel numbers listed below. We are requesting the appraiser productivity report for the appraiser that reviewed each parcel on the day they reviewed the specific parcels we are requesting.
- All Neighborhood Statistics reports from Mobile Assessor related to each of the 385 parcel numbers listed below. We are requesting the neighborhood statistic reports each parcel appears in on the day they were reviewed.
- All Parcels Visited reports from Mobile Assessor related to each of the 385 parcel numbers listed below. We are requesting the parcels visited report for the appraiser that reviewed each parcel on the day they reviewed the specific parcels we are requesting
- All Neighborhood Remarks reports from Mobile Assessor related to each of the 385 parcel numbers listed below. We are requesting the neighborhood remarks reports each parcel appears in on the day they were reviewed.

The parcel numbers for Mobile Assessor data are:

1. 61-440-02-02-00-0-00-000,
2. 50-320-02-37-00-0-00-000,
3. 26-620-13-23-00-0-00-000,
4. 64-710-02-23-00-0-00-000,
5. 28-230-23-32-00-0-00-000,
6. 62-630-05-42-00-0-00-000,
7. 40-340-22-43-00-0-00-000,
8. 61-630-14-13-00-0-00-000,
9. 25-440-11-20-00-0-00-000,
10. 45-840-06-16-00-0-00-000,
11. 30-730-05-32-00-0-00-000,
12. 32-110-08-01-00-0-00-000,
13. 13-810-10-24-00-0-00-000,
14. 27-640-03-29-02-0-00-000,
15. 61-720-12-12-00-0-00-000,



Appendix L
Jackson County Assessment Appeals Process
State Auditor Subpoenas - Gail McCann Beatty



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

16. 61-340-25-08-00-0-00-000,
17. 30-620-12-06-00-0-00-000,
18. 41-420-04-53-00-0-00-000,
19. 47-840-09-18-00-0-00-000,
20. 27-820-07-19-00-0-00-000,
21. 60-600-01-05-00-0-00-000,
22. 31-220-18-05-00-0-00-000,
23. 30-720-28-27-00-0-00-000,
24. 42-610-09-02-00-0-00-000,
25. 64-320-01-01-00-0-00-000,
26. 35-840-05-47-00-0-00-000,
27. 47-440-14-01-00-0-00-000,
28. 42-110-01-07-00-0-00-000,
29. 26-320-15-67-01-1-00-000,
30. 43-820-11-33-00-0-00-000,
31. 45-120-01-22-00-0-00-000,
32. 65-340-11-04-00-0-00-000,
33. 61-120-09-04-00-0-00-000,
34. 67-130-06-15-00-0-00-000,
35. 13-840-20-34-00-0-00-000,
36. 48-440-01-33-00-0-00-000,
37. 26-320-07-27-00-0-00-000,
38. 47-630-01-11-00-0-00-000,
39. 36-320-13-03-00-0-00-000,
40. 41-340-24-10-00-0-00-000,
41. 52-820-13-02-00-0-00-000,
42. 47-820-13-11-00-0-00-000,
43. 33-820-04-13-00-0-00-000,
44. 47-120-06-12-00-0-00-000,
45. 63-320-16-27-00-0-00-000,
46. 28-440-22-05-00-0-00-000,
47. 14-840-22-31-00-0-00-000,
48. 28-530-10-32-00-0-00-000,
49. 70-940-03-20-00-0-00-000,
50. 13-810-14-08-00-0-00-000,
51. 47-540-13-11-00-0-00-000,
52. 37-920-14-24-00-0-00-000,
53. 31-240-16-20-00-0-00-000,
54. 63-340-16-08-00-0-00-000,
55. 33-330-05-14-00-0-00-000,
56. 28-120-23-06-00-0-00-000,
57. 26-530-21-12-00-0-00-000,
58. 35-430-01-50-00-0-00-000,
59. 47-630-07-12-00-0-00-000,



Appendix L
Jackson County Assessment Appeals Process
State Auditor Subpoenas - Gail McCann Beatty



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

60. 73-700-01-12-00-0-00-000,
61. 64-630-06-19-00-0-00-000,
62. 30-840-09-03-00-0-00-000,
63. 29-210-14-03-00-0-14-001,
64. 33-440-08-09-00-0-00-000,
65. 29-910-02-34-00-0-00-000,
66. 35-630-04-59-00-0-00-000,
67. 64-230-24-12-00-0-00-000,
68. 48-220-10-67-00-0-00-000,
69. 34-330-18-17-00-0-00-000,
70. 60-430-01-03-00-0-00-000,
71. 45-230-06-29-00-0-00-000,
72. 30-240-10-11-00-0-00-000,
73. 64-230-16-09-00-0-00-000,
74. 30-240-19-04-00-0-00-000,
75. 37-940-04-18-00-0-00-000,
76. 65-820-03-34-00-0-00-000,
77. 48-340-02-35-00-0-00-000,
78. 33-510-10-17-00-0-00-000,
79. 27-910-10-14-00-0-00-000,
80. 61-140-02-08-00-0-00-000,
81. 48-820-03-34-00-0-00-000,
82. 45-930-01-62-00-0-00-000,
83. 33-530-05-08-00-0-00-000,
84. 46-610-04-20-00-0-00-000,
85. 35-830-22-19-00-0-00-000,
86. 64-120-02-24-00-0-00-000,
87. 32-740-26-15-00-0-00-000,
88. 44-310-02-09-00-0-00-000,
89. 26-510-16-22-00-0-00-000,
90. 13-940-28-28-00-0-00-000,
91. 49-630-03-09-00-0-00-000,
92. 67-230-07-11-00-0-00-000,
93. 48-110-08-07-00-0-00-000,
94. 67-240-02-52-00-0-00-000,
95. 43-640-16-09-00-0-00-000,
96. 45-840-16-06-00-0-00-000,
97. 32-430-18-38-00-0-00-000,
98. 13-820-03-19-00-0-00-000,
99. 35-810-10-04-00-0-00-000,
100. 28-130-24-24-00-0-00-000,
101. 67-110-02-31-00-0-00-000,
102. 27-610-12-04-00-0-00-000,
103. 67-120-06-25-00-0-00-000,



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- 104. 73-110-01-51-00-0-00-000,
- 105. 61-120-12-17-00-0-00-000,
- 106. 60-410-07-09-00-0-00-000,
- 107. 47-440-20-22-00-0-00-000,
- 108. 62-410-20-26-00-0-00-000,
- 109. 28-110-06-16-00-0-00-000,
- 110. 60-310-20-05-00-0-00-000,
- 111. 27-240-12-23-00-0-00-000,
- 112. 69-220-05-15-00-0-00-000,
- 113. 29-720-20-13-00-0-00-000,
- 114. 67-510-02-20-00-0-00-000,
- 115. 50-440-02-06-00-0-00-000,
- 116. 61-340-07-04-00-0-00-000,
- 117. 30-130-22-37-00-0-00-000,
- 118. 27-130-15-02-00-0-00-000,
- 119. 30-240-15-15-00-0-00-000,
- 120. 64-840-24-06-00-0-00-000,
- 121. 47-720-06-04-00-0-00-000,
- 122. 31-410-27-08-00-0-00-000,
- 123. 36-220-12-05-00-0-00-000,
- 124. 62-520-11-21-00-0-00-000,
- 125. 13-840-15-14-00-0-00-000,
- 126. 27-720-09-10-00-0-00-000,
- 127. 37-340-06-13-00-0-00-000,
- 128. 28-530-18-27-00-0-00-000,
- 129. 28-930-21-11-00-0-00-000,
- 130. 29-940-22-28-00-0-00-000,
- 131. 28-140-07-21-00-0-00-000,
- 132. 24-740-05-12-00-0-00-000,
- 133. 52-640-10-09-00-0-00-000,
- 134. 63-430-05-20-00-0-00-000,
- 135. 25-840-11-17-00-0-00-000,
- 136. 42-110-05-23-00-0-00-000,
- 137. 30-640-28-11-00-0-00-000,
- 138. 30-130-14-33-00-0-00-000,
- 139. 30-340-26-15-00-0-00-000,
- 140. 45-620-09-31-00-0-00-000,
- 141. 64-110-04-22-00-0-00-000,
- 142. 68-320-16-35-00-0-00-000,
- 143. 12-740-04-12-00-0-00-000,
- 144. 47-520-02-06-00-0-00-000,
- 145. 64-840-04-13-00-0-00-000,
- 146. 34-820-24-03-00-0-00-000,
- 147. 26-410-12-13-00-0-00-000,



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148. 67-120-05-13-00-0-00-000,
149. 30-220-15-06-00-0-00-000,
150. 62-530-13-06-00-0-00-000,
151. 47-420-08-18-00-0-00-000,
152. 45-730-13-01-00-0-00-000,
153. 65-910-03-43-00-0-00-000,
154. 32-710-03-02-00-0-00-000,
155. 64-620-09-18-00-0-00-000,
156. 51-500-02-22-02-0-00-000,
157. 52-840-10-01-00-0-00-000,
158. 35-100-01-27-00-0-00-000,
159. 34-320-04-16-00-0-00-000,
160. 28-420-42-17-00-0-00-000,
161. 28-520-16-22-00-0-00-000,
162. 22-900-02-08-00-0-00-000,
163. 29-910-04-05-00-0-00-000,
164. 13-930-30-04-00-0-00-000,
165. 09-900-02-15-00-0-00-000,
166. 29-310-37-10-00-0-05-002,
167. 26-440-06-17-00-0-00-000,
168. 67-720-09-15-00-0-00-000,
169. 30-440-11-14-00-0-03-004,
170. 49-630-18-15-00-0-00-000,
171. 13-810-15-14-00-0-00-000,
172. 35-410-06-07-00-0-00-000,
173. 47-210-28-02-00-0-00-000,
174. 28-310-26-19-00-0-00-000,
175. 46-410-08-11-00-0-00-000,
176. 27-740-21-17-00-0-00-000,
177. 37-300-13-05-00-0-00-000,
178. 33-130-12-19-00-0-00-000,
179. 61-640-05-17-00-0-00-000,
180. 35-510-08-26-00-0-00-000,
181. 42-630-04-14-00-0-00-000,
182. 36-800-04-02-00-0-00-000,
183. 30-210-23-03-00-0-00-000,
184. 37-340-02-07-00-0-00-000,
185. 14-710-12-01-00-0-00-000,
186. 30-610-17-13-00-0-00-000,
187. 15-930-17-13-00-0-00-000,
188. 29-410-28-20-00-0-00-000,
189. 30-510-08-31-00-0-00-000,
190. 45-530-12-14-00-0-00-000,
191. 43-430-05-71-00-0-00-000,



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192. 31-220-16-28-00-0-00-000,
193. 30-840-05-05-00-0-00-000,
194. 16-230-10-01-00-0-00-000,
195. 16-440-05-18-00-0-00-000,
196. 47-540-04-18-00-0-00-000,
197. 62-240-10-12-00-0-00-000,
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203. 47-740-04-18-00-0-00-000,
204. 43-440-09-02-00-0-00-000,
205. 46-120-01-04-00-0-00-000,
206. 27-540-05-37-00-0-00-000,
207. 31-220-19-16-00-0-00-000,
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209. 54-330-15-09-00-0-00-000,
210. 13-910-10-07-00-0-00-000,
211. 30-410-20-21-00-0-00-000,
212. 52-500-01-05-00-0-00-000,
213. 27-810-12-06-00-0-00-000,
214. 25-930-15-47-00-0-00-000,
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216. 33-510-14-29-00-0-00-000,
217. 29-830-02-31-00-0-00-000,
218. 47-520-14-17-00-0-00-000,
219. 27-710-05-42-00-0-00-000,
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222. 33-630-05-04-00-0-00-000,
223. 45-840-09-13-00-0-00-000,
224. 28-520-16-08-00-0-00-000,
225. 45-730-02-04-00-0-00-000,
226. 26-230-09-03-00-0-00-000,
227. 35-440-08-18-00-0-00-000,
228. 35-820-20-20-00-0-00-000,
229. 41-210-04-10-00-0-00-000,
230. 36-320-01-22-00-0-00-000,
231. 30-120-03-66-00-0-00-000,
232. 36-130-29-02-00-0-00-000,
233. 36-920-12-22-00-0-00-000,
234. 61-720-16-33-00-0-00-000,
235. 26-320-07-25-01-0-00-000,



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236. 35-230-03-20-00-0-00-000,
237. 26-710-01-01-00-0-00-000,
238. 69-710-13-14-00-0-00-000,
239. 69-700-05-20-00-0-00-000,
240. 32-110-02-02-00-0-00-000,
241. 26-110-01-08-00-0-00-000,
242. 13-940-24-32-00-0-00-000,
243. 61-430-10-11-00-0-00-000,
244. 65-440-10-58-00-0-00-000,
245. 35-230-19-05-00-0-00-000,
246. 31-320-24-35-00-0-00-000,
247. 45-730-15-06-00-0-00-000,
248. 30-140-15-28-00-0-00-000,
249. 45-220-03-16-00-0-00-000,
250. 46-410-05-18-00-0-00-000,
251. 32-540-06-17-00-0-00-000,
252. 48-230-26-11-00-0-00-000,
253. 47-720-12-27-00-0-00-000,
254. 64-130-09-22-00-0-00-000,
255. 50-210-09-22-00-0-00-000,
256. 49-710-05-14-00-0-00-000,
257. 28-910-08-13-00-0-00-000,
258. 48-230-33-13-00-0-00-000,
259. 14-730-13-03-00-0-00-000,
260. 65-340-03-07-00-0-00-000,
261. 45-130-12-14-00-0-00-000,
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263. 30-220-18-27-01-0-00-000,
264. 45-620-07-62-00-0-00-000,
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266. 29-310-20-05-00-0-06-001,
267. 47-310-23-25-00-0-00-000,
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272. 32-220-10-09-00-0-00-000,
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274. 61-130-13-08-00-0-00-000,
275. 57-940-02-20-00-0-00-000,
276. 42-710-01-21-00-0-00-000,
277. 33-930-07-25-00-0-00-000,
278. 36-940-02-11-00-0-00-000,
279. 28-930-03-03-00-0-00-000,



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280. 33-330-08-03-00-0-00-000,
281. 33-620-14-18-00-0-00-000,
282. 33-130-08-19-00-0-00-000,
283. 45-610-09-06-00-0-00-000,
284. 47-540-06-14-00-0-00-000,
285. 13-830-06-01-00-0-00-000,
286. 50-110-01-01-00-0-00-000,
287. 31-930-23-21-00-0-00-000,
288. 30-940-22-08-00-0-00-000,
289. 31-940-09-22-00-0-00-000,
290. 47-120-06-21-00-0-00-000,
291. 48-820-02-18-00-0-00-000,
292. 34-340-04-39-00-0-00-000,
293. 49-930-05-06-00-0-00-000,
294. 30-710-16-04-00-0-00-000,
295. 61-620-22-12-00-0-00-000,
296. 13-930-20-19-00-0-00-000,
297. 40-340-06-11-00-0-00-000,
298. 47-730-17-04-00-0-00-000,
299. 24-940-11-40-00-0-00-000,
300. 70-710-11-30-00-0-00-000,
301. 67-620-04-02-03-0-00-000,
302. 49-110-06-12-00-0-00-000,
303. 13-720-07-05-00-0-00-000,
304. 32-740-26-03-02-0-00-000,
305. 48-813-01-15-00-0-00-000,
306. 15-840-04-06-00-0-00-000,
307. 26-930-12-12-00-0-00-000,
308. 16-510-06-11-00-0-00-000,
309. 25-930-03-12-00-0-00-000,
310. 30-140-31-33-00-0-00-000,
311. 33-420-17-20-00-0-00-000,
312. 71-100-02-17-00-0-00-000,
313. 63-920-02-25-00-0-00-000,
314. 13-940-04-15-00-0-00-000,
315. 47-630-15-19-00-0-00-000,
316. 27-440-01-06-00-0-00-000,
317. 29-630-03-05-00-0-00-000,
318. 47-610-09-13-00-0-00-000,
319. 07-830-04-09-00-0-00-000,
320. 45-620-07-69-00-0-00-000,
321. 34-820-21-15-00-0-00-000,
322. 15-730-06-11-00-0-00-000,
323. 50-330-16-09-00-0-00-000,



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324. 16-530-16-01-00-0-00-000,
325. 16-210-07-16-00-0-00-000,
326. 64-140-03-03-00-0-00-000,
327. 64-732-01-51-00-0-00-000,
328. 61-410-25-04-00-0-00-000,
329. 33-230-13-05-00-0-00-000,
330. 27-540-07-05-00-0-00-000,
331. 29-930-15-06-00-0-00-000,
332. 40-330-16-62-00-0-00-000,
333. 30-420-05-10-00-0-00-000,
334. 38-840-02-01-00-0-00-000,
335. 12-740-02-09-00-0-00-000,
336. 61-610-01-04-00-0-00-000,
337. 30-130-11-05-00-0-00-000,
338. 54-330-24-15-00-0-00-000,
339. 25-410-03-34-00-0-00-000,
340. 25-810-19-03-00-0-00-000,
341. 51-330-07-17-00-0-00-000,
342. 49-810-11-13-00-0-00-000,
343. 15-410-08-11-00-0-00-000,
344. 43-910-02-33-00-0-00-000,
345. 30-840-23-07-00-0-00-000,
346. 55-410-01-10-00-0-00-000,
347. 28-440-26-12-00-0-00-000,
348. 33-130-12-24-00-0-00-000,
349. 62-430-09-22-00-0-00-000,
350. 33-210-15-28-00-0-00-000,
351. 61-130-33-12-00-0-00-000,
352. 29-810-14-11-00-0-00-000,
353. 29-220-41-14-00-0-13-008,
354. 36-210-06-10-00-0-00-000,
355. 36-230-16-63-00-0-00-000,
356. 65-520-02-16-00-0-00-000,
357. 33-440-02-14-00-0-00-000,
358. 31-410-24-23-00-0-00-000,
359. 34-820-14-36-00-0-00-000,
360. 26-510-05-19-00-0-00-000,
361. 34-820-14-41-00-0-00-000,
362. 16-440-21-01-00-0-00-000,
363. 47-530-12-22-00-0-00-000,
364. 14-720-21-39-01-0-00-000,
365. 48-510-02-14-00-0-00-000,
366. 37-920-03-20-00-0-00-000,
367. 45-710-15-04-00-0-00-000,



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- 368. 47-610-11-08-00-0-00-000,
- 369. 32-220-06-14-00-0-00-000,
- 370. 39-600-42-01-00-0-00-000,
- 371. 31-330-06-04-00-0-00-000,
- 372. 36-720-02-04-02-2-00-000,
- 373. 60-420-03-03-00-0-00-000,
- 374. 35-420-03-13-00-0-00-000,
- 375. 14-830-06-02-00-0-00-000,
- 376. 30-140-32-10-00-0-00-000,
- 377. 31-320-08-18-00-0-00-000,
- 378. 65-340-01-04-00-0-00-000,
- 379. 62-430-06-15-02-0-00-000,
- 380. 36-330-03-12-00-0-00-000,
- 381. 65-740-01-12-00-0-00-000,
- 382. 61-440-06-01-00-0-00-000,
- 383. 27-240-15-21-00-0-00-000,
- 384. 27-720-07-41-00-0-00-000,
- 385. 61-140-09-09-00-0-00-000.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



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SCOTT FITZPATRICK
 MISSOURI STATE AUDITOR

SUBPOENA

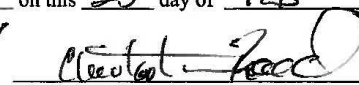
To: Gail McCann Beatty
Director of Assessment
1300 Washington St.
Kansas City, MO 64106

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative Todd Schuler, Audit Manager, at the Fletcher Daniels State Office Building, 615 E. 13th Street, Kansas City, Missouri, at 1:00 pm. on March 12, 2025, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents related to the Jackson County, Missouri Assessment Department, listed on Exhibit A attached to this Subpoena.

In lieu of appearance, physical access to the records described in Exhibit A may be granted for State Auditor staff on or before the appearance date listed above. Alternatively, records may be shipped to the Missouri State Auditor to the attention of Todd Schuler at 615 E 13th Street, Kansas City, Missouri, 64106 or you may send them electronically to Ethan.Evans@auditor.mo.gov, to be received no later than the appearance date listed above.

ISSUED this 24th day of February, 2025, pursuant to Section 29.235.4(1), RSMo.


 Scott Fitzpatrick
 Missouri State Auditor

I served the foregoing subpoena by GERALD GALE on this 25th day of FEB
2025.
Beatty




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SCOTT FITZPATRICK
 MISSOURI STATE AUDITOR

EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

- All GPS Data maintained by the Mobile Assessor system for each of the 757 parcel numbers listed below, including any other meta data collected for each parcel.
- All (old) Audit Trail reports from Mobile Assessor for each of the 757 parcel numbers listed below.
- All (2021-2023) Audit Trail reports from Mobile Assessor for each of the 757 parcel numbers listed below.
- The (old) Appraiser Productivity reports from Mobile Assessor from October 1, 2019 through June 30, 2024.
- The (2021-2023) Appraiser Productivity report from Mobile Assessor from January 1, 2021 through June 30, 2024.
- The (old) Parcels Visited Report from October 1, 2019 through June 30, 2024.
- The (2021-2023) Parcels Visited Report from January 1, 2021 through June 30, 2024.
- The (2021-2023) Appraiser Field Activity Reports for each of the 421 unique dates listed below.

The parcel numbers for Mobile Assessor reports identified above are:

1. 10-900-08-05-00-0-00-000,
2. 11-700-01-10-00-0-00-000,
3. 12-840-33-09-00-0-00-000,
4. 13-820-03-27-00-0-00-000,
5. 13-830-31-13-00-0-00-000,
6. 14-730-11-32-00-0-00-000,
7. 14-740-13-15-02-0-00-000,
8. 14-830-05-26-00-0-00-000,
9. 14-840-23-11-00-0-00-000,
10. 15-640-03-13-00-0-00-000,
11. 15-820-07-11-00-0-00-000,
12. 15-830-30-07-00-0-00-000,
13. 15-840-03-54-00-0-00-000,
14. 15-920-11-26-01-0-00-000,
15. 16-100-02-41-00-0-00-000,
16. 16-100-32-03-00-0-00-000,
17. 16-130-01-19-00-0-00-000,
18. 16-130-05-19-00-0-00-000,
19. 16-130-06-38-00-0-00-000,



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- 20. 16-130-13-06-00-0-00-000,
- 21. 16-210-01-40-00-0-00-000,
- 22. 16-220-02-29-00-0-00-000,
- 23. 16-230-09-11-00-0-00-000,
- 24. 16-230-10-04-00-0-00-000,
- 25. 16-240-06-37-00-0-00-000,
- 26. 16-240-16-10-00-0-00-000,
- 27. 16-410-07-07-00-0-00-000,
- 28. 16-410-07-39-00-0-00-000,
- 29. 16-530-02-33-00-0-00-000,
- 30. 16-540-10-15-00-0-00-000,
- 31. 16-630-21-12-00-0-00-000,
- 32. 17-200-01-02-02-0-00-000,
- 33. 18-600-01-05-02-0-00-000,
- 34. 19-310-31-14-01-0-00-000,
- 35. 20-400-04-02-00-0-00-000,
- 36. 22-300-04-12-02-0-00-000,
- 37. 24-740-16-07-00-0-00-000,
- 38. 24-940-07-01-00-0-00-000,
- 39. 25-140-05-09-00-0-00-000,
- 40. 25-410-02-31-00-0-00-000,
- 41. 25-430-08-66-00-0-00-000,
- 42. 25-440-08-02-00-0-00-000,
- 43. 25-810-21-05-00-0-00-000,
- 44. 25-820-10-14-00-0-00-000,
- 45. 25-910-02-27-00-0-00-000,
- 46. 25-920-11-01-00-0-00-000,
- 47. 25-930-08-14-00-0-00-000,
- 48. 26-130-02-47-00-0-00-000,
- 49. 26-130-02-52-00-0-00-000,
- 50. 26-230-21-14-00-0-00-000,
- 51. 26-230-37-05-00-0-00-000,
- 52. 26-310-25-90-00-0-00-000,
- 53. 26-340-25-09-02-0-00-000,
- 54. 26-430-05-04-00-0-00-000,
- 55. 26-440-02-03-00-0-00-000,
- 56. 26-510-07-04-00-0-00-000,
- 57. 26-510-13-09-00-0-00-000,
- 58. 26-620-01-02-00-0-00-000,
- 59. 26-620-10-21-00-0-00-000,
- 60. 26-620-15-38-01-0-00-000,
- 61. 26-620-18-23-00-0-00-000,
- 62. 26-620-18-24-00-0-00-000,
- 63. 26-810-02-32-00-0-00-000,



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- 65. 26-920-13-12-00-0-00-000,
- 66. 27-810-05-11-00-0-00-000,
- 67. 27-810-05-48-00-0-00-000,
- 68. 27-840-10-08-00-0-00-000,
- 69. 28-130-07-32-00-0-00-000,
- 70. 28-130-19-18-00-0-00-000,
- 71. 28-130-28-27-00-0-00-000,
- 72. 28-220-16-17-00-0-00-000,
- 73. 28-320-20-30-00-0-00-000,
- 74. 28-320-20-36-00-0-00-000,
- 75. 28-320-20-43-00-0-00-000,
- 76. 28-320-20-44-00-0-00-000,
- 77. 28-330-05-15-00-0-00-000,
- 78. 28-420-16-04-00-0-00-000,
- 79. 28-530-29-25-00-0-00-000,
- 80. 28-830-20-11-00-0-00-000,
- 81. 28-910-19-28-00-0-00-000,
- 82. 28-930-25-03-00-0-00-000,
- 83. 28-940-16-08-00-0-00-000,
- 84. 28-940-21-30-00-0-00-000,
- 85. 29-420-18-04-00-0-00-000,
- 86. 29-610-42-23-00-0-00-000,
- 87. 29-630-28-44-00-0-00-000,
- 88. 29-640-03-25-00-0-00-000,
- 89. 29-720-13-08-00-0-00-000,
- 90. 29-740-13-05-00-0-00-000,
- 91. 29-840-30-17-00-0-00-000,
- 92. 29-930-08-05-00-0-00-000,
- 93. 30-110-29-33-00-0-00-000,
- 94. 30-120-17-46-00-0-00-000,
- 95. 30-120-18-37-03-0-00-000,
- 96. 30-210-09-09-00-0-00-000,
- 97. 30-330-02-27-00-0-00-000,
- 98. 30-330-02-28-00-0-00-000,
- 99. 30-330-15-23-00-0-00-000,
- 100. 30-330-19-09-00-0-00-000,
- 101. 30-410-21-06-02-0-00-000,
- 102. 30-430-07-01-00-0-00-000,
- 103. 30-530-17-08-00-0-10-000
- 104. 30-630-18-22-00-0-00-000,
- 105. 30-630-19-06-00-0-00-000,
- 106. 30-630-21-33-00-0-00-000,
- 107. 30-640-13-25-00-0-00-000,



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109. 30-710-09-05-00-0-00-000,
110. 30-710-23-27-00-0-00-000,
111. 30-730-08-22-00-0-00-000,
112. 30-840-24-07-00-0-00-000,
113. 31-310-08-26-00-0-00-000,
114. 31-330-25-04-00-0-00-000,
115. 31-330-27-04-00-0-00-000,
116. 31-410-06-16-00-0-00-000,
117. 31-420-04-25-00-0-00-000,
118. 31-420-10-13-00-0-00-000,
119. 31-420-22-36-00-0-00-000,
120. 31-520-13-08-00-0-00-000,
121. 31-530-04-08-00-0-00-000,
122. 31-940-08-08-00-0-00-000,
123. 31-940-10-06-00-0-00-000,
124. 31-940-10-24-00-0-00-000,
125. 32-640-10-10-00-0-00-000,
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127. 32-720-10-20-00-0-00-000,
128. 32-810-07-27-00-0-00-000,
129. 32-830-05-38-00-0-00-000,
130. 33-110-11-02-00-0-00-000,
131. 33-140-01-35-00-0-00-000,
132. 33-210-10-07-00-0-00-000,
133. 33-220-03-61-00-0-00-000,
134. 33-340-15-01-00-0-00-000,
135. 33-410-25-14-00-0-00-000,
136. 33-510-02-02-00-0-00-000,
137. 33-510-04-04-00-0-00-000,
138. 33-610-04-01-00-0-00-000,
139. 33-610-05-20-00-0-00-000,
140. 33-700-02-57-01-0-00-000,
141. 33-800-01-09-00-0-00-000,
142. 34-200-03-01-00-0-00-000,
143. 34-320-11-02-00-0-00-000,
144. 34-320-20-42-00-0-00-000,
145. 34-330-08-15-00-0-00-000,
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147. 34-810-07-07-00-0-00-000,
148. 34-910-04-12-00-0-00-000,
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150. 35-140-08-25-00-0-00-000,
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153. 35-410-09-17-00-0-00-000,
154. 35-540-06-25-00-0-00-000,
155. 35-630-07-01-00-0-00-000,
156. 35-720-03-41-00-0-00-000,
157. 35-810-06-08-00-0-00-000,
158. 35-810-06-47-00-0-00-000,
159. 35-810-09-09-00-0-00-000,
160. 35-820-05-13-00-0-00-000,
161. 35-830-03-19-00-0-00-000,
162. 35-840-09-44-00-0-00-000,
163. 35-920-01-12-00-0-00-000,
164. 35-940-13-12-00-0-00-000,
165. 36-220-04-33-00-0-00-000,
166. 36-220-09-06-00-0-00-000,
167. 36-430-06-04-01-0-00-000,
168. 36-820-06-26-00-0-00-000,
169. 36-910-04-17-00-0-00-000,
170. 36-920-15-03-00-0-00-000,
171. 36-940-10-31-00-0-00-000,
172. 36-940-11-33-00-0-00-000,
173. 37-910-03-10-00-0-00-000,
174. 37-920-01-14-00-0-00-000,
175. 37-920-12-29-00-0-00-000,
176. 37-930-01-39-00-0-00-000,
177. 37-930-04-05-00-0-00-000,
178. 37-930-10-11-00-0-00-000,
179. 38-700-04-81-00-0-00-000,
180. 38-900-41-05-00-0-00-000,
181. 39-100-03-68-00-0-00-000,
182. 39-100-03-71-00-0-00-000,
183. 40-320-12-01-00-0-00-000,
184. 40-330-04-02-00-0-00-000,
185. 40-900-02-06-00-0-00-000,
186. 41-220-05-40-00-0-00-000,
187. 41-310-16-05-00-0-00-000,
188. 41-330-18-21-00-0-00-000,
189. 41-410-08-15-00-0-00-000,
190. 41-410-21-11-00-0-00-000,
191. 41-420-04-48-01-0-00-000,
192. 41-530-01-27-00-0-00-000,
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197. 42-710-01-23-00-0-00-000,
198. 42-710-15-14-00-0-00-000,
199. 43-300-02-01-01-0-00-000,
200. 43-420-05-09-00-0-00-000,
201. 43-440-09-02-00-0-00-000,
202. 43-510-03-32-00-0-00-000,
203. 43-620-20-03-00-0-00-000,
204. 43-640-18-08-00-0-00-000,
205. 43-820-07-32-00-0-00-000,
206. 43-820-12-06-00-0-00-000,
207. 44-320-15-20-00-0-00-000,
208. 45-130-01-04-00-0-00-000,
209. 45-140-01-28-00-0-00-000,
210. 45-140-01-31-00-0-00-000,
211. 45-330-10-20-00-0-00-000,
212. 45-520-03-27-00-0-00-000,
213. 45-540-01-10-00-0-00-000,
214. 45-730-07-33-00-0-00-000,
215. 45-810-04-15-00-0-00-000,
216. 45-830-07-03-00-0-00-000,
217. 46-410-22-17-00-0-00-000,
218. 46-430-02-19-00-0-00-000,
219. 46-430-25-20-00-0-00-000,
220. 47-110-16-04-00-0-00-000,
221. 47-110-17-17-01-0-00-000,
222. 47-120-09-19-00-0-00-000,
223. 47-130-05-70-00-0-00-000,
224. 47-240-17-05-00-0-00-000,
225. 47-320-07-10-00-0-00-000,
226. 47-330-04-11-00-0-00-000,
227. 47-410-03-03-00-0-00-000,
228. 47-420-05-04-00-0-00-000,
229. 47-430-04-17-00-0-00-000,
230. 47-510-07-08-00-0-00-000,
231. 47-520-04-17-00-0-00-000,
232. 47-520-17-16-00-0-00-000,
233. 47-520-25-26-00-0-00-000,
234. 47-640-03-19-00-0-00-000,
235. 47-640-07-12-00-0-00-000,
236. 47-710-10-19-00-0-00-000,
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238. 47-730-01-16-00-0-00-000,
239. 47-730-10-22-00-0-00-000,



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241. 47-740-19-15-00-0-00-000,
242. 47-740-22-18-00-0-00-000,
243. 47-810-18-05-00-0-00-000,
244. 47-840-12-12-00-0-00-000,
245. 47-940-10-18-00-0-00-000,
246. 47-940-14-01-00-0-00-000,
247. 48-120-12-21-02-0-00-000,
248. 48-230-23-25-00-0-00-000,
249. 48-310-07-04-00-0-00-000,
250. 48-310-22-02-00-0-00-000,
251. 48-320-01-07-00-0-00-000,
252. 49-310-12-02-00-0-00-000,
253. 49-440-08-26-00-0-00-000,
254. 49-630-08-13-00-0-00-000,
255. 50-120-10-19-00-0-00-000,
256. 50-210-06-29-00-0-00-000,
257. 50-210-09-36-00-0-00-000,
258. 50-230-05-23-00-0-00-000,
259. 50-310-12-07-00-0-00-000,
260. 50-430-08-32-00-0-00-000,
261. 50-440-13-05-00-0-00-000,
262. 50-620-03-06-00-0-00-000,
263. 50-920-06-43-00-0-00-000,
264. 50-930-06-13-00-0-00-000,
265. 51-310-08-07-00-0-00-000,
266. 52-540-02-15-00-0-00-000,
267. 52-630-01-32-00-0-00-000,
268. 52-630-12-18-00-0-00-000,
269. 52-710-04-19-00-0-00-000,
270. 52-720-11-24-00-0-00-000,
271. 52-720-24-16-00-0-00-000,
272. 53-440-25-08-00-0-00-000,
273. 53-700-01-27-00-0-00-000,
274. 53-700-01-36-00-0-00-000,
275. 54-340-07-14-00-0-00-000,
276. 54-540-04-36-00-0-00-000,
277. 55-500-01-25-00-0-00-000,
278. 55-500-03-18-00-0-00-000,
279. 59-240-06-01-00-0-00-000,
280. 59-820-01-05-00-0-00-000,
281. 60-220-01-49-00-0-00-000,
282. 60-240-11-37-00-0-00-000,
283. 60-320-06-08-00-0-00-000,



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286. 60-430-01-41-00-0-00-000,
287. 61-110-03-33-00-0-00-000,
288. 61-120-13-29-00-0-00-000,
289. 61-130-15-09-00-0-00-000,
290. 61-140-13-36-00-0-00-000,
291. 61-140-20-01-00-0-00-000,
292. 61-220-13-02-00-0-00-000,
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294. 61-310-20-03-00-0-00-000,
295. 61-320-04-02-00-0-00-000,
296. 61-330-10-01-00-0-00-000,
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299. 61-520-15-02-00-0-00-000,
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302. 61-620-23-13-01-0-00-000,
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308. 62-220-15-09-00-0-00-000,
309. 62-330-32-05-00-0-00-000,
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311. 62-430-10-14-01-0-00-000,
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317. 62-610-15-07-00-0-00-000,
318. 62-620-14-01-00-0-00-000,
319. 62-630-05-55-00-0-00-000,
320. 62-710-01-04-00-0-00-000,
321. 63-310-17-10-00-0-00-000,
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323. 63-420-07-22-00-0-00-000,
324. 63-420-13-06-00-0-00-000,
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326. 63-430-08-43-00-0-00-000,
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331. 64-732-01-54-00-0-00-000,
332. 64-910-04-24-00-0-00-000,
333. 65-110-07-11-00-0-00-000,
334. 65-120-02-22-00-0-00-000,
335. 65-210-05-28-00-0-00-000,
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341. 65-540-08-23-00-0-00-000,
342. 65-820-07-08-00-0-00-000,
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344. 67-130-09-02-00-0-00-000,
345. 67-620-03-75-00-0-00-000,
346. 67-620-04-02-04-0-00-000,
347. 67-720-17-16-00-0-00-000,
348. 68-200-01-14-00-0-00-000,
349. 68-310-09-14-00-0-00-000,
350. 69-230-16-08-00-0-00-000,
351. 69-710-05-04-00-0-00-000,
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353. 70-710-07-01-00-0-00-000,
354. 70-730-18-06-00-0-00-000,
355. 70-740-14-16-00-0-00-000,
356. 70-740-20-07-00-0-00-000,
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358. 70-920-05-39-00-0-00-000,
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362. 72-300-02-14-00-0-00-000,
363. 72-700-01-12-00-0-00-000,
364. 73-110-01-22-00-0-00-000,
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366. 07-830-04-09-00-0-00-000,
367. 09-900-02-15-00-0-00-000,
368. 12-740-02-09-00-0-00-000,
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370. 12-830-29-16-00-0-002-003,
371. 13-720-07-05-00-0-00-000,



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374. 13-810-15-14-00-0-00-000,
375. 13-820-03-19-00-0-00-000,
376. 13-830-06-01-00-0-00-000,
377. 13-840-15-14-00-0-00-000,
378. 13-840-20-34-00-0-00-000,
379. 13-910-10-07-00-0-00-000,
380. 13-930-20-19-00-0-00-000,
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382. 13-940-04-15-00-0-00-000,
383. 13-940-24-32-00-0-00-000,
384. 13-940-28-28-00-0-00-000,
385. 14-710-12-01-00-0-00-000,
386. 14-720-21-39-01-0-00-000,
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389. 14-840-22-31-00-0-00-000,
390. 15-410-08-11-00-0-00-000,
391. 15-730-06-11-00-0-00-000,
392. 15-840-04-06-00-0-00-000,
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394. 16-130-03-20-00-0-00-000,
395. 16-210-07-16-00-0-00-000,
396. 16-230-10-01-00-0-00-000,
397. 16-440-05-18-00-0-00-000,
398. 16-440-21-01-00-0-00-000,
399. 16-510-06-11-00-0-00-000,
400. 16-510-15-44-00-0-00-000,
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404. 24-940-11-40-00-0-00-000,
405. 25-410-03-34-00-0-00-000,
406. 25-440-11-20-00-0-00-000,
407. 25-810-19-03-00-0-00-000,
408. 25-840-11-17-00-0-00-000,
409. 25-930-03-12-00-0-00-000,
410. 25-930-15-47-00-0-00-000,
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412. 26-230-09-03-00-0-00-000,
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418. 26-510-05-19-00-0-00-000,
419. 26-510-16-22-00-0-00-000,
420. 26-530-21-12-00-0-00-000,
421. 26-620-13-23-00-0-00-000,
422. 26-710-01-01-00-0-00-000,
423. 26-930-12-12-00-0-00-000,
424. 27-130-15-02-00-0-00-000,
425. 27-240-12-23-00-0-00-000,
426. 27-240-15-21-00-0-00-000,
427. 27-440-01-06-00-0-00-000,
428. 27-540-05-37-00-0-00-000,
429. 27-540-07-05-00-0-00-000,
430. 27-610-12-04-00-0-00-000,
431. 27-640-03-29-02-0-00-000,
432. 27-710-05-42-00-0-00-000,
433. 27-720-07-41-00-0-00-000,
434. 27-720-09-10-00-0-00-000,
435. 27-740-21-17-00-0-00-000,
436. 27-810-12-06-00-0-00-000,
437. 27-820-07-19-00-0-00-000,
438. 27-910-10-14-00-0-00-000,
439. 28-110-06-16-00-0-00-000,
440. 28-120-23-06-00-0-00-000,
441. 28-130-24-24-00-0-00-000,
442. 28-140-07-21-00-0-00-000,
443. 28-230-23-32-00-0-00-000,
444. 28-310-26-19-00-0-00-000,
445. 28-420-42-17-00-0-00-000,
446. 28-440-22-05-00-0-00-000,
447. 28-440-26-12-00-0-00-000,
448. 28-520-16-08-00-0-00-000,
449. 28-520-16-22-00-0-00-000,
450. 28-530-10-32-00-0-00-000,
451. 28-530-18-27-00-0-00-000,
452. 28-910-01-20-00-0-00-000,
453. 28-910-08-13-00-0-00-000,
454. 28-930-03-03-00-0-00-000,
455. 28-930-21-11-00-0-00-000,
456. 28-940-01-20-00-0-00-000,
457. 29-210-14-03-00-0-14-001,
458. 29-220-41-14-00-0-13-008,
459. 29-310-20-05-00-0-06-001,



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460. 29-310-37-10-00-0-05-002,
461. 29-410-28-20-00-0-00-000,
462. 29-630-03-05-00-0-00-000,
463. 29-720-20-13-00-0-00-000,
464. 29-810-14-11-00-0-00-000,
465. 29-830-02-31-00-0-00-000,
466. 29-910-02-34-00-0-00-000,
467. 29-910-04-05-00-0-00-000,
468. 29-930-15-06-00-0-00-000,
469. 29-940-22-28-00-0-00-000,
470. 30-120-03-66-00-0-00-000,
471. 30-130-11-05-00-0-00-000,
472. 30-130-14-33-00-0-00-000,
473. 30-130-22-37-00-0-00-000,
474. 30-140-15-28-00-0-00-000,
475. 30-140-31-33-00-0-00-000,
476. 30-140-32-10-00-0-00-000,
477. 30-210-23-03-00-0-00-000,
478. 30-220-15-06-00-0-00-000,
479. 30-220-18-27-01-0-00-000,
480. 30-240-10-11-00-0-00-000,
481. 30-240-15-15-00-0-00-000,
482. 30-240-19-04-00-0-00-000,
483. 30-340-26-15-00-0-00-000,
484. 30-340-29-22-02-0-00-000,
485. 30-410-20-21-00-0-00-000,
486. 30-420-05-10-00-0-00-000,
487. 30-440-11-14-00-0-03-004,
488. 30-440-15-25-00-0-06-001,
489. 30-510-08-31-00-0-00-000,
490. 30-610-17-13-00-0-00-000,
491. 30-620-12-06-00-0-00-000,
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493. 30-710-16-04-00-0-00-000,
494. 30-720-28-27-00-0-00-000,
495. 30-730-05-32-00-0-00-000,
496. 30-730-13-23-00-0-00-000,
497. 30-840-05-05-00-0-00-000,
498. 30-840-09-03-00-0-00-000,
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501. 31-220-16-28-00-0-00-000,
502. 31-220-18-05-00-0-00-000,
503. 31-220-19-16-00-0-00-000,



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504. 31-240-16-20-00-0-00-000,
505. 31-320-08-18-00-0-00-000,
506. 31-320-24-35-00-0-00-000,
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509. 31-410-27-08-00-0-00-000,
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511. 31-940-09-22-00-0-00-000,
512. 32-110-02-02-00-0-00-000,
513. 32-110-08-01-00-0-00-000,
514. 32-220-06-14-00-0-00-000,
515. 32-220-10-09-00-0-00-000,
516. 32-430-18-38-00-0-00-000,
517. 32-540-06-17-00-0-00-000,
518. 32-710-03-02-00-0-00-000,
519. 32-710-08-15-00-0-00-000,
520. 32-740-26-03-02-0-00-000,
521. 32-740-26-15-00-0-00-000,
522. 33-130-08-19-00-0-00-000,
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531. 33-440-08-09-00-0-00-000,
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533. 33-510-14-29-00-0-00-000,
534. 33-530-05-08-00-0-00-000,
535. 33-620-14-18-00-0-00-000,
536. 33-630-05-04-00-0-00-000,
537. 33-820-04-13-00-0-00-000,
538. 33-930-07-25-00-0-00-000,
539. 34-320-04-16-00-0-00-000,
540. 34-330-18-17-00-0-00-000,
541. 34-340-04-39-00-0-00-000,
542. 34-820-14-36-00-0-00-000,
543. 34-820-14-41-00-0-00-000,
544. 34-820-21-15-00-0-00-000,
545. 34-820-24-03-00-0-00-000,
546. 35-100-01-27-00-0-00-000,
547. 35-230-03-20-00-0-00-000,



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548. 35-230-19-05-00-0-00-000,
549. 35-410-06-07-00-0-00-000,
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551. 35-430-01-50-00-0-00-000,
552. 35-440-08-18-00-0-00-000,
553. 35-510-08-26-00-0-00-000,
554. 35-630-04-59-00-0-00-000,
555. 35-810-10-04-00-0-00-000,
556. 35-820-20-20-00-0-00-000,
557. 35-830-22-19-00-0-00-000,
558. 35-840-05-47-00-0-00-000,
559. 36-130-29-02-00-0-00-000,
560. 36-210-06-10-00-0-00-000,
561. 36-220-12-05-00-0-00-000,
562. 36-230-16-63-00-0-00-000,
563. 36-240-07-05-00-0-00-000,
564. 36-320-01-22-00-0-00-000,
565. 36-320-13-03-00-0-00-000,
566. 36-330-03-12-00-0-00-000,
567. 36-410-01-16-00-0-00-000,
568. 36-520-07-15-00-0-00-000,
569. 36-720-02-04-02-2-00-000,
570. 36-800-04-02-00-0-00-000,
571. 36-920-12-22-00-0-00-000,
572. 36-940-02-11-00-0-00-000,
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575. 37-340-06-13-00-0-00-000,
576. 37-920-03-20-00-0-00-000,
577. 37-920-14-24-00-0-00-000,
578. 37-940-04-18-00-0-00-000,
579. 38-840-02-01-00-0-00-000,
580. 39-600-42-01-00-0-00-000,
581. 40-330-16-62-00-0-00-000,
582. 40-340-06-11-00-0-00-000,
583. 40-340-22-43-00-0-00-000,
584. 41-210-04-10-00-0-00-000,
585. 41-340-24-10-00-0-00-000,
586. 41-420-04-53-00-0-00-000,
587. 42-110-01-07-00-0-00-000,
588. 42-110-05-23-00-0-00-000,
589. 42-610-09-02-00-0-00-000,
590. 42-630-04-14-00-0-00-000,
591. 42-710-01-21-00-0-00-000,



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592. 43-420-09-41-00-0-00-000,
593. 43-430-05-71-00-0-00-000,
594. 43-440-09-02-00-0-00-000,
595. 43-640-16-09-00-0-00-000,
596. 43-820-11-33-00-0-00-000,
597. 43-910-02-33-00-0-00-000,
598. 44-310-02-09-00-0-00-000,
599. 45-120-01-22-00-0-00-000,
600. 45-130-12-14-00-0-00-000,
601. 45-220-03-16-00-0-00-000,
602. 45-230-06-29-00-0-00-000,
603. 45-530-12-14-00-0-00-000,
604. 45-530-16-21-00-0-00-000,
605. 45-610-09-06-00-0-00-000,
606. 45-620-07-62-00-0-00-000,
607. 45-620-07-69-00-0-00-000,
608. 45-620-09-31-00-0-00-000,
609. 45-710-15-04-00-0-00-000,
610. 45-730-02-04-00-0-00-000,
611. 45-730-13-01-00-0-00-000,
612. 45-730-15-06-00-0-00-000,
613. 45-840-06-16-00-0-00-000,
614. 45-840-09-13-00-0-00-000,
615. 45-840-16-06-00-0-00-000,
616. 45-930-01-62-00-0-00-000,
617. 46-120-01-04-00-0-00-000,
618. 46-410-05-18-00-0-00-000,
619. 46-410-08-11-00-0-00-000,
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621. 47-120-06-12-00-0-00-000,
622. 47-120-06-21-00-0-00-000,
623. 47-210-28-02-00-0-00-000,
624. 47-310-23-25-00-0-00-000,
625. 47-420-08-18-00-0-00-000,
626. 47-440-14-01-00-0-00-000,
627. 47-440-20-22-00-0-00-000,
628. 47-520-02-06-00-0-00-000,
629. 47-520-14-17-00-0-00-000,
630. 47-530-12-22-00-0-00-000,
631. 47-540-04-18-00-0-00-000,
632. 47-540-06-14-00-0-00-000,
633. 47-540-13-11-00-0-00-000,
634. 47-610-09-13-00-0-00-000,
635. 47-610-11-08-00-0-00-000,



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636. 47-630-01-11-00-0-00-000,
637. 47-630-07-12-00-0-00-000,
638. 47-630-15-19-00-0-00-000,
639. 47-720-06-04-00-0-00-000,
640. 47-720-12-27-00-0-00-000,
641. 47-730-17-04-00-0-00-000,
642. 47-740-04-18-00-0-00-000,
643. 47-820-13-11-00-0-00-000,
644. 47-840-09-18-00-0-00-000,
645. 47-910-28-14-00-0-00-000,
646. 48-110-08-07-00-0-00-000,
647. 48-220-10-67-00-0-00-000,
648. 48-230-26-11-00-0-00-000,
649. 48-230-33-13-00-0-00-000,
650. 48-340-02-35-00-0-00-000,
651. 48-440-01-33-00-0-00-000,
652. 48-510-02-14-00-0-00-000,
653. 48-813-01-15-00-0-00-000,
654. 48-820-02-18-00-0-00-000,
655. 48-820-03-34-00-0-00-000,
656. 49-110-06-12-00-0-00-000,
657. 49-630-03-09-00-0-00-000,
658. 49-630-18-15-00-0-00-000,
659. 49-710-05-14-00-0-00-000,
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665. 50-330-16-09-00-0-00-000,
666. 50-440-02-06-00-0-00-000,
667. 50-930-08-04-00-0-00-000,
668. 51-330-07-17-00-0-00-000,
669. 51-500-02-22-02-0-00-000,
670. 52-500-01-05-00-0-00-000,
671. 52-640-10-09-00-0-00-000,
672. 52-820-13-02-00-0-00-000,
673. 52-840-10-01-00-0-00-000,
674. 54-330-15-09-00-0-00-000,
675. 54-330-24-15-00-0-00-000,
676. 55-410-01-10-00-0-00-000,
677. 57-940-02-20-00-0-00-000,
678. 60-310-20-05-00-0-00-000,
679. 60-410-07-09-00-0-00-000,



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680. 60-420-03-03-00-0-00-000,
681. 60-430-01-03-00-0-00-000,
682. 60-600-01-05-00-0-00-000,
683. 61-120-09-04-00-0-00-000,
684. 61-120-12-17-00-0-00-000,
685. 61-130-13-08-00-0-00-000,
686. 61-130-33-12-00-0-00-000,
687. 61-140-02-08-00-0-00-000,
688. 61-140-09-09-00-0-00-000,
689. 61-330-09-04-00-0-00-000,
690. 61-340-07-04-00-0-00-000,
691. 61-340-25-08-00-0-00-000,
692. 61-410-25-04-00-0-00-000,
693. 61-430-10-11-00-0-00-000,
694. 61-440-02-02-00-0-00-000,
695. 61-440-06-01-00-0-00-000,
696. 61-610-01-04-00-0-00-000,
697. 61-620-22-12-00-0-00-000,
698. 61-630-14-13-00-0-00-000,
699. 61-640-05-17-00-0-00-000,
700. 61-720-12-12-00-0-00-000,
701. 61-720-16-33-00-0-00-000,
702. 61-920-15-19-00-0-00-000,
703. 62-240-10-12-00-0-00-000,
704. 62-410-20-26-00-0-00-000,
705. 62-430-06-15-02-0-00-000,
706. 62-430-09-22-00-0-00-000,
707. 62-520-11-21-00-0-00-000,
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714. 63-430-05-20-00-0-00-000,
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719. 64-140-03-03-00-0-00-000,
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721. 64-230-24-12-00-0-00-000,
722. 64-320-01-01-00-0-00-000,
723. 64-620-09-08-00-0-00-000,



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- 724. 64-620-09-18-00-0-00-000,
- 725. 64-630-06-19-00-0-00-000,
- 726. 64-710-02-23-00-0-00-000,
- 727. 64-732-01-51-00-0-00-000,
- 728. 64-840-04-13-00-0-00-000,
- 729. 64-840-24-06-00-0-00-000,
- 730. 65-230-17-09-00-0-00-000,
- 731. 65-340-01-04-00-0-00-000,
- 732. 65-340-03-07-00-0-00-000,
- 733. 65-340-11-04-00-0-00-000,
- 734. 65-440-10-58-00-0-00-000,
- 735. 65-520-02-16-00-0-00-000,
- 736. 65-740-01-12-00-0-00-000,
- 737. 65-820-03-34-00-0-00-000,
- 738. 65-910-03-43-00-0-00-000,
- 739. 67-110-02-31-00-0-00-000,
- 740. 67-120-05-13-00-0-00-000,
- 741. 67-120-06-25-00-0-00-000,
- 742. 67-130-06-15-00-0-00-000,
- 743. 67-230-07-11-00-0-00-000,
- 744. 67-240-02-52-00-0-00-000,
- 745. 67-510-02-20-00-0-00-000,
- 746. 67-620-04-02-03-0-00-000,
- 747. 67-720-09-15-00-0-00-000,
- 748. 68-320-16-35-00-0-00-000,
- 749. 69-220-05-15-00-0-00-000,
- 750. 69-220-08-19-00-0-00-000,
- 751. 69-700-05-20-00-0-00-000,
- 752. 69-710-13-14-00-0-00-000,
- 753. 70-710-11-30-00-0-00-000,
- 754. 70-940-03-20-00-0-00-000,
- 755. 71-100-02-17-00-0-00-000,
- 756. 73-110-01-51-00-0-00-000, and
- 757. 73-700-01-12-00-0-00-000.

The unique dates for Mobile Assessor reports identified above are:

- 1. 4/3/2005,
- 2. 4/10/2005,
- 3. 2/20/2020,
- 4. 3/6/2020,
- 5. 11/19/2020,
- 6. 1/5/2021,



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7. 1/11/2021,
8. 1/13/2021,
9. 1/14/2021,
10. 1/15/2021,
11. 1/20/2021,
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50. 4/30/2021,



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51. 5/3/2021,
52. 5/5/2021,
53. 5/7/2021,
54. 5/13/2021,
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92. 7/15/2021,
93. 7/16/2021,
94. 7/17/2021,



Appendix L
Jackson County Assessment Appeals Process
State Auditor Subpoenas - Gail McCann Beatty



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

- 95. 7/19/2021,
- 96. 7/22/2021,
- 97. 7/23/2021,
- 98. 7/26/2021,
- 99. 7/27/2021,
- 100. 7/28/2021,
- 101. 7/29/2021,
- 102. 7/30/2021,
- 103. 7/31/2021,
- 104. 8/2/2021,
- 105. 8/3/2021,
- 106. 8/4/2021,
- 107. 8/5/2021,
- 108. 8/6/2021,
- 109. 8/11/2021,
- 110. 8/12/2021,
- 111. 8/16/2021,
- 112. 8/17/2021,
- 113. 8/19/2021,
- 114. 8/23/2021,
- 115. 8/24/2021,
- 116. 8/25/2021,
- 117. 8/26/2021,
- 118. 8/27/2021,
- 119. 8/30/2021,
- 120. 8/31/2021,
- 121. 9/1/2021,
- 122. 9/3/2021,
- 123. 9/7/2021,
- 124. 9/8/2021,
- 125. 9/13/2021,
- 126. 9/15/2021,
- 127. 9/16/2021,
- 128. 9/17/2021,
- 129. 9/21/2021,
- 130. 9/22/2021,
- 131. 9/23/2021,
- 132. 9/27/2021,
- 133. 9/28/2021,
- 134. 10/1/2021,
- 135. 10/4/2021,
- 136. 10/6/2021,
- 137. 10/7/2021,
- 138. 10/8/2021,



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Jackson County Assessment Appeals Process
State Auditor Subpoenas - Gail McCann Beatty



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

- 139. 10/12/2021,
- 140. 10/13/2021,
- 141. 10/18/2021,
- 142. 10/19/2021,
- 143. 10/20/2021,
- 144. 10/21/2021,
- 145. 10/22/2021,
- 146. 10/25/2021,
- 147. 10/26/2021,
- 148. 10/27/2021,
- 149. 10/29/2021,
- 150. 11/2/2021,
- 151. 11/3/2021,
- 152. 11/4/2021,
- 153. 11/5/2021,
- 154. 11/8/2021,
- 155. 11/9/2021,
- 156. 11/12/2021,
- 157. 11/15/2021,
- 158. 11/16/2021,
- 159. 11/23/2021,
- 160. 11/24/2021,
- 161. 11/29/2021,
- 162. 12/1/2021,
- 163. 12/2/2021,
- 164. 12/7/2021,
- 165. 12/8/2021,
- 166. 12/9/2021,
- 167. 12/10/2021,
- 168. 12/13/2021,
- 169. 12/14/2021,
- 170. 12/15/2021,
- 171. 12/16/2021,
- 172. 12/17/2021,
- 173. 12/20/2021,
- 174. 12/22/2021,
- 175. 12/23/2021,
- 176. 12/27/2021,
- 177. 12/28/2021,
- 178. 12/29/2021,
- 179. 12/30/2021,
- 180. 1/3/2022,
- 181. 1/4/2022,
- 182. 1/5/2022,



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Jackson County Assessment Appeals Process
State Auditor Subpoenas - Gail McCann Beatty



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

183. 1/7/2022,
184. 1/10/2022,
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198. 2/7/2022,
199. 2/8/2022,
200. 2/10/2022,
201. 2/14/2022,
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203. 2/21/2022,
204. 2/28/2022,
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220. 3/31/2022,
221. 4/1/2022,
222. 4/4/2022,
223. 4/7/2022,
224. 4/11/2022,
225. 4/12/2022,
226. 4/14/2022,



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State Auditor Subpoenas - Gail McCann Beatty



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

227. 4/15/2022,
228. 4/18/2022,
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232. 4/25/2022,
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264. 6/16/2022,
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270. 6/24/2022,



Appendix L
Jackson County Assessment Appeals Process
State Auditor Subpoenas - Gail McCann Beatty



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

271. 6/27/2022,
272. 6/29/2022,
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274. 7/1/2022,
275. 7/5/2022,
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307. 8/29/2022,
308. 8/30/2022,
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314. 9/8/2022,



Appendix L
Jackson County Assessment Appeals Process
State Auditor Subpoenas - Gail McCann Beatty



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

315. 9/19/2022,
316. 9/20/2022,
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318. 9/22/2022,
319. 9/26/2022,
320. 9/27/2022,
321. 9/28/2022,
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336. 10/24/2022,
337. 10/27/2022,
338. 11/1/2022,
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341. 11/9/2022,
342. 11/10/2022,
343. 11/15/2022,
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347. 11/28/2022,
348. 11/29/2022,
349. 11/30/2022,
350. 12/1/2022,
351. 12/2/2022,
352. 12/5/2022,
353. 12/6/2022,
354. 12/7/2022,
355. 12/8/2022,
356. 12/9/2022,
357. 12/10/2022,
358. 12/12/2022,



Appendix L
Jackson County Assessment Appeals Process
State Auditor Subpoenas - Gail McCann Beatty



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

359. 12/14/2022,
360. 12/15/2022,
361. 12/16/2022,
362. 12/19/2022,
363. 12/20/2022,
364. 12/21/2022,
365. 12/27/2022,
366. 12/28/2022,
367. 12/29/2022,
368. 12/30/2022,
369. 1/3/2023,
370. 1/4/2023,
371. 1/6/2023,
372. 1/9/2023,
373. 1/10/2023,
374. 1/11/2023,
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376. 1/13/2023,
377. 1/17/2023,
378. 1/19/2023,
379. 1/24/2023,
380. 1/26/2023,
381. 1/27/2023,
382. 1/31/2023,
383. 2/2/2023,
384. 2/13/2023,
385. 2/17/2023,
386. 3/1/2023,
387. 3/29/2023,
388. 4/13/2023,
389. 4/17/2023,
390. 4/24/2023,
391. 5/18/2023,
392. 5/24/2023,
393. 5/26/2023,
394. 5/31/2023,
395. 6/5/2023,
396. 6/13/2023,
397. 6/20/2023,
398. 6/21/2023,
399. 6/27/2023,
400. 7/3/2023,
401. 7/6/2023,
402. 7/7/2023,



Appendix L
Jackson County Assessment Appeals Process
State Auditor Subpoenas - Gail McCann Beatty



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

- 403. 7/17/2023,
- 404. 7/21/2023,
- 405. 7/25/2023,
- 406. 7/27/2023,
- 407. 7/28/2023,
- 408. 7/31/2023,
- 409. 8/4/2023,
- 410. 8/17/2023,
- 411. 10/3/2023,
- 412. 10/30/2023,
- 413. 11/8/2023,
- 414. 11/15/2023,
- 415. 11/22/2023,
- 416. 12/6/2023,
- 417. 5/24/2024,
- 418. 6/21/2024,
- 419. 6/27/2024,
- 420. 7/17/2024, and
- 421. 7/31/2024.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.



Appendix L
 Jackson County Assessment Appeals Process
 State Auditor Subpoenas - Gail McCann Beatty

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information necessary for this notice has been redacted.

AFFIDAVIT OF SERVICE

State of Missouri

County of

Case Number: _____

Plaintiff/Petitioner:

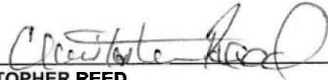
vs.

Defendant/Respondent:

Received by HPS Process Service & Investigations to be served on **Gail McCann Beatty, Director of Assessment, 1300 Washington Street, Kansas City, MO 64106.**

I, CHRISTOPHER REED, being duly sworn, depose and say that on the **25th day of February, 2025 at 9:10 am, I: INDIVIDUALLY SERVED** the within named person with a true copy of this **Subpoena; and Exhibit A** at the address of **1300 Washington Street, Kansas City, MO 64106.**

I certify that I have no interest in the above action, am of legal age and have proper authority in the jurisdiction in which this service was made. I declare under penalty of perjury that the foregoing is true and correct.

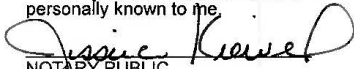


 CHRISTOPHER REED
 Process Server

HPS Process Service & Investigations
 www.hpsprocess.com
 1669 Jefferson
 Kansas City, MO 64108
 (800) 796-9559

Our Job Serial Number: HAT-2025002913

Subscribed and Sworn to before me on the 25 day
 of Feb, 2025 by the affiant who is
 personally known to me.



 JESSICA KIEWEL
 NOTARY PUBLIC

JESSICA KIEWEL
 NOTARY PUBLIC - NOTARY SEAL
 STATE OF MISSOURI
 MY COMMISSION EXPIRES JULY 18, 2025
 CLAY COUNTY

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Appendix M
 Jackson County Assessment Appeals Process
 State Auditor Subpoenas - Daniel Anderson and Data Cloud Solutions



Pages 2-29 (Exhibit A attached) of this appendix are duplicative of pages 2-29 (Exhibit A) of appendix L, so we did not include here.

SCOTT FITZPATRICK
 MISSOURI STATE AUDITOR
SUBPOENA

To: Daniel Anderson
Data Cloud Solutions
c/o Registered Agents, Inc



YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representatives Todd Schuler, Audit Manager, and Ethan Evans, Senior Auditor, at the Fletcher Daniels State Office Building, 615 E. 13th Street, Kansas City, Missouri, at 1:00 pm. on December 30, 2024, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents related to the Jackson County, Missouri Assessment Department, listed on Exhibit A attached to this Subpoena.

ISSUED this 16th day of December, 2024, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick
 Missouri State Auditor

I served the foregoing subpoena by Personal Service to Maati Butler on this 16th day of December, 2024, Registered Agents, Inc



Appendix M
 Jackson County Assessment Appeals Process
 State Auditor Subpoenas - Daniel Anderson and Data Cloud Solutions

Pages 2-29 (Exhibit A attached) of this appendix are duplicative of pages 2-29 (Exhibit A) of appendix L, so we did not include here.



SCOTT FITZPATRICK
 MISSOURI STATE AUDITOR

SUBPOENA

**To: Daniel Anderson
 Data Cloud Solutions
 c/o Registered Agents, Inc**



YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative Todd Schuler, Audit Manager, at the Fletcher Daniels State Office Building, 615 E. 13th Street, Kansas City, Missouri, at 1:00 pm. on March 12, 2025, for purposes of providing testimony, and producing for examination, copying, and interrogation the following records and documents related to the Jackson County, Missouri Assessment Department, listed on Exhibit A attached to this Subpoena.

ISSUED this 24th day of February, 2025, pursuant to Section 29.235.4(1), RSMo.

Scott Fitzpatrick
 Missouri State Auditor

I served the foregoing subpoena by SPAWN, MARY on this 26th day of FEB, 2025.
BOYLE, ASST



Appendix M
 Jackson County Assessment Appeals Process
 State Auditor Subpoenas - Daniel Anderson and Data Cloud Solutions

Information of a personal, privileged, or sensitive nature, and/or information that is not directly related to the information necessary for this notice has been redacted.

AFFIDAVIT OF SERVICE

State of _____ County of _____

Case Number: _____

Plaintiff/Petitioner:

vs.

Defendant/Respondent:

Received by HPS Process Service & Investigations to be served on **Daniel Anderson, Data Cloud Solutions, c/o: Registered Agents, Inc,** [REDACTED]

I, CHRISTOPHER REED, being duly sworn, depose and say that on the **26th day of February, 2025 at 8:50 am, I:**

Served the within named establishment by delivering a true copy of **Subpoena and Exhibit A to Marty Butler, Administrative Assistant** at the address of [REDACTED]

I certify that I have no interest in the above action, am of legal age and have proper authority in the jurisdiction in which this service was made. I declare under penalty of perjury that the foregoing is true and correct.

CHRISTOPHER REED
 Process Server

Subscribed and Sworn to before me on the 27 day
 of Feb, 2025 by the affiant who is
 personally known to me.

NOTARY PUBLIC

JESSICA KIEWEL
 NOTARY PUBLIC - NOTARY SEAL
 STATE OF MISSOURI
 MY COMMISSION EXPIRES JULY 18, 2025
 CLAY COUNTY

HPS Process Service & Investigations
 www.hpsprocess.com
 1669 Jefferson
 Kansas City, MO 64108
 (800) 796-9559

Our Job Serial Number: HAT-2025002911



Appendix N
 Jackson County Assessment Appeals Process
 Circuit Court of Jackson County - Petition for Declaratory Judgment and to
 Enforce Administrative Subpoena

2516-CV17809

**IN THE CIRCUIT COURT OF JACKSON COUNTY, MISSOURI
 AT KANSAS CITY**

SCOTT FITZPATRICK, Auditor of the
 State of Missouri,
 Petitioner,
 No. _____
 v.
 DATA CLOUD SOLUTIONS, LLC,
 Serve: Registered Agents, Inc.
 117 South Lexington Street, Suite 100
 Harrisonville, MO 64701;
 and
 GAIL MCCANN BEATTY,
 ASSESSOR, JACKSON COUNTY,
 MISSOURI,
 in her official capacity
 Serve: 1300 Washington Street
 Kansas City, MO 64106,
 Defendants.

**PETITION FOR DECLARATORY JUDGMENT AND TO ENFORCE
 ADMINISTRATIVE SUBPOENA**

Petitioner Scott Fitzpatrick, Missouri State Auditor, for his Petition for Declaratory
 Judgment and to Enforce Administrative Subpoena, states as follows:

Parties, Venue, and Subject Matter Jurisdiction

1. Petitioner Scott Fitzpatrick is the duly elected Missouri State Auditor
 (hereinafter, the "Auditor").
2. Defendant Gail McCann Beatty is the duly appointed Assessor of Jackson
 County, Missouri ("Assessor").

Electronically Filed - Jackson - Kansas City - June 04, 2025 - 11:58 AM



Appendix N
Jackson County Assessment Appeals Process
Circuit Court of Jackson County - Petition for Declaratory Judgment and to
Enforce Administrative Subpoena

Electronically Filed - Jackson - Kansas City - June 04, 2025 - 11:58 AM

3. The Assessor is responsible for the valuation of all real and personal property located in Jackson County.

4. Defendant Data Cloud Solutions, LLC ("DCS") is a foreign limited liability company formed under the laws of the state of Ohio.

5. DCS is registered with the Missouri Secretary of State as a foreign limited liability company and is authorized to transact business in the state of Missouri.

6. Venue is proper in this Court, because the Assessor resides in Jackson County and this action involves the Auditor's ongoing audit pertaining to the assessment of real property which is situated in Jackson County, Missouri. See Section 508.010.2, RSMo.

7. This Court has subject matter jurisdiction to hear and determine each of the Counts set forth below, as Section 527.010, RSMo, expressly permits actions for declaratory judgment and no statute assigns enforcement of the Auditor's subpoenas to any other court or tribunal.

**The Auditor's Audit of the Jackson County
Assessor and Assessment Process**

8. The Missouri Constitution imposes a duty on the Auditor to conduct all audits required by law. Mo. Const. Art. IV, Section 13.

9. In the conducting of an audit, the Auditor is entitled by statute to inspect all records and examine witnesses. Section 29.235, RSMo.

10. The Auditor has the power to assemble records and documents by subpoena or otherwise. Section 29.235.4, RSMo.



Appendix N
Jackson County Assessment Appeals Process
Circuit Court of Jackson County - Petition for Declaratory Judgment and to
Enforce Administrative Subpoena

Electronically Filed - Jackson - Kansas City - June 04, 2025 - 11:58 AM

11. Pursuant to this authority, the Auditor is granted subpoena power to compel compliance with this authorized access, and criminal penalties are in place to punish conduct that interferes with the Auditor's performance of these duties. Section 29.250, RSMo.

12. On August 21, 2023, the Jackson County Legislature adopted Resolution #21380 requesting that the Auditor conduct a full, comprehensive audit to examine and evaluate the management of Jackson County's fiscal, budgetary, and procurement policies and procedures related to the 2023 property assessment process (the "Assessment Process").

13. The Auditor thereafter informed the Jackson County Legislature that the Auditor would commence an audit of the Assessor and Assessment Process as requested by the Jackson County Legislature.

14. By a letter dated August 30, 2023, the State Auditor's Office ("SAO") notified the Jackson County Legislature it had agreed to perform the audit if the County agreed to pay for the cost of the audit, and that due to the time sensitive nature of audit concerns, audit work would begin as soon as possible.

15. By a letter dated October 23, 2023, the SAO notified the Jackson County Legislature of the commencement of the audit of the Assessor and Assessment Process, along with a description of the audit objectives and the responsibilities of the Assessor during the audit.



Appendix N
Jackson County Assessment Appeals Process
Circuit Court of Jackson County - Petition for Declaratory Judgment and to
Enforce Administrative Subpoena

Electronically Filed - Jackson - Kansas City - June 04, 2025 - 11:58 AM

16. After the Jackson County Legislature's receipt and review of the aforementioned letter, the letter was signed by the chairwoman of the Jackson County Legislature.

17. As part of the audit of the Assessor and Assessment Process, the SAO sought to review records pertaining to the parcel by parcel inspections.

18. The Assessor has informed the SAO that information pertaining to the parcel by parcel inspections was inputted into a software system called MobileAssessorSM ("MobileAssessor").

19. MobileAssessor is owned by DCS.

20. On April 14, 2014, the Jackson County Legislature adopted Resolution #18473, which awarded a twelve-month contract to DCS, with two twelve-month options to extend, for the furnishing of a mobile assessor software program and training, for use by the Assessor and the Jackson County Assessment Department (the "Assessment Department"), at a cost to the county not to exceed \$165,100 for 2014.

21. On or about May 5, 2014, DCS entered into a Software License and Related Professional Services Agreement (the "Agreement") with the Assessor. Pursuant to the Agreement, DCS was required to provide the Assessor with professional services regarding the provision, set-up, and implementation of up to 280,000 real property accounts. Included in these professional services were Computer Assisted Mass Appraisal ("CAMA") CloudSM MobileAssessor Licenses and CAMA CloudSM Admin Console Licenses. These licenses provided the Assessor and/or her designees with access to the MobileAssessor software.



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Jackson County Assessment Appeals Process
Circuit Court of Jackson County - Petition for Declaratory Judgment and to
Enforce Administrative Subpoena

Electronically Filed - Jackson - Kansas City - June 04, 2025 - 11:58 AM

22. The MobileAssessor software is designed for field data collection for use in the mass appraisal market. Hosted on the cloud, MobileAssessor purports to fully integrate with any CAMA system and make it easy to review property data, capture and modify data, and set flags in the field or in the office.

23. After the 2019 reassessment, Jackson County and DCS mutually agreed to not renew their reappraisal assessment service contract that ended September 30, 2019.

24. On March 16, 2020, Jackson County approved resolution #20384, which renewed the Assessor's Software License and Related Professional Services Agreement with DCS for software maintenance in order to continue the use of the MobileAssessor software and to continue to receive software support from DCS, with an effective date of January 1, 2020.

25. Between January 2 and January 30, 2020, Jackson County issued a Request for Proposal ("RFP") for three separate services related to the Assessment Department.

26. RFP 69-19 was issued on January 2, 2020, for the furnishing of services relating to the maintenance of assessment records and data for the Assessment Department. This RFP required the successful applicant to use the MobileAssessor application (owned by DCS) for various purposes related to the assessment process.

27. On January 18, 2020, DCS and Tyler Technologies, Inc. ("Tyler Technologies") entered into a Teaming Agreement, whereby they agreed to cooperate in pursuit of an award of contract in response to RFP 69-19.

28. RFP 1-20 was issued on January 29, 2020, and sought qualified respondents to provide a turn-key CAMA system for the Assessment Department.



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Jackson County Assessment Appeals Process
Circuit Court of Jackson County - Petition for Declaratory Judgment and to
Enforce Administrative Subpoena

Electronically Filed - Jackson - Kansas City - June 04, 2025 - 11:58 AM

29. RFP 2-20 was issued on January 30, 2020, and sought qualified respondents capable of undertaking and successfully completing the 2021 reassessment for Jackson County.

30. In October 2020, after reviewing documentation submitted in response to the three RFPs, the Jackson County Legislature passed Ordinance #5414, authorizing a new consultant contract with Tyler Technologies for the following services: maintenance of assessment records and data including data collection, analysis, and data entry of records (RFP 69-19); a CAMA system to replace aging county software (RFP 1-20); and reassessment services for the biennial reassessment (RFP 2-20).

31. As part of their new contract with the county pursuant to the award of the RFPs, Tyler Technologies used their Enterprise Assessment ("Enterprise") software, a cloud-based CAMA system. Enterprise purports to enable government entities to modernize their data infrastructure by integrating data from their existing third-party software data systems, automating the data's flow to the cloud, and organizing the data in a uniform manner.

32. The consultant contract between Tyler Technologies and Jackson County obligated Tyler Technologies to record digitally in the DCS MobileAssessor application the dates and times of all inspection attempts, and to use other MobileAssessor modules that are synchronized with Jackson County's geographic information system ("GIS"), CAMA, sketch, and imagery data.

33. On April 21, 2021, DCS and the Assessor amended their Agreement (the "Amendment"). The additional services to be provided to the Assessor pursuant to this



Appendix N
 Jackson County Assessment Appeals Process
 Circuit Court of Jackson County - Petition for Declaratory Judgment and to
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Amendment were the purchase of 20 additional mobile licenses and 5 Disto Laser devices¹. All original terms of the Agreement remained unchanged.

34. On October 24, 2022, DCS and the Assessor again amended the Agreement ("Amendment #2"). The additional services to be provided by DCS pursuant to Amendment #2 were continued Software as a Service ("SaaS") hosting, maintenance, and support for up to 307,500 real-estate parcels for the specified CAMA Cloud modules (which included MobileAssessor).

35. Upon information and belief, the Agreement between the Assessor and DCS, as twice amended, remains in effect.

36. When the MobileAssessor software is being used, the data entered into the software is uploaded to a cloud-based system operated by DCS.

37. The DCS system tracks not only the actual date that data is entered into the MobileAssessor software, but also records the time and date stamps for each entry that is made using the software.

38. The information inputted into the MobileAssessor software was recorded and stored by DCS and used within various reports the DCS system can produce.

39. Upon information and belief, DCS is in possession of the MobileAssessor records that are being requested by the Auditor in his subpoenas.

**Defendant Gail McCann Beatty, in Her Official
 Capacity as Jackson County Assessor**

¹ A "Disto Laser device" is a laser distance meter measuring tool.



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40. On November 6, 2023, November 21, 2023, and December 11, 2023, the SAO requested all MobileAssessor data from Tyler Technologies. Tyler Technologies did not provide the MobileAssessor data as requested.

41. On January 18, 2024, the SAO requested the MobileAssessor data from the Assessor. On January 22, 2024, the Assessor responded that she had reached out to Tyler Technologies, who was performing the parcel-by-parcel review for the county and had a contract with DCS for data storage. The Assessor indicated she was waiting for a response from Tyler Technologies.

42. On January 23, 2024, the SAO corresponded with both Tyler Technologies and the Assessment Department regarding accessing the MobileAssessor data from DCS and the best way to proceed. On that same date, the SAO also corresponded with Tyler Technologies and the Assessment Department to schedule interviews.

43. On March 28, 2024, the SAO again requested the MobileAssessor data from the Assessor.

44. On or about April 3, 2024, Jackson County noticed considerable inconsistencies in its IT systems that they believed were caused by a ransomware attack, leading to the closure of multiple county offices and resulting in a significant delay in the Assessor's ability to respond to the SAO's March 28, 2024, request.

45. The Assessor's response to the SAO's March 28, 2024, request was eventually received by the SAO on May 24, 2024. The response indicated any requests for DCS data would need to go through Tyler Technologies.



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46. On May 28, 2024, the Auditor issued a subpoena to the Assessor for the MobileAssessor data and formal service was waived. The Assessor was emailed a copy of the subpoena; additionally, a copy of the subpoena was hand-delivered to Deputy Jackson County Assessor Maureen Monaghan.

47. The May 28, 2024, subpoena commanded the Assessor to personally appear for the purposes of providing testimony and producing for examination the records requested in Exhibit A attached to the subpoena. The attached Exhibit A asked for: data from MobileAssessor or contact information with a request for access to data from DCS; any and all contracts the Assessor had with DCS and the International Association of Assessing Officers ("IAAO"); a complete user manual for the Enterprise Assessment system; a summary report showing the total number of appeals filed for 2023, along with a summary status of those appeals; an Assessment Department organizational chart; and time sheets of dates worked by Tyler Technologies staff assigned to work informal and formal appeals. A complete and accurate copy of the May 28, 2024, subpoena issued to the Assessor is attached as Exhibit 1 and incorporated by reference as if fully set forth herein.

48. The Assessor appeared for questioning as directed in the subpoena. The Assessor also produced some of the records requested in Exhibit A attached to the subpoena. The Assessor represented to the SAO that her office did not have access to the data from MobileAssessor that had been requested in Exhibit A to the subpoena, and therefore she was unable to produce those records.



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49. From May through August, 2024, the SAO reallocated staff auditor time to other aspects of the Jackson County audit during the pendency of *State of Missouri, et al. v. Jackson County*, Case No. 2316-cv33643, in an attempt to alleviate Jackson County's unfounded concerns that any audit information or documentation would be provided to any of the parties involved in that litigation.

50. On September 17, 2024, an attorney representing Tyler Technologies advised the SAO: *"To the best of our understanding, the Mobile Assessor data is owned by DCS. That data was daily synced into the County's Enterprise Assessment software; now that Tyler's Mobile Assessor licenses have expired, DCS has exclusive direct access to the Mobile Assessor data. DCS has taken the position, through Daniel, that it will share Mobile Assessor data upon request with Tyler's permission, subject to a service charge for processing the data. Tyler has given the County permission to obtain that data from DCS."*²

51. Tyler Technologies has given their express permission for the MobileAssessor data to be shared with the county and the Auditor.

52. On October 8, 2024, the Auditor issued a second subpoena to the Assessor and formal service was waived. The October 8, 2024, subpoena commanded the Assessor to personally appear on October 29, 2024, for the purposes of providing testimony and producing for examination the records requested in Exhibit A attached to the subpoena or, in lieu of her appearance, to produce the records listed in Exhibit A attached to the subpoena. In an effort to make compliance with the subpoena less burdensome, the attached

² The "Daniel" referenced in this email is Daniel Anderson, Vice-President of DCS.



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Exhibit A asked for a more narrow and specific set of MobileAssessor data than had previously been requested.

53. The Assessor, through counsel, represented to the SAO that her office did not have access to the MobileAssessor data for the 385 uniquely identified parcels that had been requested in Exhibit A to the subpoena, and she was therefore unable to produce the requested materials. The Assessor's counsel further represented that they had forwarded the SAO's request for records to DCS.

54. On November 25, 2024, the SAO and the Assessor's office corresponded to schedule interviews. On that same date, the SAO also asked the Assessor to request the MobileAssessor data from DCS.

55. On December 9, 2024, counsel for the Assessor emailed DCS Vice President Daniel Anderson ("Anderson"), provided him with the SAO's request for the MobileAssessor records, and asked him to assess the feasibility of gathering the records within the requested timeframe.

56. On December 12, 2024, Anderson responded to counsel for the Assessor, writing the request was "*not feasible for that period of time, for all reports, by Dec 20. Even with more time, I will not agree to do this for free. There is an awful lot of time required to fulfill this request.*" Inherent in this response from DCS is the acknowledgement that DCS is in possession of the records being sought via the Auditor's subpoenas. Counsel for the Assessor responded to Anderson that same date, indicated he understood, and that they could discuss the cost after Anderson had the chance to review the request.



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57. Jackson County has represented to DCS they will pay for the cost of obtaining the records from DCS.

58. The SAO has represented to Jackson County that it will cover the costs of obtaining the records and include these costs as an audit expense when determining the final cost of the audit.

59. On December 17, 2024, counsel for the Assessor updated the SAO and advised he had not heard back from Anderson regarding when he would be available for a meeting to discuss the records request.

60. On February 24, 2025, the Auditor issued a third subpoena to the Assessor and in anticipation of the likely need to file this petition, the subpoena was formally served by HPS Process Service and Investigations on February 25, 2025. A complete and accurate copy of the February 24, 2025, subpoena issued to the Assessor is attached as Exhibit 2 and incorporated by reference as if fully set forth herein.

61. The subpoena commanded the Assessor to personally appear on March 12, 2025, for the purposes of providing testimony and producing for examination the records requested in Exhibit A attached to the subpoena or, in lieu of her appearance, to produce the records listed in Exhibit A attached to the subpoena. The attached Exhibit A asked for: specified MobileAssessor data for 757 uniquely identified parcels located in Jackson County; Appraiser Productivity Reports and Parcels Visited Reports from Mobile Assessor; and the Appraiser Field Activity Reports for each of 421 unique dates as set forth in Exhibit A.



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62. On March 12, 2025, the counsel for the Assessor represented to the SAO that the Assessor was not in possession of the records requested in the subpoena, and therefore, was not able to comply with the subpoena's demand to produce the MobileAssessor records. Based on this representation, the SAO released the Assessor from personally appearing as set forth in the subpoena. For the purposes of bringing a petition to enforce the subpoena, the Assessor was not released from her obligation to provide the records requested in Exhibit A attached to the subpoena.

63. The Assessor did not challenge the authority of the Auditor to subpoena her for the requested records or to attend the deposition on March 12, 2025.

Defendant Data Cloud Solutions, LLC

64. On February 13, 2024, a former DCS salesperson connected the SAO with Anderson via email. On February 14, 2024, Anderson responded to the email and stated he would be willing to schedule a meeting with the SAO if they had additional questions about the data he had previously provided to the Assessor and Tyler Technologies.

65. On March 19, 2024, SAO staff held a meeting with the County Counselor and County Administrator for Jackson County to discuss the slowdown of the audit and how the litigation in Case No. 2316-cv33643 was impacting the progress of the SAO audit.

66. On March 20, 2024, SAO staff attended a webinar held by MobileAssessor in order to learn about the functions and reports of the system to be able to effectively develop questions about MobileAssessor for Anderson.



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67. On May 28, 2024, the SAO hand-delivered subpoenas to the Chair of the Jackson County Board of Equalization and the Assessor, which included requests for MobileAssessor data.

68. On June 17, 2024, the SAO and Anderson corresponded to schedule interviews. However, Anderson stopped communicating, a meeting date was never established, and DCS never appeared for an interview.

69. From May through August, 2024, the SAO reallocated staff auditor time to other aspects of the Jackson County audit during the pendency *State of Missouri, et al. v. Jackson County*, Case No. 2316-cv33643, in an attempt to alleviate Jackson County's unfounded concerns that any audit information or documentation would be provided to any of the parties involved in that litigation.

70. On November 4, 2024, the SAO requested the MobileAssessor data from Anderson.

71. On November 5, 2024, Anderson responded to the SAO's November 4, 2024, email request by providing samples of various reports DCS could produce within MobileAssessor and wrote: *"I can make myself available for 30 minutes to help clarify anything, and to demonstrate everything available for 2 parcels of your choosing (you'd need to give me the parcels #'s prior to the meeting). We've already incurred \$1000's in expenses in just hosting this data still while nobody is paying for the environments (Tyler cancelled effective 12/31/2023), and \$1000's more of my time and some team member's time wrangling data and have discussions on this. The cancelled environments should've been deleted months ago, per standard protocol. How much longer do you anticipate*

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further data requests to be forthcoming?" Anderson did not respond to any further correspondence from the SAO after this and a demonstration was never scheduled.

72. On November 8, 15, and 25, 2024, the SAO emailed Anderson in an attempt to schedule an interview. Anderson never responded to any of these emails and never appeared for an interview.

73. On November 25, 2024, the SAO again requested the MobileAssessor data from Anderson. Anderson ignored the SAO's request and did not produce the records.

74. On December 16, 2024, the Auditor issued a subpoena to DCS for the records and informally served a copy of the subpoena on DCS's registered agent, Registered Agents, Inc. In addition, a copy of the subpoena was emailed to Anderson on December 17, 2024.

75. The December 16, 2024, subpoena commanded Anderson, as the representative of DCS, to personally appear on December 30, 2024, for the purposes of providing testimony and producing for examination the records requested in Exhibit A attached to the subpoena.

76. The Exhibit A attached to the December 16, 2024, subpoena asked for: specified MobileAssessor data for 757 uniquely identified parcels located in Jackson County; Appraiser Productivity Reports and Parcels Visited Reports from Mobile Assessor; and the Appraiser Field Activity Reports for each of 421 unique dates as set forth in Exhibit A.

77. Both Anderson and DCS ignored the subpoena and did not appear or otherwise produce the records.



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78. On January 22, 2025, the SAO emailed Anderson with specific questions about a file the Assessor had provided to the SAO. Anderson did not respond to this email.

79. On February 24, 2025, the Auditor issued a second subpoena to DCS for the records. In anticipation of the likely need to file this petition, the subpoena was formally served by HPS Process Service on February 26, 2025. A complete and accurate copy of the February 24, 2025, subpoena issued to DCS is attached as Exhibit 3 and incorporated by reference as if fully set forth herein.

80. The February 24, 2025, subpoena commanded Anderson, as the representative of DCS, to personally appear on March 12, 2024, for the purposes of providing testimony and producing for examination the records requested in Exhibit A attached to the subpoena.

81. The Exhibit A attached to the February 24, 2024, subpoena asked for: specified MobileAssessor data for 757 uniquely identified parcels located in Jackson County; Appraiser Productivity Reports and Parcels Visited Reports from Mobile Assessor; and the Appraiser Field Activity Reports for each of 421 unique dates as set forth in Exhibit A.

82. Anderson and DCS ignored the subpoena and did not appear or otherwise produce the records.

83. On dates set forth below, the SAO either requested records and information from DCS, corresponded with DCS to schedule interviews, and/or served a subpoena on a DCS representative:

- a. June 17, 2024;



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- b. November 4, 2024;
- c. November 8, 2024;
- d. November 15, 2024;
- e. November 25, 2024;
- f. December 16, 2024;
- g. December 17, 2024;
- h. January 22, 2025; and
- i. February 24, 2025.

84. The Auditor respects the Court's time. It is an unusual instance where the Auditor requires the Court's assistance to enforce a subpoena to obtain records necessary to conduct an audit. Unfortunately, by either an inability or a refusal to comply with their respective subpoenas, the Assessor and/or DCS have impeded the audit of the Assessor's Office. The importance of the audit being concluded cannot be overstated: the taxpayers of Jackson County have been facing uncertainty from the 2023 assessments for almost two years. The conclusion of the audit and the issuance of the Auditor's Report are necessary for the county to move forward with the assessment process in a timely manner that aligns with any recommendations set forth in the audit report.

85. Despite the passage of approximately fourteen months, acknowledging being in possession of the requested records, and being served with two separate subpoenas, Defendant DCS continuously refuses to satisfy repeated requests for the MobileAssessor information.

86. The Auditor asks this Court to enter a declaratory judgment as set forth below, determine who is in possession of the MobileAssessor records being requested, and to enforce the Auditor's two subpoenas issued on February 24, 2025.

Count I - Declaratory Judgment



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87. Paragraphs 1 through 86 are incorporated and re-alleged as if fully set forth herein.

88. The Auditor is conducting an ongoing audit of the Assessor and Assessment Process, and in conducting such audit, the Auditor is entitled to all records that are related to an audit conducted under the Missouri Constitution and in accordance with statute. Section 29.235, RSMo.

89. In conducting the audit of the Assessor and Assessment Process, the Auditor is entitled to question witnesses. Section 29.235.4, RSMo.

90. In conducting the audit of the Assessor and Assessment Process, the Auditor is entitled to require witnesses to answer questions under oath. Section 29.235.4, RSMo.

91. The need to examine records, question witnesses, and require witnesses to be examined upon oath as set forth herein has been and will be ongoing in nature.

92. The Auditor has a legally protectable interest in performing his constitutionally and statutorily required duties in the manner provided by law.

93. The Assessor's refusal to provide the requested records has no basis in law.

94. DCS's refusal to provide the requested records has no basis in law.

95. A subpoena for records has been served on both the Assessor and DCS via a formal process server and full compliance with the respective subpoenas has been refused, thus a justiciable controversy exists.

FOR THE FOREGOING REASONS, the Auditor requests that this Court enter judgment in favor of the Auditor and make the following declarations of law:



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I. The Missouri Constitution does not deny the Auditor access to any particular record or any particular category of records or to the testimony of relevant witnesses;

II. In conducting an audit, the Auditor and his authorized representatives have the power to subpoena witnesses and to take testimony under oath, and to assemble records and documents by subpoena or otherwise; and for such other and further relief as the Court deems just and proper.

Count II - Enforcement of the Auditor's Subpoena

96. Paragraphs 1 through 95 are incorporated and re-alleged as if fully set forth herein.

97. The Auditor is conducting a lawful audit of the Assessor and Assessment Process pursuant to his constitutional and statutory authority. The records requested are within his authority to demand, are limited in scope, and are reasonably related to the performance of an audit by the Auditor under Missouri law.

98. The requirement of the production of the requested records is not too indefinite.

100. The records being sought from both the Assessor and DCS are reasonably relevant to the performance of the audit being conducted by the Auditor under Missouri law.

FOR THE FOREGOING REASONS, the Auditor requests this Court enter judgment enforcing the subpoena in the following respects:

I. That Defendant Gail McCann Beatty, in her official capacity as the Jackson County Assessor, produce the records requested in Exhibit A attached to the Auditor's



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subpoena issued February 24, 2025 (Exhibit 1); and for such other and further relief as the Court deems just and proper; and/or

II. That Defendant Data Cloud Solutions, LLC., produce the records requested in Exhibit A attached to the Auditor's subpoena issued February 24, 2025 (Exhibit 2); and for such other and further relief as the Court deems just and proper.

Respectfully submitted,

/s/ LeslieAnn Korte

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 Missouri State Auditor*

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RULE 55.03 CERTIFICATE

The undersigned hereby certifies that the foregoing was filed electronically, the attorney shown thereon as the signer signed the original of the foregoing, and the original signed filing will be maintained by the filer for a period of not less than the maximum allowable time to complete the appellate process.

/s/ LeslieAnn Korte
 LeslieAnn Korte, Mo Bar #61273

Not an Official Court Document



Appendix O
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 Circuit Court of Jackson County - First Amended Petition for Declaratory
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**IN THE CIRCUIT COURT OF JACKSON COUNTY, MISSOURI
 AT KANSAS CITY**

SCOTT FITZPATRICK, Auditor of the
 State of Missouri,
 Petitioner,

No. 2516-CV17809

v.

DATA CLOUD SOLUTIONS, LLC,

and

WOOLPERT, INC.,

and

JACKSON COUNTY ASSESSOR,

Defendants.

**FIRST AMENDED PETITION FOR DECLARATORY JUDGMENT AND
 TO ENFORCE ADMINISTRATIVE SUBPOENA**

Petitioner Scott Fitzpatrick, Missouri State Auditor, for his First Amended Petition for Declaratory Judgment and to Enforce Administrative Subpoena, states as follows:

Parties, Venue, and Subject Matter Jurisdiction

1. Petitioner Scott Fitzpatrick is the duly elected Missouri State Auditor (hereinafter, the "Auditor").



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2. Defendant Jackson County Assessor ("Assessor") is responsible for the valuation of all real and personal property located in Jackson County.¹

3. Defendant Data Cloud Solutions, LLC ("DCS") is a foreign limited liability company formed under the laws of the state of Ohio.

4. Defendant Woolpert, Inc. ("Woolpert") is a foreign corporation formed under the laws of the state of Ohio.

5. Upon information and belief, Woolpert acquired DCS in November of 2020.

6. DCS is registered with the Missouri Secretary of State as a foreign limited liability company and is authorized to transact business in the state of Missouri.

7. Defendant Woolpert is registered with the Missouri Secretary of State as a foreign corporation and is authorized to transact business in the state of Missouri.

8. Venue is proper in this Court, because the Assessor resides in Jackson County and this action involves the Auditor's ongoing audit pertaining to the assessment of real property which is situated in Jackson County, Missouri. See Section 508.010.2, RSMo.

9. This Court has subject matter jurisdiction to hear and determine each of the Counts set forth below, as Section 527.010, RSMo, expressly permits actions for declaratory judgment and no statute assigns enforcement of the Auditor's subpoenas to any other court or tribunal.

¹ Pursuant to Rule 52.13(d) of the Missouri Rules of Civil Procedure, because Gail McCann Beatty ceased holding office on or about November 5, 2025, the successor is automatically substituted as a party, and proceedings following the substitution shall be in the name of the substituted party. The rule further provides that when a public officer is sued in an official capacity, the officer may be described as a party by official title rather than by name.



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**The Auditor's Audit of the Jackson County
Assessor and Assessment Process**

10. The Missouri Constitution imposes a duty on the Auditor to conduct all audits required by law. Mo. Const. Art. IV, Section 13.

11. In the conducting of an audit, the Auditor is entitled by statute to inspect all records and examine witnesses. Section 29.235, RSMo.

12. The Auditor has the power to assemble records and documents by subpoena or otherwise. Section 29.235.4, RSMo.

13. Pursuant to this authority, the Auditor is granted subpoena power to compel compliance with this authorized access, and criminal penalties are in place to punish conduct that interferes with the Auditor's performance of these duties. Section 29.250, RSMo.

14. On August 21, 2023, the Jackson County Legislature adopted Resolution #21380 requesting that the Auditor conduct a full, comprehensive audit to examine and evaluate the management of Jackson County's fiscal, budgetary, and procurement policies and procedures related to the 2023 property assessment process (the "Assessment Process").

15. The Auditor thereafter informed the Jackson County Legislature that the Auditor would commence an audit of the Assessor and Assessment Process as requested by the Jackson County Legislature.

16. By a letter dated August 30, 2023, the State Auditor's Office ("SAO") notified the Jackson County Legislature that it had agreed to perform the audit if the County

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agreed to pay for the cost of the audit, and that due to the time sensitive nature of audit concerns, audit work would begin as soon as possible.

17. In a letter dated October 23, 2023, the SAO notified the Jackson County Legislature of the commencement of the audit of the Assessor and Assessment Process, along with a description of the audit objectives and the responsibilities of the Assessor during the audit.

18. After the Jackson County Legislature's receipt and review of the aforementioned letter, the letter was signed by the chairwoman of the Jackson County Legislature.

19. As part of the audit of the Assessor and Assessment Process, the SAO sought to review records pertaining to the parcel-by-parcel inspections.

20. The Assessor has informed the SAO that information pertaining to the parcel-by-parcel inspections was inputted into a software system called MobileAssessorSM ("MobileAssessor").

21. MobileAssessor was created and is owned by DCS.

22. DCS operates as a Woolpert company.

23. On April 14, 2014, the Jackson County Legislature adopted Resolution #18473, which awarded a twelve-month contract to DCS, with two twelve-month options to extend, for the furnishing of a mobile assessor software program and training, for use by the Assessor and the Jackson County Assessment Department (the "Assessment Department"), at a cost to the county not to exceed \$165,100 for 2014.



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24. On or about May 5, 2014, DCS entered into a Software License and Related Professional Services Agreement (the "Agreement") with the Assessor. Pursuant to the Agreement, DCS was required to provide the Assessor with professional services regarding the provision, set-up, and implementation of up to 280,000 real property accounts. Included in these professional services were Computer Assisted Mass Appraisal ("CAMA") CloudSM MobileAssessor Licenses and CAMA CloudSM Admin Console Licenses. These licenses provided the Assessor and/or their designees with access to the MobileAssessor software.

25. The MobileAssessor software is designed for field data collection for use in the mass appraisal market. Hosted on the cloud, MobileAssessor purports to fully integrate with any CAMA system and make it easy to review property data, capture and modify data, and set flags in the field or in the office.

26. After the 2019 reassessment, Jackson County and DCS mutually agreed to not renew their reappraisal assessment service contract that ended September 30, 2019.

27. On March 16, 2020, Jackson County approved resolution #20384, which renewed the Assessor's Software License and Related Professional Services Agreement with DCS for software maintenance to continue the use of the MobileAssessor software and to continue to receive software support from DCS, with an effective date of January 1, 2020.

28. Between January 2 and January 30, 2020, Jackson County issued a Request for Proposal ("RFP") for three separate services related to the Assessment Department.

29. RFP 69-19 was issued on January 2, 2020, for the furnishing of services relating to the maintenance of assessment records and data for the Assessment Department.



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This RFP required the successful applicant to use the MobileAssessor application (owned by DCS) for various purposes related to the assessment process.

30. On January 18, 2020, DCS and Tyler Technologies, Inc. ("Tyler Technologies") entered into a Teaming Agreement, whereby they agreed to cooperate in pursuit of an award of contract in response to RFP 69-19.

31. RFP 1-20 was issued on January 29, 2020, and sought qualified respondents to provide a turn-key CAMA system for the Assessment Department.

32. RFP 2-20 was issued on January 30, 2020, and sought qualified respondents capable of undertaking and successfully completing the 2021 reassessment for Jackson County.

33. In October 2020, after reviewing documentation submitted in response to the three RFPs, the Jackson County Legislature passed Ordinance #5414, authorizing a new consultant contract with Tyler Technologies for the following services: maintenance of assessment records and data including data collection, analysis, and data entry of records (RFP 69-19); a CAMA system to replace aging county software (RFP 1-20); and reassessment services for the biennial reassessment (RFP 2-20).

34. As part of their new contract with the county pursuant to the award of the RFPs, Tyler Technologies used their Enterprise Assessment ("Enterprise") software, a cloud-based CAMA system. Enterprise purports to enable government entities to modernize their data infrastructure by integrating data from their existing third-party software data systems, automating the data's flow to the cloud, and organizing the data in a uniform manner.



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35. The consultant contract between Tyler Technologies and Jackson County obligated Tyler Technologies to record digitally in the DCS MobileAssessor application the dates and times of all inspection attempts, and to use other MobileAssessor modules that are synchronized with Jackson County's geographic information system ("GIS"), CAMA, sketch, and imagery data.

36. On April 21, 2021, DCS and the Assessor amended their Agreement (the "Amendment"). The additional services to be provided to the Assessor pursuant to this Amendment were the purchase of 20 additional mobile licenses and 5 Disto Laser devices². All original terms of the Agreement remained unchanged.

37. This Amendment was entered "*by and between Data Cloud Solutions, a Woolpert Company whose address is 1730 N. Limestone Street, Suite A, Springfield, OH 45503 (hereinafter referred to as "DCS") and Jackson County, Missouri[.]*"

38. On October 24, 2022, DCS and the Assessor again amended the Agreement ("Amendment #2"). The additional services to be provided by DCS pursuant to Amendment #2 were continued Software as a Service ("SaaS") hosting, maintenance, and support for up to 307,500 real-estate parcels for the specified CAMA Cloud modules (which included MobileAssessor).

39. This Amendment #2 was entered "*by and between Data Cloud Solutions, a Woolpert Company whose address is 1730 N. Limestone Street, Suite A, Springfield, OH 45503 (hereinafter referred to as "DCS") and Jackson County, Missouri[.]*"

² A "Disto Laser device" is a laser distance meter measuring tool.



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40. Upon information and belief, the Agreement between the Assessor and DCS, as twice amended, remains in effect.

41. When the MobileAssessor software is being used, the data entered into the software is uploaded to a cloud-based system operated by DCS.

42. The DCS system tracks not only the actual date that data is entered into the MobileAssessor software, but also records the time and date stamps for each entry that is made using the software.

43. The information inputted into the MobileAssessor software was recorded and stored by DCS and used within various reports the DCS system can produce.

44. Upon information and belief, DCS is in possession of the MobileAssessor records that are being requested by the Auditor in his subpoenas.

Defendant Jackson County Assessor

45. On November 6, 2023, November 21, 2023, and December 11, 2023, the SAO requested all MobileAssessor data from Tyler Technologies. Tyler Technologies did not provide the MobileAssessor data as requested.

46. On January 18, 2024, the SAO requested the MobileAssessor data from the Assessor. On January 22, 2024, the Assessor responded that they had reached out to Tyler Technologies, who was performing the parcel-by-parcel review for the county and had a contract with DCS for data storage. The Assessor indicated they were waiting for a response from Tyler Technologies.

47. On January 23, 2024, the SAO corresponded with both Tyler Technologies and the Assessment Department regarding accessing the MobileAssessor data from DCS



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and the best way to proceed. On that same date, the SAO also corresponded with Tyler Technologies and the Assessment Department to schedule interviews.

48. On March 28, 2024, the SAO again requested the MobileAssessor data from the Assessor.

49. On or about April 3, 2024, Jackson County noticed considerable inconsistencies in its IT systems that they believed were caused by a ransomware attack, leading to the closure of multiple county offices and resulting in a significant delay in the Assessor's ability to respond to the SAO's March 28, 2024, request.

50. The Assessor's response to the SAO's March 28, 2024, request was eventually received by the SAO on May 24, 2024. The response indicated any requests for DCS data would need to go through Tyler Technologies.

51. On May 28, 2024, the Auditor issued a subpoena to the Assessor for the MobileAssessor data and formal service was waived. The Assessor was emailed a copy of the subpoena; additionally, a copy of the subpoena was hand-delivered to Deputy Jackson County Assessor Maureen Monaghan.

52. The May 28, 2024, subpoena commanded the Assessor to personally appear for the purposes of providing testimony and producing for examination the records requested in Exhibit A attached to the subpoena. The attached Exhibit A asked for: data from MobileAssessor or contact information with a request for access to data from DCS; any and all contracts the Assessor had with DCS and the International Association of Assessing Officers ("IAAO"); a complete user manual for the Enterprise Assessment system; a summary report showing the total number of appeals filed for 2023, along with



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a summary status of those appeals; an Assessment Department organizational chart; and time sheets of dates worked by Tyler Technologies staff assigned to work informal and formal appeals. A complete and accurate copy of the May 28, 2024, subpoena issued to the Assessor is attached as Exhibit 1 and incorporated by reference as if fully set forth herein.

53. The Assessor appeared for questioning as directed in the subpoena. The Assessor also produced some of the records requested in Exhibit A attached to the subpoena. The Assessor represented to the SAO that the Assessor's office did not have access to the data from MobileAssessor that had been requested in Exhibit A to the subpoena and therefore was unable to produce those records.

54. From May through August, 2024, the SAO reallocated staff auditor time to other aspects of the Jackson County audit during the pendency of *State of Missouri, et al. v. Jackson County*, Case No. 2316-cv33643, in an attempt to alleviate Jackson County's unfounded concerns that any audit information or documentation would be provided to any of the parties involved in that litigation.

55. On September 17, 2024, an attorney representing Tyler Technologies advised the SAO: *"To the best of our understanding, the Mobile Assessor data is owned by DCS. That data was daily synced into the County's Enterprise Assessment software; now that Tyler's Mobile Assessor licenses have expired, DCS has exclusive direct access to the Mobile Assessor data. DCS has taken the position, through Daniel, that it will share Mobile*



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Assessor data upon request with Tyler's permission, subject to a service charge for processing the data. Tyler has given the County permission to obtain that data from DCS."³

56. Tyler Technologies has given their express permission for the MobileAssessor data to be shared with the county and the Auditor.

57. On October 8, 2024, the Auditor issued a second subpoena to the Assessor and formal service was waived. The October 8, 2024, subpoena commanded the Assessor to personally appear on October 29, 2024, for the purposes of providing testimony and producing for examination the records requested in Exhibit A attached to the subpoena or, in lieu of appearance, to produce the records listed in Exhibit A attached to the subpoena. To make compliance with the subpoena less burdensome, the attached Exhibit A asked for a more narrow and specific set of MobileAssessor data than had previously been requested.

58. The Assessor, through counsel, represented to the SAO that the Assessor's office did not have access to the MobileAssessor data for the 385 uniquely identified parcels that had been requested in Exhibit A to the subpoena, and was therefore unable to produce the requested materials. The Assessor's counsel further represented that they had forwarded the SAO's request for records to DCS.

59. On November 25, 2024, the SAO and the Assessor's office corresponded to schedule interviews. On that same date, the SAO also asked the Assessor to request the MobileAssessor data from DCS.

³ The "Daniel" referenced in this email is Daniel Anderson, then CEO of DCS, now Vice President of Woolpert.



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60. On December 9, 2024, counsel for the Assessor emailed then-acting DCS CEO Daniel Anderson ("Anderson"), provided him with the SAO's request for the MobileAssessor records, and asked him to assess the feasibility of gathering the records within the requested timeframe.

61. On December 12, 2024, Anderson responded to counsel for the Assessor, writing the request was "*not feasible for that period of time, for all reports, by Dec 20. Even with more time, I will not agree to do this for free. There is an awful lot of time required to fulfill this request.*" Inherent in this response from DCS is the acknowledgement that DCS is in possession of the records being sought via the Auditor's subpoenas. Counsel for the Assessor responded to Anderson that same date, indicated he understood, and that they could discuss the cost after Anderson had the chance to review the request.

62. Jackson County has represented to DCS they will pay for the cost of obtaining the records from DCS.

63. The SAO has represented to Jackson County that it will cover the costs of obtaining the records and include these costs as an audit expense when determining the final cost of the audit.

64. On December 17, 2024, counsel for the Assessor updated the SAO and advised he had not heard back from Anderson regarding when he would be available for a meeting to discuss the records request.

65. On February 24, 2025, the Auditor issued a third subpoena to the Assessor and in anticipation of the likely need to file this petition, the subpoena was formally served by HPS Process Service and Investigations on February 25, 2025. A complete and accurate



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copy of the February 24, 2025, subpoena issued to the Assessor is attached as Exhibit 2 and incorporated by reference as if fully set forth herein.

66. The subpoena commanded the Assessor to personally appear on March 12, 2025, for the purposes of providing testimony and producing for examination the records requested in Exhibit A attached to the subpoena or, in lieu of appearance, to produce the records listed in Exhibit A attached to the subpoena. The attached Exhibit A asked for: specified MobileAssessor data for 757 uniquely identified parcels located in Jackson County; Appraiser Productivity Reports and Parcels Visited Reports from Mobile Assessor; and the Appraiser Field Activity Reports for each of 421 unique dates as set forth in Exhibit A.

67. On March 12, 2025, the counsel for the Assessor represented to the SAO that the Assessor was not in possession of the records requested in the subpoena, and therefore, was not able to comply with the subpoena's demand to produce the MobileAssessor records. Based on this representation, the SAO released the Assessor from personally appearing as set forth in the subpoena. For the purposes of bringing a petition to enforce the subpoena, the Assessor was not released from the obligation to provide the records requested in Exhibit A attached to the subpoena.

68. The Assessor did not challenge the authority of the Auditor to issue a subpoena to demand the requested records or to attend the deposition on March 12, 2025.

Defendant Data Cloud Solutions, LLC

69. On February 13, 2024, a former DCS salesperson connected the SAO with Anderson via email. On February 14, 2024, Anderson responded to the email and stated he



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would be willing to schedule a meeting with the SAO if they had additional questions about the data he had previously provided to the Assessor and Tyler Technologies.

70. On March 19, 2024, SAO staff held a meeting with the County Counselor and County Administrator for Jackson County to discuss the slowdown of the audit and how the litigation in *State of Missouri, et al. v. Jackson County*, Case No. 2316-cv33643, was impacting the progress of the SAO audit.

71. On March 20, 2024, SAO staff attended a webinar held by MobileAssessor to learn about the functions and reports of the system to be able to effectively develop questions about MobileAssessor for Anderson.

72. On May 28, 2024, the SAO hand-delivered subpoenas to the Chair of the Jackson County Board of Equalization and the Assessor, which included requests for MobileAssessor data.

73. On June 17, 2024, the SAO and Anderson corresponded to schedule interviews. However, Anderson stopped communicating, a meeting date was never established, and DCS never appeared for an interview.

74. From May through August, 2024, the SAO reallocated staff auditor time to other aspects of the Jackson County audit during the pendency *State of Missouri, et al. v. Jackson County*, Case No. 2316-cv33643, in an attempt to alleviate Jackson County's unfounded concerns that any audit information or documentation would be provided to any of the parties involved in that litigation.

75. On November 4, 2024, the SAO requested the MobileAssessor data from Anderson.



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76. On November 5, 2024, Anderson responded to the SAO's November 4, 2024, email request by providing samples of various reports DCS could produce within MobileAssessor and wrote: *"I can make myself available for 30 minutes to help clarify anything, and to demonstrate everything available for 2 parcels of your choosing (you'd need to give me the parcels #'s prior to the meeting). We've already incurred \$1000's in expenses in just hosting this data still while nobody is paying for the environments (Tyler cancelled effective 12/31/2023), and \$1000's more of my time and some team member's time wrangling data and have discussions on this. The cancelled environments should've been deleted months ago, per standard protocol. How much longer do you anticipate further data requests to be forthcoming?"* Anderson did not respond to any further correspondence from the SAO after this and a demonstration was never scheduled.

77. On November 8, 15, and 25, 2024, the SAO emailed Anderson to schedule an interview. Anderson never responded to any of these emails and never appeared for an interview.

78. On November 25, 2024, the SAO again requested the MobileAssessor data from Anderson. Anderson ignored the SAO's request and did not produce the records.

79. On December 16, 2024, the Auditor issued a subpoena to DCS for the records and informally served a copy of the subpoena on DCS's registered agent, Registered Agents, Inc. In addition, a copy of the subpoena was emailed to Anderson on December 17, 2024.

80. The December 16, 2024, subpoena commanded Anderson, as the representative of DCS, to personally appear on December 30, 2024, for the purposes of



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providing testimony and producing for examination the records requested in Exhibit A attached to the subpoena.

81. The Exhibit A attached to the December 16, 2024, subpoena asked for: specified MobileAssessor data for 757 uniquely identified parcels located in Jackson County; Appraiser Productivity Reports and Parcels Visited Reports from Mobile Assessor; and the Appraiser Field Activity Reports for each of 421 unique dates as set forth in Exhibit A.

82. Anderson ignored the subpoena and did not appear or otherwise produce the records.

83. DCS ignored the subpoena and did not appear or otherwise produce the records.

84. Woolpert ignored the subpoena and did not appear or otherwise produce the records.

85. On January 22, 2025, the SAO emailed Anderson with specific questions about a file the Assessor had provided to the SAO. Anderson did not respond to this email.

86. On February 24, 2025, the Auditor issued a second subpoena to DCS for the records. In anticipation of the likely need to file this petition, the subpoena was formally served by HPS Process Service on February 26, 2025. A complete and accurate copy of the February 24, 2025, subpoena issued to DCS is attached as Exhibit 3 and incorporated by reference as if fully set forth herein.

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87. The February 24, 2025, subpoena commanded Anderson to personally appear on March 12, 2024, for the purposes of providing testimony and producing for examination the records requested in Exhibit A attached to the subpoena.

88. The Exhibit A attached to the February 24, 2024, subpoena asked for: specified MobileAssessor data for 757 uniquely identified parcels located in Jackson County; Appraiser Productivity Reports and Parcels Visited Reports from Mobile Assessor; and the Appraiser Field Activity Reports for each of 421 unique dates as set forth in Exhibit A.

89. Anderson ignored the subpoena and did not appear or otherwise produce the records.

90. DCS ignored the subpoena and did not appear or otherwise produce the records.

91. Woolpert ignored the subpoena and did not appear or otherwise produce the records.

92. On dates set forth below, the SAO either requested records and information from DCS, corresponded with DCS to schedule interviews, and/or served a subpoena on a DCS representative:

- a. June 17, 2024;
- b. November 4, 2024;
- c. November 8, 2024;
- d. November 15, 2024;
- e. November 25, 2024;
- f. December 16, 2024;
- g. December 17, 2024;
- h. January 22, 2025; and
- i. February 24, 2025.



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Defendant Woolpert, Inc.

93. Upon information and belief, Defendant Woolpert acquired DCS in 2020.
94. Upon Woolpert's acquisition of DCS, Anderson, as CEO and founder of DCS, became a Vice President for Woolpert.
95. Anderson continues to work for Woolpert as a Vice President to this day.
96. Upon information and belief, contemporaneous with the acquisition of DCS, Woolpert gained access to the assets, records, documents, and data of DCS.
97. In addition to DCS, Woolpert also maintains possession, custody, and control of the records of DCS.
98. On October 21, 2025, counsel for Woolpert contacted the Auditor and advised that Woolpert acquired Data Cloud Solutions, LLC, in November of 2020.
99. On November 3, 2025, Woolpert informed the Auditor it would comply with the February 24, 2025, subpoena issued to Anderson on behalf of DCS.
100. Woolpert thereafter produced data to the Auditor, however that data does not comply with the subpoena or satisfy the records request set forth in the subpoena.
101. The data Woolpert did produce on November 19, 2025, and November 24, 2025, was not produced in a format that provides sufficient information to decipher what the data means.
102. For example, the columns in the Excel spreadsheets Woolpert produced on November 19, 2025, and November 24, 2025, contain no column headings to explain what the contents of the columns represent.



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103. Other categories of records set forth in the subpoena were missing entirely and were not produced by Woolpert.

104. DCS was formally served with the Petition on June 13, 2025.

105. Woolpert exercises significant control over DCS and therefore the knowledge of DCS is imputed to Woolpert.

106. The February 24, 2025, subpoena specifically commanded and required Daniel Anderson—who is a Vice President of Woolpert—to appear personally and produce the records set forth in the subpoena.

107. Woolpert had knowledge of the subpoena when it was formally served on Anderson, who was (and continues to be) a Woolpert Vice President at the time of service.

108. Woolpert had knowledge of this lawsuit when it was formally served on DCS.

109. Woolpert did not take action to formally appear in the instant lawsuit until approximately 3:23pm on November 24, 2025, less than 24 hours prior to the Court's previously scheduled November 25, 2025, 9:30am hearing on the motions then pending in this case.

110. Upon information and belief, Woolpert is in possession of the MobileAssessor records that are being requested by the Auditor in his subpoenas.

111. Woolpert has represented to the Auditor and this Court that it is in possession of the records being requested by the Auditor in his subpoenas.

112. As of the date of the filing of this First Amended Petition, Woolpert has not produced all of the requested records or otherwise complied with the subpoena.



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113. The Auditor respects the Court's time. It is an unusual instance where the Auditor requires the Court's assistance to enforce a subpoena to obtain records necessary to conduct an audit. Unfortunately, by either an inability or a refusal to comply with their respective subpoenas, the Assessor and/or DCS and Woolpert have impeded the audit of the Assessor's Office. The importance of the audit being concluded cannot be overstated: the taxpayers of Jackson County have been facing uncertainty from the 2023 assessments for almost two years! The conclusion of the audit and the issuance of the Auditor's Report are necessary for the county to move forward with the assessment process in a timely manner that aligns with any recommendations set forth in the audit report.

114. Despite the passage of approximately nineteen months, acknowledging being in possession of the requested records, and being served with two separate subpoenas, Defendant DCS, and Woolpert on their behalf, continuously refuse to satisfy repeated requests for the MobileAssessor information.

115. The Auditor asks this Court to enter a declaratory judgment as set forth below, determine who is in possession of the MobileAssessor records being requested, and to enforce the Auditor's two subpoenas issued on February 24, 2025.

Count I - Declaratory Judgment

116. Paragraphs 1 through 115 are incorporated and re-alleged as if fully set forth herein.

117. The Auditor is conducting an ongoing audit of the Assessor and Assessment Process, and in conducting such audit, the Auditor is entitled to all records that are related



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to an audit conducted under the Missouri Constitution and in accordance with statute.
Section 29.235, RSMo.

118. In conducting the audit of the Assessor and Assessment Process, the Auditor is entitled to question witnesses. Section 29.235.4, RSMo.

119. In conducting the audit of the Assessor and Assessment Process, the Auditor is entitled to require witnesses to answer questions under oath. Section 29.235.4, RSMo.

120. The need to examine records, question witnesses, and require witnesses to be examined upon oath as set forth herein has been and will be ongoing in nature.

121. The Auditor has a legally protectable interest in performing his constitutionally and statutorily required duties in the manner provided by law.

122. The Assessor's refusal to provide the requested records has no basis in law.

123. DCS's refusal to provide the requested records has no basis in law.

124. Woolpert's refusal to provide the requested records has no basis in law.

125. A subpoena for records has been served on both the Assessor and DCS via a formal process server and full compliance with the respective subpoenas has been refused, thus a justiciable controversy exists.

FOR THE FOREGOING REASONS, the Auditor requests that this Court enter judgment in favor of the Auditor and make the following declarations of law:

I. The Missouri Constitution does not deny the Auditor access to any record or any category of records or to the testimony of relevant witnesses;

II. In conducting an audit, the Auditor and his authorized representatives have the power to subpoena witnesses and to take testimony under oath, and to assemble records



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and documents by subpoena or otherwise; and for such other and further relief as the Court deems just and proper.

Count II - Enforcement of the Auditor's Subpoena

126. Paragraphs 1 through 125 are incorporated and re-alleged as if fully set forth herein.

127. The Auditor is conducting a lawful audit of the Assessor and Assessment Process pursuant to his constitutional and statutory authority. The records requested are within his authority to demand, are limited in scope, and are reasonably related to the performance of an audit by the Auditor under Missouri law.

128. The requirement of the production of the requested records is not too indefinite.

129. The records being sought from both the Assessor and DCS and/or Woolpert are reasonably relevant to the performance of the audit being conducted by the Auditor under Missouri law.

FOR THE FOREGOING REASONS, the Auditor requests this Court enter judgment enforcing the subpoena in the following respects:

I. That Defendant Jackson County Assessor produce the records requested in Exhibit A attached to the Auditor's subpoena issued February 24, 2025 (Exhibit 2); and for such other and further relief as the Court deems just and proper; and/or

II. That Defendant Data Cloud Solutions, LLC, produce the records requested in Exhibit A attached to the Auditor's subpoena issued February 24, 2025 (Exhibit 3); and for such other and further relief as the Court deems just and proper; and/or



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III. That Defendant Woolpert, Inc., produce the records requested in Exhibit A attached to the Auditor's subpoena issued February 24, 2025 (Exhibit 3); and for such other and further relief as the Court deems just and proper.

Respectfully submitted,

/s/ LeslieAnn Korte
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*Attorneys for Petitioner
 Missouri State Auditor*

RULE 55.03 CERTIFICATE

The undersigned hereby certifies that the foregoing was filed electronically, the attorney shown thereon as the signer signed the original of the foregoing, and the original signed filing will be maintained by the filer for a period of not less than the maximum allowable time to complete the appellate process.

/s/ LeslieAnn Korte
 LeslieAnn Korte, Mo Bar #61273



Appendix P
Jackson County Assessment Appeals Process
Board of Equalization's Responses to Audit Recommendations



BOARD OF EQUALIZATION

JACKSON COUNTY ADMINISTRATION BUILDING
1300 WASHINGTON STREET SUITE 180
KANSAS CITY, MO 64105

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(816) 881-3309

March 19, 2026

Mr. Todd Schuler
VIA EMAIL TODD.SCHULER@AUDITOR.MO.GOV
Audit Manager
Office of the State Auditor
Fletcher Daniels State Office Building
615 E. 13th Street, Room 511
Kansas City, MO 64106

Dear Mr. Todd Schuler,

In response to your request for my office's response, please see the information below. In considering these responses, the BOE would like to state that the BOE is now comprised of three new permanent members, new legal counsel and several new staff members. The BOE recognizes that the assessment cycle of 2023 was voluminous and that changes and consistency prospectively is absolutely necessary. To that effect, the new board members, legal counsel and staff believe the changes implemented will ensure future assessment cycles are more beneficial to the taxpayers of Jackson County, Missouri.

1.1 The Board of Equalization (BOE), along with the County Executive and Assessment Department (AD) take steps to ensure future reassessment allows taxpayers their due process rights, and includes an effective appeals process.

The BOE is committed to continuing to working with the county legislature and the assessment department in all aspects of the state-mandated reassessment process, including, but not limited to, the timely execution of the appeals process. In addition, the BOE will continue to review the findings and recommendations contained within this report, and in collaboration with the county legislature, make any additional changes necessary. Changes which have already been implemented include training and supervision of hearing officers; the BOE entering decision dates and sending their own notices. In addition, the taxpayers receive information directly from the BOE including both written and verbal outline of how the procedure will occur. The BOE is exercising due diligence to assure autonomy of the BOE is present and there is no outside influence. Because there was such a voluminous volume of appeals form 2023, the BOE has been strident in reducing the amount of appeals still open and will maintain their due diligence to see that taxpayers receive their hearing date and decisions.

1.2 The Board of Equalization ensures all meetings minutes are prepared in compliance with state law for all closed meetings.

The Board of Equalization will ensure all meeting minutes are prepared in compliance, including both open and closed sessions. In addition, the BOE complies with all notice requirements before scheduling of meetings.



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Board of Equalization's Responses to Audit Recommendations



BOARD OF EQUALIZATION

www.jacksongov.org

JACKSON COUNTY ADMINISTRATION BUILDING
1300 WASHINGTON STREET SUITE 180
KANSAS CITY, MO 64105

(816) 881-3309

1.3 The Board of Equalization ensure necessary training and legal advice is obtained for any relevant law changes, and implement procedural changes as needed.

The BOE has held several training meetings in response to the State Tax Commission's orders in 2025. The BOE has legal counsel who frequently answers and provides legal opinions when necessary. The BOE met with the State Tax Commission to implement the execution of their legal order in 2025 and the process of the same.

1.4 The Board of Equalization 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 BOE maintains its independence over assessment appeals.

The BOE is now comprised of new permanent members and new legal counsel. The BOE has been able to implement all duties including notices, scheduling and sending decisions. These same procedures were previously completed by the AD.

2.1 Require the AD to meet its statutory burden of proof, including providing proof of proper notification, inspection, appraisals and comparable information.

Current BOE members are now requiring detailed information from the AD inclusive of the need or waiver of physical inspection, and proof as to why the AD deviated from the State Tax Commission order for an evaluation. If AD's recommendation is over 15%, a physical appraisal is now required. The BOE further requires the AD to explain how the values are reached and what applications were used.

The BOE relies not only on the AD but also requires evidence from the taxpayer as well, including bedroom and bathroom counts, new improvements and concerning issues with the property.

2.2 Ensure the AD submits information at least three (3) days prior to all appeals and refrain from considering any information submitted late, as required by BOE rules.

Both the AD department as well as the taxpayer, will be required to produce exhibits and information at least three (3) days prior to the appeal hearing. In the event that such information is not filed at least three (3) days prior to the hearing, the BOE advises the taxpayer or assessment that they have not complied with the documentation to be considered but may speak about the issues in order to advise the BOE but those documents will be excluded.

2.3 Only consider comparable property information that complies with state law.

Current BOE members are now complying with Missouri Revised Statute 137.115 when considering comparables. The formula the BOE relies upon for appropriate comparables after starting with the statute as a baseline and applying appropriate methodology.



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 Board of Equalization's Responses to Audit Recommendations



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2.4 Notify taxpayers of all hearings at least seven (7) days prior to the hearing date in compliance with Jackson County Code.

The BOE has implemented sending notices at least 7 days prior to the hearing date and also do a three day call before the hearing date. The BOE staff uses all communication tools provided by the taxpayer inclusive of phone, letter and email provided by the taxpayer.

3.1 The Board of Equalization and the Assessment Department ensure the process for requesting an appeal is clear and not easily confused with other requests.

The BOE has implemented this recommendation by examining and revising the dropbox located on the website to make sure the taxpayer can choose an appeal and/or an internal inspection. This matter has already been rectified as there was some confusion about the dropbox located on the website. In addition, there has been some confusion about personal property vs. real property appeals and new language will be applied to the instructions.

I.

3.2 Ensure sufficient time is provided to taxpayers to appeal their assessment decision and that AD information is readily available to taxpayers.

The BOE will ensure that sufficient time is provided to taxpayers to appeal and that information is readily available to the taxpayer. The appeal cycle of 2023 resulted in voluminous appeals which led to the deadline being extended on several occasions to accommodate the number of appeals. The BOE has continued to reduce the amount of appeals and recognizes a need to extend if necessary. The BOE is hopeful that future appeal cycles will not be of the same volume as the 2023 assessment cycle.

3.3 Send acknowledgements of tax appeals as required by county code and retain documentation to support the acknowledgment was sent.

The BOE will ensure that acknowledgment of tax appeals are sent and have implemented a method for tracking of appeals so that they are not lost in the numerous steps to preserve the taxpayers rights.

4.1 Ensure hearing officers complete and retain documentation to support valuation.

The BOE will ensure hearing officers retain their documentation of meetings with taxpayers and they are uploaded into the taxpayers appeal case. Also see answer to 2.2 above.

4.2 Ensure decisions and stipulation agreements are reviewed and approved by a majority of the BOE as required, and all lists of such agreements are retained.

See answer 4.1. The BOE will ensure that MOS and stipulation agreements are reviewed and approved by a majority of the BOE and all such agreements will be retained.



Appendix P
 Jackson County Assessment Appeals Process
 Board of Equalization's Responses to Audit Recommendations



BOARD OF EQUALIZATION

www.jacksongov.org

JACKSON COUNTY ADMINISTRATION BUILDING
 1300 WASHINGTON STREET SUITE 180
 KANSAS CITY, MO 64105

(816) 881-3309

4.3 Notify taxpayers of all hearings at least 7 days prior to the hearing date in compliance with the county code.

The BOE is now sending notices at least 7 days prior to the hearing date and also do a three day call before the hearing date. The BOE staff uses all communication tools provided by the taxpayer inclusive of phone, letter and email provided by the taxpayer.

4.4 The County legislature and AD refrain from entering into contracts that could limit the effectiveness and impartiality of hearing.

This issue has been rectified as any bonus discussion has been eliminated.

5.0 The BOE ensure written rulings and Notice of Decision letters are sent in a timely fashion back to all taxpayers and in compliance with the county code.

The BOE is now sending written decisions to the taxpayer directly from the BOE and on BOE letterhead after the hearing date. The BOE staff uses all communication tools provided by the taxpayer inclusive of phone, letter and email provided by the taxpayer.

Regards,

/s/Cheri Cole Simpkins
 Cheri Cole Simpkins, #41580
 211 NW Executive Way
 Suite G
 Lee's Summit, MO 64063
 Attorney for BOE

Nathaniel Petty

Nathaniel Petty
 BOE Chairman

Terrell Walls

Terrell E. Walls
 Vice-Chairman

James Glover III

James Glover III
 Board Member



Appendix Q
 Jackson County Assessment Appeals Process
 County Legislature's Responses to Audit Recommendations



JACKSON COUNTY LEGISLATURE


Honorable Auditor Fitzpatrick,

The Jackson County Legislature appreciates the opportunity to review and respond to your audit of the County's 2023 Assessment and Board of Equalization Appeals Process. In August of 2023 the County Legislature requested your office to conduct a comprehensive audit of the county's assessment process based on taxpayer responses to the County's 2023 reassessment.

The Jackson County Legislature recognizes the time and effort the State Auditor's Office had to invest to provide a complete report of the appeal process and that the listed recommendations could only be made after such review. The Legislature endorses the recommendations outlined in the report. Many of the recommendations have already been implemented during the pendency of the audit. The County continues to review this process in order to provide a fair appeal system.

The Jackson County Legislature has recently adopted ordinances to more clearly differentiate the roles of the Assessment Department and the Board of Equalization for the appeal process that should ensure due process for the taxpayers and the decisions made during the appeal process. Other changes have been made, including improved access to information for the taxpayers with a direct portal for individuals to review the information collected by Assessment.

The Jackson County Legislature appreciates and supports the recommendations of the Auditor's Office. The Jackson County Legislature will continue to ensure that the appeals process operates to provide the taxpayers with their due process rights and to secure confidence in both the Assessment Department and the Board of Equalization.


 Chairman Manuel Abarca IV

JACKSON COUNTY COURTHOUSE
 415 E. 12th Street, 2nd Floor Kansas
 City, Missouri 64106
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Appendix R
Jackson County Assessment Appeals Process
County Executive's Responses to Audit Recommendations



PHIL LeVOTA
COUNTY EXECUTIVE

816-881-3333

Jackson County Courthouse
415 East 12th Street, Second Floor
Kansas City, Missouri 64106
jacksongov.org

March 18, 2026

Honorable Auditor Fitzpatrick,

The Jackson County Executive appreciates the opportunity to review and respond to your audit of the County's 2023 Assessment and Board of Equalization Appeals Process. In August of 2023 the County Legislature requested your office to conduct a comprehensive audit of the county's assessment process based on taxpayer responses to the County's 2023 reassessment.

The Jackson County Executive recognizes the time and effort the State Auditor's Office had to invest in providing a complete report of the appeal process and that the listed recommendations could only be made after such review. The Executive endorses the recommendations outlined in the report. Many of the recommendations have already been implemented during the pendency of the audit. The County continues to review this process in order to provide a fair appeal system.

More specifically, the Administration has emphasized the importance of providing proper notice and a fair hearing to Jackson County taxpayers who appeal their assessment values. The County agrees that the process should be easy to understand and user friendly to the taxpayer. The BOE has been implementing measures consistent with the recommendations that have been made by the SAO. Further, the Board complies with all state statutes and County ordinances, including those that have been adopted recently to support due process in our appeal system. Improved notice practices and clear instructions will make the process function more efficiently and conveniently for the citizens of Jackson County in future reassessment cycles.

With the support of the Executive, the Jackson County Legislature has recently adopted ordinances to more clearly differentiate the roles of the Assessment Department and the Board of Equalization for the appeal process that should ensure due process for the taxpayers and the decisions made during the appeal process. Other changes have been made, including improved access to information for the taxpayers with a direct portal for individuals to review the information collected by Assessment.

The Jackson County Executive appreciates and supports the recommendations of the Auditor's Office and will continue to ensure that the appeals process operates to provide the taxpayers with their due process rights and to secure confidence in both the Assessment Department and the Board of Equalization.

Sincerely,

Phil LeVota
County Executive