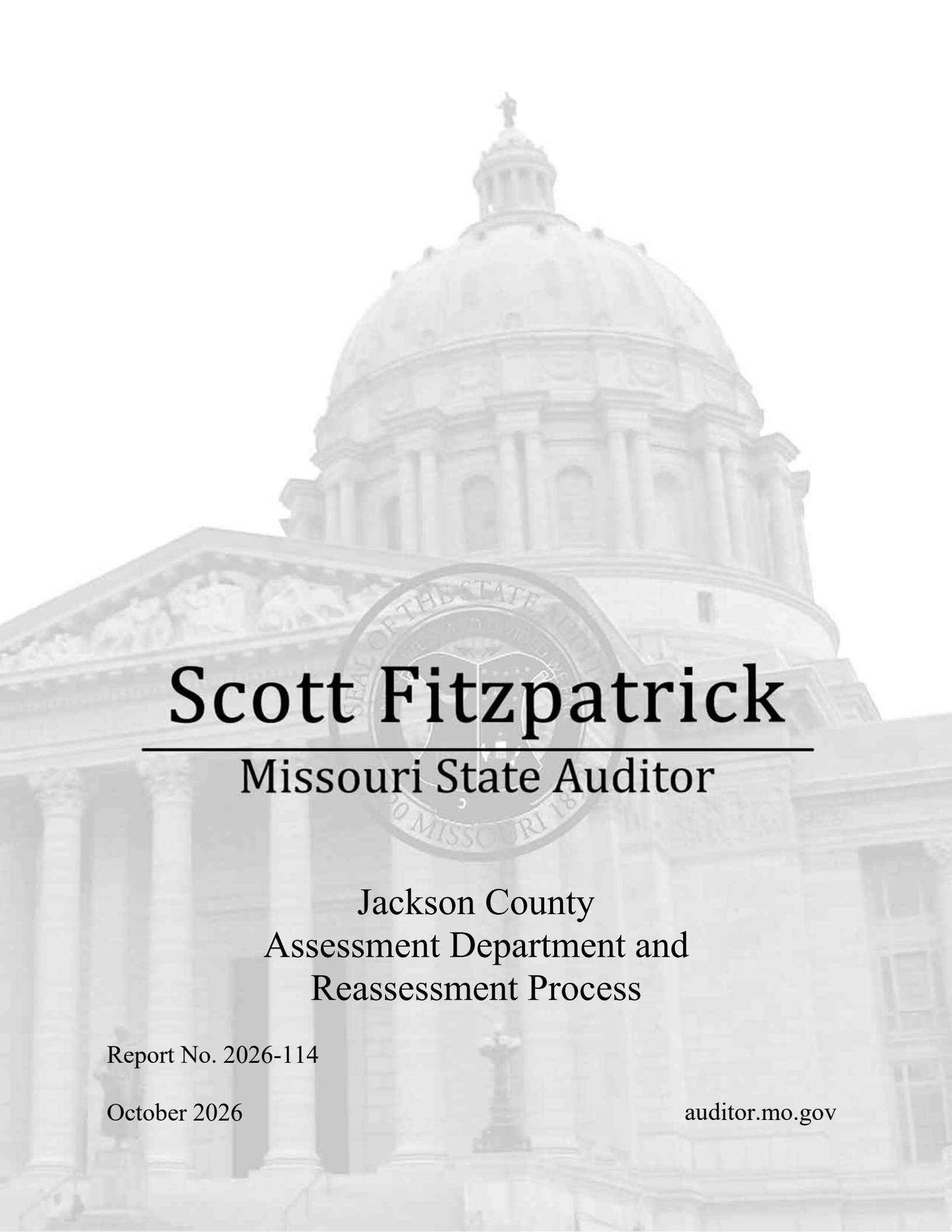


Scott Fitzpatrick

Missouri State Auditor

Jackson County
Assessment Department and
Reassessment Process

Report No. 2026-114

October 2026

auditor.mo.gov

Scott Fitzpatrick
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Jackson County Assessment Department and Reassessment Process

Background

In 2023, the Missouri State Auditor's Office (SAO) Whistleblower Hotline received numerous taxpayer concerns regarding the Jackson County reassessment process. The SAO sent a letter to former 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 county's reassessment process due to concerns regarding the 2023 biennial reassessment process. Despite the audit being requested by the Jackson County Legislature, auditors met resistance from the Jackson County Assessment Department (AD), the Board of Equalization (BOE), and other county officials, who acted to prevent the audit from being conducted. These actions included providing limited information and only providing access to necessary AD and BOE records after serving 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. Additionally, the county reassessment process was subject to multiple lawsuits, which the county claimed caused further delays in its responses.

Reassessment Process Was Ineffective From the Beginning

The 2023 reassessment process was flawed from the outset and a failure to address issues early and pursue incremental increases to residential real property reassessments placed a significant burden on taxpayers. AD leadership did not appropriately consider statutory requirements for percentage changes in assessed valuation, may have unnecessarily increased 2023 assessed valuation, and did not actively participate in contract implementation meetings. The 2023 reassessment process was not designed to comply with the additional notice and inspection requirements in Sections 137.115 10 through 12, RSMo, enacted in August 2020, or address prior audit recommendations for improvement. Delays in issuing contracts for and implementing the Computer-Assisted Mass Appraisal (CAMA) system reduced the time the AD and Tyler had to complete the 2023 reassessment process. The parcel-by-parcel review process was significantly delayed and would have required considerable resources to complete by the original contract deadline of December 2022. The AD did not sufficiently monitor the progress of the CAMA implementation or ensure required contract monitoring was performed.

Taxpayer Notices Were Insufficient and Untimely

As noted in the preliminary review issued in 2023, the AD failed to provide clear written notification to taxpayers of their rights regarding physical inspections, and what notification was given was inaccurate and often untimely. As a result, residential real property assessed valuation increases over 15% were invalid. Initial and impact notices were not sufficient to notify taxpayers of their rights regarding interior inspections and were not sent to all required taxpayers in time for them to make informed decisions. The AD was aware as early as April 2023 that it likely did not have the time needed to provide notices to taxpayers of increases over 15%. The use of doorhangers was ineffective in notifying taxpayers of visits and/or gathering information for reassessment purposes. The doorhangers left during parcel-by-parcel review visits were not always provided as required and did not include

necessary information to inform the taxpayers of their rights, and the AD did not process the doorhangers filled out by the taxpayers and submitted to the AD.

Parcel-By-Parcel Reviews Were Insufficient to Support Valuations

As noted in the preliminary review and confirmed by the State Tax Commission, the AD's data collection process, known as its parcel-by-parcel review, did not qualify as an inspection that would allow the county to increase assessed valuations of residential properties in excess of 15%, as AD officials claimed. Additionally, the exterior inspections were often completed in short time frames and away from the property, did not include a review of the property as required by statute, and did not include a notation of condition. There is no evidence interior inspections were always conducted when requested or parcel information was updated based on the interior inspection. Finally, the Director did not notify law enforcement as required when conducting the inspections.

Assessment Review and System Controls Were Inadequate

Significant deficiencies exist in the county's controls over the reassessment process resulting in inadequate oversight during parcel-by-parcel reviews and the risk of unsupported system changes. The AD did not ensure required quality control reviews were conducted, did not ensure the MA system records of data collector activity and parcel-by-parcel reviews were used to monitor the data collection process, and did not ensure the photographs always represented contemporaneous inspection information. The AD has not restricted edit access within the CAMA system, allowing users to modify assessment data without oversight or documented review. This allowed an erroneous mass edit to assessed valuations in 2023. In addition, users share MA login credentials preventing direct accountability for changes to data.

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.

Jackson County
Assessment Department and Reassessment Process
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SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

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

We have audited certain operations of the Jackson County Assessment Department and Reassessment Process in fulfillment of our duties under Chapter 29, RSMo. The State Auditor initiated audits of Jackson County in response to a formal request from the Jackson County Legislature. 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 Department and reassessment process.

2. Evaluate the county's compliance with certain legal provisions, as they relate to the Assessment Department and reassessment process.

3. Evaluate the economy and efficiency of certain management practices and procedures, as they relate to the Assessment Department and reassessment 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 Department and reassessment process.

An additional report, Report No. 2026-037, *Jackson County Assessment Appeals Process*, was issued in April 2026.

Scott Fitzpatrick
State Auditor

Jackson County
Assessment Department and Reassessment Process
Introduction

Background

In 2023, the Missouri State Auditor's Office (SAO) Whistleblower Hotline received numerous taxpayer concerns regarding the Jackson County reassessment process. The SAO sent a letter to former 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 county's reassessment process due to concerns regarding the 2023 biennial reassessment process. Pursuant to that request, we began the audit on September 25, 2023.

Jackson County is governed by a Home Rule Charter established in 1970. The Jackson County Assessment Department (AD) assesses over 300,000 certified parcels, which included approximately 240,000 residential parcels during the 2023 reassessment process. In 2023, the AD had 82 employees, and at December 31, 2025, it had 96 employees. The county's population was 717,204 in 2020, according to the U.S. Census Bureau.

The Jackson County Director of Assessment (Director) was an appointed office for the 2023 reassessment process.[1] The appointed officials and their compensation paid for the year ended December 31, 2025, are listed below:

Member	Salary
Gail McCann Beaty, Director of Assessment (1)	$147,077 (2)
Maureen Monaghan, Deputy Director of Assessment (3)	$133,167 (4)

(1) Gail McCann Beatty was removed from office on November 5, 2025. She filed a wrongful-termination lawsuit (2516-CV41892) with trial set for May 24, 2027. She is referred to as "Director" for the remainder of the report.
(2) Gail McCann Beatty also received a monthly $55 cell phone allowance.
(3) Maureen Monoghan was appointed as acting Director of Assessment effective November 14, 2025. She is referred to as "Deputy Director" for the remainder of the report.
(4) Maureen Monaghan's salary includes out-of-class pay effective November 14, 2025.

Relevant legal provisions

Missouri statute and Jackson County Code define the AD's 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 values be determined as of January first of each odd-numbered year and shall be applied 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.

[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. On August 4, 2026, Missouri voters approved Amendment 2, which changed the Missouri Constitution to require all charter counties, including Jackson County, to elect a county assessor. The first assessor election in Jackson County will be in 2028.

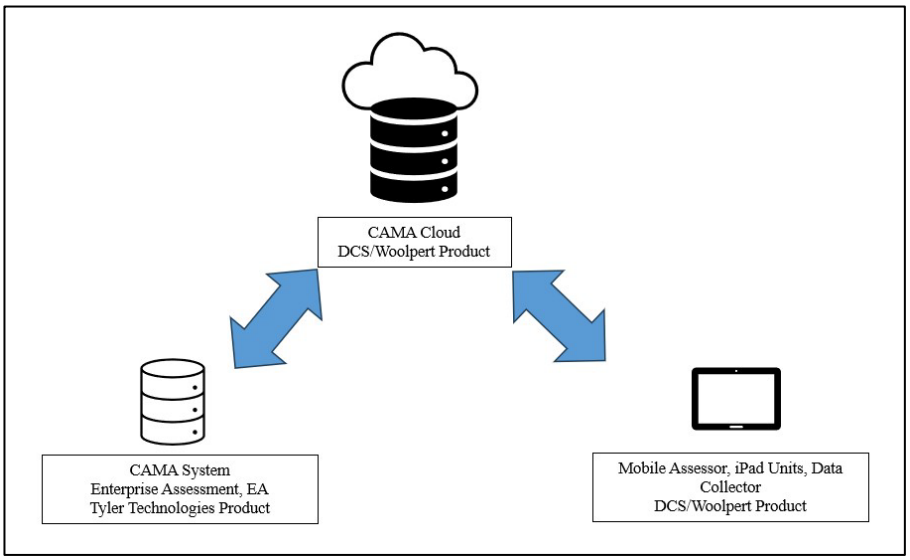
Sections 137.115.10 through 12, RSMo, outline the requirements for inspection of a property when the assessed valuation increases by more than 15% since the last assessment. Section 2002, Jackson County Code, includes additional requirements for parcels that increase more than 15% since the last assessment cycle, including a mandatory notice being left at the parcel at the time of inspection. Section 2002 also provides direction on how to conduct an inspection, and what does not constitute an inspection.

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, including on-site data collection for each parcel within the county. Costing the county nearly $18 million and an additional $1 million annually on software, with 2 years paid upfront, the reassessment and development of a new CAMA was a significant undertaking for Jackson County and the AD and had a significant and lasting effect on Jackson County taxpayers.

The 2023 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 reassessment process including inspections. In addition, the county continued an ongoing contractual relationship with Data Cloud Solutions (DCS) for the 2023 reassessment process for handheld mobile assessment units that house the Mobile Assessor (MA) system used by staff conducting on-site property reviews, along with a separate license for Tyler to conduct the parcel-by parcel review. Data entered into the units was used by the AD and CAMA system for reassessments. The Enterprise Assessment (EA) system houses all of the assessment data collected by the MA, as well as calculated valuations. For purposes of this report, the EA will be referred to as its common name, CAMA. Before the data was mapped into the CAMA system it was stored in the CAMA Cloud environment. The following diagram shows how the systems work in tandem and the flow of data between components:

Figure 1: Assessment system diagram



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 in 2023, 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 Board of Equalization (BOE).

Assessment appeals

Taxpayers who dispute their assessed market value and resulting assessed valuations[2] 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.

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).

[2] 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 should result in the same percentage change in assessed valuation.

SAO investigation, preliminary review, and audit efforts

In January 2021, the SAO released Report No. 2021-001, *Jackson County Departmental and Other County Policies and Procedures,* in which the SAO recommended Jackson County enter into timely contracts and monitor the biennial reassessment process in both the immediate and future years. In December 2023, the SAO released its preliminary review of the reassessment process (Report No. 2023-086, *Jackson County Assessment Department Preliminary Review* (see Appendix A)) 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. In April 2026, the SAO released its audit of the appeals process (Report No. 2026-037, *Jackson County Assessment Appeals Process)* in which the SAO found an ineffective appeals process in part due to the flawed and non-compliant 2023 biennial reassessment process.

Significant legal actions

The 2023 reassessment process resulted in numerous legal actions by the Attorney General's office (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 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 appealed (WD88161). On July 20, 2026, the Court of Appeals granted the parties joint voluntary dismissal of all pending appeals, and all appeals were ordered dismissed.

- 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, continuing to argue the STC overstepped its authority when it issued the August 6, 2024, order capping 2023 residential assessed valuations at 15%, and requesting as alternative relief that the case be remanded to the Circuit Court with instructions to void the STC's order. On October 15, 2026, the parties filed a joint motion to continue oral argument, stating the parties had reached agreement in principle and fully intend to enter into a global settlement agreement resolving all matters at issue in the appeal. On October 19, 2026, the court sustained the motion to continue and placed the case on a docket for oral argument on December 9, 2026, stating no further continuances would be granted by the court.

- 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; that application was denied on March 31, 2026 (SC101491).

- 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. On April 2, 2026, the court certified, as members of the class, all owners of residential real property in Jackson County who paid real property taxes based on a 2023 assessed valuation that increased by more than 15% over the prior assessment cycle, excluding increases due solely to new construction or improvements. On August 24, 2026, the court held a status conference wherein the parties notified the court that they had entered into an agreement to resolve all pending claims, and they would file a request for a preliminary approval of the class settlement. The court set the case for a preliminary fairness and approval hearing for October 6, 2026. On September 24, 2026, the parties filed a Joint Motion for Preliminary Approval of Class Action Settlement, Direction of Class Notice, Appointment of Settlement Administrators, and Scheduling of a Fairness Hearing, and Suggestions in Support, with a copy of the proposed settlement attached as Exhibit 1. The proposed settlement agreement specifies how any tax overage would be calculated for the 2023 and 2024 tax years for each affected parcel, with any such overages to be applied as a credit on the taxpayer's next three successive tax bills. On September 25, 2026, the court entered an order preliminarily approving the settlement and setting a fairness and final approval hearing, and on October 6, 2026, the court held a hearing on the preliminary approval of the class action settlement and entered an order setting forth the deadlines for class notification and other provisions of the settlement and agreement. The court scheduled a final fairness hearing for November 23, 2026, at which time the court will consider final approval of the class settlement, any objections, the fee and expense application and service award, and entry of a consent judgment to be submitted by the parties.

- In May 2025, the STC issued an order requiring the county to cap 2025 reassessment increases at 15%, which the county agreed to do.

- On April 8, 2026, the Cooperating School Districts of Greater Kansas City and the superintendent for each of the 12 school districts located within Jackson County signed and submitted a letter to the County

Executive, expressing concerns with the plans for property tax credits for prior years and for caps placed on certain commercial properties. In this letter, the superintendents claimed that county officials had repeatedly advised them they could recoup any losses that result from the tax credits via a new recoupment levy, effectively requiring those taxing jurisdictions that can implement recoupment levies to raise their levy rates. The superintendents' letter pointed to an August 12, 2024, memo written by the Jackson County Counselor advising the County Legislature that in the context of proposed tax refunds due to the 2023 assessments, any money to be refunded was not, for the most part, Jackson County's money to refund, but instead it was money that had been collected on behalf of the taxing jurisdictions. The superintendents' letter cautioned that if the county continued with its proposed tax credit plan and cap on certain commercial properties, the school districts would move to protect their rights via litigation. On April 14, 2026, the County Executive responded to this letter in a prerecorded social media video in which he expressed his intent to continue forward with both the proposed tax credits and the 15% cap on certain commercial properties.

- On June 16, 2026, the School District of the City of Independence (District No. 30) and Fort Osage R-I School District filed a Petition for Preliminary Injunction, Permanent Injunction, Declaratory Relief, and Damages, arguing the county had no authority to: (1) issue refunds or credits without written applications by taxpayers; (2) claw back taxes already disbursed to taxing jurisdictions in order to fund the county's tax credits; or (3) withhold disbursement of revenue from property tax payments to the school districts based on the county's unilateral adoption of a cap on certain commercial properties assessed at $5,000,000 or less (2616-CV20281). On July 31, 2026, the Independence School District requested a dismissal from the case. On August 5, 2026, the Fort Osage R-I School District filed a motion for a preliminary injunction, seeking to immediately enjoin the county from withholding property tax payments from the school district, amongst other relief. On September 18, 2026, the court denied the motion for preliminary injunction as it related to the residential refunds or credits concerning tax years 2023 or 2024. The court granted the motion for preliminary injunction as it related to the refunds or credits associated with the 2025 commercial property cap, and enjoined the county from withholding property tax distributions otherwise payable to the school district for the purpose of funding refunds or credits associated with the 2025 commercial property cap (unless the affected taxpayer timely filed the written application required by Section 139.031.5, RSMo, and the claim otherwise satisfied the requirements of state law). While the motion for preliminary injunction was granted in part and denied in part, this litigation remains ongoing for adjudication on the merits.

Jackson County impeded audit

Despite the audit being requested by the Jackson County Legislature, we met 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 serving 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 reassessment 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:

- Between September 25, 2023, and 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 for the BOE, stating on multiple occasions that these were protected by attorney-client privilege. Only after we issued a subpoena in December 2024, did the county finally confirm, in a meeting in January 2025, that there were no BOE closed meeting minutes maintained prior to 2025. Once the county began taking minutes in 2025, officials provided a summary file of topics discussed during BOE closed meetings.

- 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 MA data.

- 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. The date the CAMA 2099 version for Parcel-by-parcel was merged 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 the contract (if any).
    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,[3] to be provided to DCS (see Appendix D). 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 C) and to Registered Agents, Inc, to be provided to DCS (see Appendix D). 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 E and F). While this case was pending, the SAO continued its fieldwork in the county.

While SAO personnel worked as effectively and efficiently as possible given the difficulties encountered, the delays increased audit costs. We notified 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, and met with the full Legislature on May 5, 2025, with the 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 letters to confirm their understanding of the additional costs and audit objectives, but we did not receive a signed copy from any of the county legislators. The reasons for the additional costs included delays caused by the AD and BOE withholding of certain records and the significant number of concerns we needed to address. 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 of Equalization Chair, and Gail McCann Beatty, Director of Assessment, to compel them to provide testimony and/or produce records and documents related to their testimony (see Appendixes B and C). 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 Gail McCann Beatty on June 18, 2024. Representatives of the SAO also recorded interviews with the AD personnel during our audit.

[3] 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.

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 reasonable to expect that similar reports could be provided for items requested from the same population. When we asked 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 makes any sense outside of the software. Woolpert and DCS later admitted their software was incapable of pulling the data and producing the reports in a format that is readable outside of the software application.

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 the MA system to allow for our own review of the data in the system. We received access to all of the parcel-by-parcel review data on January 5, 2026, and used this data to analyze parcel data and reach conclusions discussed in the Management Advisory Section. 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 September 2025, county voters recalled County Executive Frank White, Jr. On October 13, 2025, the County Legislature appointed Phil LeVota Acting County Executive.

Subsequently, after most audit work concluded, the Acting County Executive announced tax credits that cap 2023 residential assessed valuation increases at 15%. This was after the STC's order to roll back 2023 residential assessed

valuations to 15% increases that the former County Executive refused to follow.

In December 2025, the Acting County Executive announced the county would return property tax overpayments from improper 2023 assessments as automatic tax credits and moved the 2025 property tax payment deadline to January 31, 2026. He later expanded the credits to include taxpayers who obtained adjusted valuations through informal stipulations, hearing officers, or BOE appeals. 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 this audit included, but was not necessarily limited to, the 2 years ended December 31, 2023.

Our methodology included reviewing requests for proposals, contracts and contract amendments, summaries and reports from contract meetings, applicable legislative meeting minutes, written policies and procedures, legal communications, and other pertinent documents; reviewing information regarding real property assessments 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. When appropriate, we projected the results of our sample testing to the respective populations.

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

To evaluate the AD'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.
- We reviewed communications between Jackson County and taxpayers related to impact notices of assessed valuations, tax adjustments, hearings, interior inspections, and other assessment processes.

- We reviewed Jackson County legislative open meeting minutes that related to the assessment department from January 1, 2019, through July 31, 2025.

- We reviewed Sunshine Law requests from January 1, 2023, through December 31, 2023.

- We reviewed a report of Jackson County's assessment process prepared by the International Association of Assessing Officers (IAAO).

- We evaluated differences in assessment processes between Jackson County and other Missouri counties, as related to our audit objectives.

- We interviewed various current and former AD personnel, including the Director and Deputy Director, about the processes used to obtain/verify property characteristics, and to obtain an understanding of how the data was entered, used, shown, reviewed, and accessible from the CAMA and the MA systems.

- We conducted interviews with contractors and subcontractors that were part of the 2023 reassessment.

- We conducted interviews with the Director and Deputy Director of Assessment to discuss the planning, progression, and results of the 2023 reassessment process.

- We reviewed project executive status reports and status update meetings from December 2020 through February 2023.

- We reviewed the 2023 contracts and amendments with Tyler Technologies, as related to our audit objectives.

- We reviewed MA and CAMA Cloud administrative reports to review the activity of 79 data collectors, 5 desktop reviewers, and 1 quality control reviewer.

- We used the CAMA Cloud system that contained live MA data to look at data collectors' GPS locations during the parcel-by-parcel reviews and the recorded time stamps when marking each parcel complete.

- We tested a statistically valid sample of residential subclass 1 parcels with an increase of over 15% in assessed value. The sample selection was based on a population of 200,674 residential parcels with over a 15% increase from the prior assessed value, a 95% confidence level, and an expected error rate of 5%, which provided us with 385 residential parcels to test whether physical and interior inspections were properly conducted

and documented by the AD. Specifically, our work included ensuring GPS, photo, and entrance time stamps align; confirming inspections lasted at least five minutes; verifying inspections occurred within required time periods and contracted hours; matching photos to correct property locations; reviewing maintained documentation such as door hangers; reviewing documentation of visual inspection of all exterior sides; reviewing notes of any impediments encountered; ensuring data collectors followed the correct inspection order, as required by contract; verifying the completion and application of data from interior inspections, when requested; and determining if the AD sent reassessment notices by the June 15, 2023, deadline. When appropriate, we projected our results to the population.

- We evaluated data uploaded from the MA system to the CAMA cloud system and reviewed the process used to obtain and verify the data to determine compliance with contract, local, and state requirements.

- We evaluated whether the AD maintains support for its valuations by reviewing parcel information, assessment information, and appeals information provided by the AD and AD data from the CAMA system.

1. Reassessment Process Was Ineffective From the Beginning

The 2023 reassessment process was flawed from the outset and a failure to address issues early and pursue incremental increases to residential real property reassessments placed a significant burden on taxpayers. As noted in our preliminary review and discussed in the remainder of this report, the Assessment Department (AD) failed to provide clear written notification to taxpayers of their rights regarding physical inspections or inspect properties as required by statute, and as a result, residential real property assessed valuation increases for approximately 200,000 properties were illegal. This led to extensive appeals efforts on the part of taxpayers and extensive litigation (see Background section). Despite the county's disagreement with our preliminary review, the State Tax Commission (STC) confirmed our results in its order dated August 6, 2024, and the order was upheld by the courts on March 31, 2025. This resulted in the STC requiring the county to roll back all 2023 residential real property assessed valuations increases to 15% or less.

The county could have avoided substantial inefficiencies discussed in this report and conserved considerable time and resources for both itself and its taxpayers due to the over 200,000 illegal assessments if AD leadership had (1) recognized the importance of addressing statutory changes during the reassessment process, (2) recognized the significant obstacles it faced when implementing the new Computer-Assisted Mass Appraisal (CAMA) system and conducting parcel-by-parcel reviews prior to January 1, 2023, (3) appropriately notified taxpayers of changes in their assessed valuations (see Management Advisory Report (MAR) finding number 2), and (4) elected to delay the transition to full market value assessments.

Significant legal provisions

In August 2020, the General Assembly passed significant changes to the assessment statutes, which required Jackson County to provide additional notice and perform inspections in accordance with statute for any residential real property assessed valuation that increased by more than 15%. Although these statutes were updated in 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.

Specifically, Sections 137.115.10 through 12, RSMo, outline the following requirements:

- Section 137.115.10, RSMo, requires the county conduct a physical inspection before the assessor may increase the assessed valuation by more than 15% since the last assessment, excluding increases due to new construction or improvements.

- Section 137.115.11, RSMo, requires the assessor to notify the property owner if a physical inspection is required by Section 137.115.10, RSMo,

in writing and provide clear written notice of the owner's rights relating to the physical inspection and gives them 30 days to request an interior inspection. This section also allows the taxpayer to request the AD perform an interior inspection during the physical inspection.

- Section 137.115.12, RSMo, requires the physical inspection include 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 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."

1.1 Ineffective leadership

AD leadership did not effectively manage the 2023 reassessment process. They did not appropriately consider statutory requirements for percentage changes in assessed valuation, may have unnecessarily increased 2023 assessed valuation, and did not actively participate in contract implementation meetings. They also did not reconsider pursuing full market valuations when faced with the numerous delays and obstacles as discussed in section 1.3 and MAR finding number 2. The lack of effective leadership contributed to the numerous illegal assessment increases of over 15%.

Statutory requirements ignored

In November 2023, the Director stated, "To be honest, I don't pay attention to who got 15% and who didn't. For me as an appraiser, I don't deal in percentages because the state statutes don't tell me to deal in percentages." However, as of August 2020, Sections 137.115.10 through 12, RSMo, specifically required assessors to consider the percentage increase in residential real property assessments if using a CAMA. In another November 2023 interview, AD officials indicated any inspection that occurred during the reassessment period would count as a physical inspection under Section 137.115, RSMo. The AD's position on this ignores the specific inspection requirements detailed in subsections 10 through 12 and fails to acknowledge the significant delays the department faced in completing any inspections.

In May 2026, we asked the Deputy Director about the Director's statement and whether statutory changes altered the AD's reassessment process. She indicated she would let the Director's words speak for themselves.

Increases over 15% may not have been necessary

In August 2024, in response to the STC order to roll back 2023 and 2024 values to a maximum of a 15% increase, the Director claimed that the full market value increases to real property assessed valuations were necessary because the properties were significantly undervalued. However, ratio

studies[4] conducted by the STC show Jackson County assessment values were at or near compliance with the STC standard of 90 to 110% of county sales prices (or market value) for the 2019 and 2021 reassessment cycles. The 2019 study conducted by the STC in 2019 and 2020 and released in 2021, indicates that Jackson County's assessment values weighted mean was 84.19% and weighted median was 85.69% of market values. While below the STC standard of 90 to 110%, the median value was close to the state average median of 88.09%. In May 2021, the county signed a memorandum of understanding (MOU) with the STC to address the undervaluation. In the agreement, the Director ("Assessor") agrees to "take steps necessary to make progress towards fair market value for all properties" but the MOU did not require the county to immediately reach this goal.

In the next STC ratio study, issued in 2023, for the 2021 and 2022 cycle, the county's sales ratio weighted median increased to 90.18%, which is within the compliance standards. This was achieved even with capping assessed valuation increases at 15% in 2021. This information was provided to the county in February 2023 prior to the June 30, 2023, valuation deadline and could have been used by the county to reevaluate the need for full fair market value assessed valuations.

AD did not reconsider assessed valuation increases over 15%

There is no evidence that the Director reconsidered assessed valuation increases over 15% even when faced with significant obstacles to CAMA implementation and meeting statutory notice and inspection requirements. Instead, as noted, the Director contended, in response to the STC, that full market increases were necessary. As discussed in section 1.3, CAMA implementation was delayed and AD personnel knew they had not performed all parcel-by-parcel reviews prior to the January 1, 2023, establishment of initial assessed valuations. Also, as noted in MAR finding number 2.1, as of April 2023, AD personnel knew they were unlikely to be able to provide notice to all taxpayers of their valuation increases over 15% as required. Rather than reconsidering valuation increases, the AD chose to use less detailed notices that also did not meet statutory requirements. Even if AD officials believed the parcel-by-parcel reviews and notices sent met statutory inspection and notice requirements, as they indicated, the significant delays encountered, at a minimum, required the AD to evaluate the legality of valuations with greater than 15% increases.

Status meetings

AD leadership did not participate in almost half of the CAMA implementation status meetings, which reduced the AD's ability to ensure the project was implemented in accordance with contract requirements. In

[4] The STC uses sales ratio studies as the primary tool for monitoring assessment performance, improving assessment equity, and assisting in market analysis. A ratio study is a statistical analysis that compares the appraised or assessed value to recent market sales prices to evaluate the accuracy, quality, and unity of property tax assessments.

addition, officials did not maintain documentation of the status meetings for June and July 2022 or any meetings after February 2023, as required by the Tyler contract. The topics discussed at these meetings included requirements to accept project documents, status of risk, and ensuring the county was on target for CAMA implementation. AD staff indicated there were additional meetings specific to the reassessment and parcel-by-parcel portions of the contract and the AD was an active participant in the meetings, but no minutes or other evidence of such meetings was maintained or provided.

Our review of all 53 CAMA implementation status meeting minutes maintained noted that the Director did not attend 33 of the 53 meetings and the Tyler Project Manager specifically requested her presence at 4 meetings in 2021 that she did not attend. During a September 2021 meeting, at which AD leadership was absent, the Tyler Project Manager indicated because of their absence they may not be aware of the needs of the project, such as resources required for testing the CAMA system functionality. As of February 2022, because the AD had not completed the tasks about which the Project Manager had expressed concerns the previous September, the project was labeled "at risk." Tyler personnel noted this could postpone the system going live and called for executive intervention and a need to evaluate the department's readiness based on the overall sentiment of management.

In one meeting, the county Project Manager indicated the Director and Deputy Director stated they were too busy to attend the status meetings and the Director stated she relied on the executive status reports for information about the CAMA implementation. Eventually, the Director began appearing at the status meetings; however, she only actively participated in the conversation in 8 of the 20 meetings she attended.

Conclusion

Given the significant impact real property assessed valuation increases have on taxpayers and political subdivisions within the county, it is concerning that AD leadership did not appropriately consider the statutory requirements, the obstacles it faced in implementing the CAMA system and inspecting properties, and the necessity of the increases before pursuing full market value assessed valuation increases greater than 15%. A more incremental approach to assessed valuation increases that considered the additional statutory requirements enacted in August 2020 would likely have saved the county and its taxpayers considerable frustration. Also, the lack of active participation by AD leadership gives at least the appearance that the county was not helping to ensure the effective implementation of the CAMA system and potentially put the project at risk.

1.2 Process was not designed to meet statutory requirements

The 2023 reassessment process was not designed to comply with the additional notice and inspection requirements in Sections 137.115 10 through 12, RSMo, enacted in August 2020, or address prior audit recommendations for improvement.

RFP did not address statutory changes

The Request for Proposal (RFP) and Tyler contract for the CAMA and reassessment services did not specifically address the August 2020 statutory changes or how the parcel-by-parcel reviews would meet statutory inspection requirements. There is nothing in the contract that discusses any additional work done for properties with assessed valuation increases over 15% until the June 2023 contract amendment that adds "15% inspections" to the work Tyler will perform. Otherwise, the contract included a general notation that the contractor should follow all applicable laws. When we discussed this with the Director, she indicated there were no changes in legislation that required programming changes in CAMA and later indicated they do not pay attention to the percentage increase in value for any parcel.

Additionally, while AD officials stated the parcel-by-parcel reviews could satisfy inspection requirements, there is nothing in the RFP or Tyler contract that indicates this is an intended purpose of the reviews. The RFP requested an inspection of each parcel in Jackson County, including all improvements, structures, or other elements of value located therein, pursuant to Missouri state statutes for the purpose of confirming or correcting classification information on parcels. The initial Tyler contract and subsequent 2023 amendment indicate the onsite physical field inspection phase of the project would involve field data collectors gathering sketch information, interviewing property owners, collecting interior and exterior improvement information, and confirming prior information that had been collected. The contract also noted this does not include an interior inspection, unless requested.

The RFP and subsequent vendor questions about the RFP did not include specifics as to which parcels would require the property review. Instead, they described field visits for "each property" as part of a parcel inventory review and noted that while the exact number of inspections could not be determined, they did not anticipate it would be significantly higher than 240,000 residential parcels. This is all residential parcels, indicating the reviews were not specific to those parcels with value increases over 15% that required inspections by statute. If the parcel-by-parcel review was intended to meet statutory inspection requirements as AD officials indicated, it is unclear why such criteria was not included in the contract.

Because the AD is statutorily required to inspect properties before increasing valuations over 15% and substantiate valuations with appraisals and comparable data, it is reasonable to expect the reassessment contract and system to be designed to fulfill those responsibilities.

System limitations

Our review of CAMA system capabilities also noted there was no way to easily identify new construction and improvements in the system to determine which value increases were subject to additional notice and inspection requirements. Data collectors instead used an optional "notes" field in the MA

system that acted as a catch-all for various notations, including (1) an indication of whether or not a doorhanger was left at a parcel, (2) exterior measurements verified at the parcel, (3) impediments to review, (4) and/or improvements to the parcel.

During initial SAO meetings, county personnel indicated that the system was incapable of identifying which parcels were subject to the additional notice and inspection requirements of Sections 137.115.10 through 12. When the STC requested this as part of its effort to certify corrected rolls in 2026, the County Executive responded that the assessment rolls "may not accurately indicate all new construction, improvements, and destruction" because personnel did not flag for new construction in 2023 or 2024.

Without sufficient documentation of new construction and improvements it is unclear how the AD would know or could know what portion of an increase in value is due to improvements or is an increase in valuation subject to Section 137.115.10 through 12, RSMo. It is even less clear how a taxpayer would know this and be able to determine if the property was eligible for an interior inspection.

AD did not consider prior recommendations

The AD also did not implement recommendations received prior to and during the 2023 reassessment process.

In 2022, the AD contracted with the International Association of Assessing Officers (IAAO) for a review of the assessment process that was intended to find gaps between current performance and industry standards and improve the assessment function. The IAAO made 7 recommendations relevant to the residential real property assessment process and the AD only implemented the 3 recommendations, which related to office space, staffing, and creating a library. The AD did not address the remaining 4 recommendations that discussed issues significant to the ongoing reassessment process, such as (1) establishing written policies and procedures, (2) reviewing documents sent to taxpayers to ensure they are well informed of the AD's role in the property tax system and the taxpayers' rights during the assessment process, (3) including significant property characteristics on notices provided to taxpayers (see MAR finding number 2), and (4) conducting regular ratio studies. The county also did not closely monitor the reassessment process (see section 1.4), as recommended in our 2021 audit report, *Jackson County Departmental and Other County Policies and Procedures*, Report No. 2021-001.

Failing to take corrective action to address audit findings increases the risk that identified conditions will worsen. Implementing recommendations including those related to taxpayer notices may have prevented the notice concerns discussed in MAR finding number 2.1.

Conclusion

The AD's failure to consider and incorporate the requirements of Sections 137.115.10 through 12, RSMo, throughout the contract term, system implementation, and parcel-by-parcel reviews, combined with the failure to implement prior recommendations and other weaknesses resulted in unnecessary and improper assessed valuation increases and placed avoidable burdens on taxpayers and county resources.

1.3 Delayed process

The contract process, system implementation, and parcel-by-parcel review process faced significant delays.

RFP and contract delays

Delays in issuing contracts for and implementing the CAMA system reduced the time the AD and Tyler had to complete the 2023 reassessment process.

The county RFP, issued in January 2020, stated the county's expectation was to have the contract awarded by February 2020, and the new CAMA system loaded with the appraised values by September 2021. This meant, at most, the county would have had 19 months to implement a new assessment system and use that system in completing all reassessment tasks. This included a complete parcel-by-parcel review of approximately 300,000 residential, commercial, and other parcels; converting and mapping data to the new CAMA system; choosing and determining land and cost tables; performing and validating sales verification information; developing and validating the CAMA system; training users; reviewing and inputting parcel data and images from MA; defining neighborhood boundaries; and final testing and training. However, the Tyler contract was not awarded until September 2020, almost 7 months later than originally planned, causing the timeline for completion to be reduced to only a year.

The AD eventually amended the 2023 Tyler contract to push many steps into 2023 and even into the 2025 reassessment cycle, with Tyler agreeing to complete the 2025 process at no cost. With the amendment changes, it is unclear if the 2023 reassessment ended before the 2025 reassessment began.

Parcel-by-parcel reviews

The parcel-by-parcel review process was significantly delayed and would have required considerable resources to complete by the original contract deadline of December 2022.

The reviews began in February 2021 with only 18 data collectors, but based on system data, only 5 were completing reviews. At that time, data collectors also had to share iPads to perform the reviews because there were not enough for each data collector to have one. As of November 30, 2021, there were approximately 90,000 properties inspected according to system data and Tyler estimated that approximately 25 data collectors would inspect 35 parcels daily from that point on. At that rate, the earliest the parcel-by-parcel review for the 300,000 residential, commercial, and other parcels could have

been completed was September 2022.[5] However, given that the number of data collectors had ranged from 5 to 30 and the number of properties reviewed per day only averaged approximately 415,[6] it appears unlikely the projected September date and the contract deadline of December were feasible.

Despite this, as late as October 2022, the Director erroneously indicated they could still review the remaining 63,000 residential and commercial parcels and meet the deadline if they increased the number of data collectors by 6. The Director also reported that they were only reviewing 4,200 parcels per week with 35 data collectors, or 24 parcels per collector per day at that time. At this rate, the additional 6 data collectors (if each could inspect at the same rate of an experienced data collector) would only result in 7,920[7] additional parcels reviewed. In November 2022, the Director indicated an extension was needed, but contended they only needed until January 15, 2023. However, our review indicates data collectors were conducting residential parcel reviews as late as June 2023.

CAMA delays

Various CAMA system elements and contract deliverables had delayed starts and took longer than expected. The amended contract pushed some requirements to as late as December 2024 and the 2025 reassessment cycle for completion. For example, Tyler was supposed to start the process of developing and adding the land and cost tables[8] to the system in August 2021. This process started on time for the land tables but was delayed until January 2022 for the cost tables. Also, both were estimated to take 11 months but instead the contract amendment extended the deadlines to October 2024, indicating the land table implementation would take 38 months for completion, and the cost tables would take 33 months. Also, while the amended contract indicated the sales verification process began [a few months] earlier than expected in September 2020, it extended the time for completion from 23 to 51 months.

Public access site

Significant system delays also limited the information available to taxpayers. The original RFP and contract included developing a public access site to be available after the reassessment was performed. The deadline continued to be extended for over 30 months due to values being unavailable. Ultimately, the public access site became available in 2025.

[5] This assumes data collectors work Monday through Friday and half days on Saturday, approximately 90,000 parcels already completed, and 25 data collectors reviewing approximately 875 properties per business day.

[6] Amount equals 90,000 parcels reviewed by November 30 divided by the 217 business days between February 1, 2021, and November 30, 2021.

[7] Calculated by multiplying the 6 data collectors by 24 parcels per day by 5.5 days per week by the 10 weeks remaining until the end of the year.

[8] Cost tables are also known as base cost schedules or cost indexes, which are a main component used to calculate market values using the cost approach.

Without access to this information, taxpayers could not determine the information on which the AD based the assessed valuations. Even Board of Equalization (BOE) members, in January 2023, indicated that it would "undermine the process" if the AD and taxpayers did not have access to information regarding the properties before the appeal. The BOE also discussed that Tyler had initially indicated taxpayers would be able to obtain valuations and supporting documentation online, which would have allowed taxpayers to make earlier decisions about requesting an interior inspection or appealing their assessment to the BOE.

Conclusion

While delays are common and expected in large projects, especially in times of significant external factors like the COVID-19 pandemic that was occurring during the county's initial process, it is necessary for stakeholders to reassess deadlines and expectations to prevent poor outcomes. Attempting to condense the reassessment process likely led to the issues noted in this report, including insufficient notices and inspections, as well as limited oversight and review. Failing to make informed and timely course correction, despite clear indication that implementation and assessment milestones were not feasible, contributed to the illegal assessment of residential properties in excess of 15%, late and inaccurate communications to taxpayers as discussed in MAR finding number 2, more appeals, and loss of confidence in the county's process.

1.4 Contract oversight

The AD did not sufficiently monitor the progress of the CAMA implementation or ensure required contract monitoring was performed.

IAAO

The Director did not ensure monitoring by the IAAO occurred as included in the Tyler contract. In December 2020, Tyler contracted with the IAAO for a representative to monitor the contract execution using IAAO standards and best practices. The IAAO project monitor was also supposed to suggest corrective actions and provide specific monitoring and consulting as necessary. However, Tyler officials indicated the IAAO representative had a "limited direct role" and was aware of the final valuations but not directly involved in modeling or auditing. Also, according to the meeting minutes maintained by Tyler, the IAAO representative was not in attendance for any of the 53 CAMA implementation status meetings. AD officials indicated they were unaware of any contractual relationship between IAAO and Tyler despite the contract explicitly discussing one and requiring Tyler to obtain written consent from the AD for any subcontracts. Tyler attributed the limited oversight to time constraints.

Control points

AD personnel did not sign and return 5 of the 6 control point documents to indicate acknowledgement and acceptance of project implementation stages and there was no other evidence of AD officials reviewing and approving this information. Two of the documents included a note from Tyler that they had waited the required 5 days and considered it accepted. Control point

documentation was the process for tracking each stage of implementing the CAMA system and control points were required to be accepted or acknowledged within 5 business days by signature or they were deemed accepted. The contract between Tyler and the AD stated that control points "ensure adherence to scope, budget, timeline controls, effective communication, and quality control." AD officials did not provide a reason why they did not sign and approve or otherwise acknowledge the implementation stages.

Project changes

More than half of the project change requests were not signed and approved by Tyler and/or the AD, and project change request documents were not always maintained. Of the 12 changes reviewed, 6 did not have a Tyler or county representative signature indicating approval and acceptance and 2 others had no county signature. We also noted the changes were numbered 1 through 14, but the county only provided documentation for 12 changes with no explanation for what occurred with change numbers 10 and 12 or whether they were implemented and approved. As described in the Tyler contract, a change request is a form used when there are "changes in the scope of work, timeline, resources, and/or budget" that are revised and agreed upon by participating parties.

Conclusion

Monitoring, reviewing, and approving project status and changes is essential to ensuring the project is progressing and changes are necessary and authorized. Because the AD effectively outsourced its statutory duty to assess all real property for the 2023 and 2025 reassessment cycles through its Tyler contract, it is even more critical for the AD to closely monitor the contracted processes and ensure the project proceeds as intended to ensure statutory duties are met.

Recommendations

The Assessment Department, County Executive, and County Legislature:

1.1. Ensure Assessment Department leadership is appropriately aware of statutory requirements and is committed to a reassessment process that provides fair and legally assessed valuations while meeting STC guidelines. In addition, the Assessment Department, County Executive, and County Legislature should ensure key stakeholders actively participate in status meetings for any future system implementation.

1.2 Develop a process for future reassessments that meets all statutory requirements and address prior recommendations to ensure an effective reassessment process. In addition, the Assessment Department, County Executive, and County Legislature should implement a mechanism to document new construction and improvements in the CAMA.

The Assessment Department:

1.3 Develop and monitor milestone events when implementing new processes and determine the effect of delays throughout the implementation process on the ability to meet the deadlines established by law or contract.

1.4 Develop procedures to monitor contractor performance and provide effective oversight of functions required by contract, acknowledging stages of completion with the contractor, and maintaining documentation of project change requests submitted.

Auditee's Response

The County Legislature acknowledged the need for improvement in the property valuation, taxpayer notification, and the assessment appeals process and indicated a willingness to take steps to ensure the audit recommendations are implemented. The County Legislature's full response is included at Appendix G.

The County Executive indicated the recommendations have either been implemented or the administration is committed to achieving the expectations. The County Executive's full response, which includes his response on behalf of the AD, is included at Appendix H.

1.1 The county is aware of these expectations and is committed to achieving them.

1.2 Beginning with the 2025 reassessment, a flag for new construction is active within the system and is used by the AD.

1.3 The county is aware of these expectations and is committed to achieving them.

1.4 The county is aware of these expectations and is committed to achieving them.

2. Taxpayer Notices Were Insufficient and Untimely

As noted in our preliminary review, the AD failed to provide clear written notification to taxpayers of their rights regarding physical inspections, and what notification was given was inaccurate and often untimely. As a result, residential real property assessed valuation increases over 15% were invalid.

2.1 Initial and impact notices

Initial and impact notices were not sufficient to notify taxpayers of their rights regarding interior inspections and were not sent to all required taxpayers in time for them to make informed decisions. The AD was aware as early as April 2023 that it likely did not have the time needed to provide notices to taxpayers of increases over 15%.

From April to June 2023, AD officials prepared approximately 29,000 initial notice letters[9] for taxpayers whose property assessed valuations increased more than 15 percent. Starting in May 2023, the AD also used its mailing vendor to print and send impact notices to all taxpayers with their reassessment information (see an example impact notice letter as Attachment B in Appendix A). This is a statutorily required[10] notice to inform taxpayers of any increase in their assessed valuation and the estimated impact on their tax liability. The AD indicated this was also used as a method for notifying taxpayers of an increase of over 15% in assessed valuation and their right to an interior inspection.

Notices did not include necessary language

Neither of the notices sent to taxpayers included information that a physical inspection was required due to the increase in assessed valuation or explained the taxpayer's rights relating to the physical inspection beyond a statement about the right to request an interior inspection. Rather, the letters only stated that "Reassessment of your property included an exterior physical inspection."

Even prior to its ruling on Jackson County, the STC continuously found,[11] that failure to meet provisions of Sections 137.115.10 through 12, RSMo, negates any increase in the assessed valuation over 15%.[12] In one case,[13] 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 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.

[9] We originally reported, according to information provided by the AD, that the AD sent 50,000 notices. However, further review and audit work determined only 29,000 were sent.

[10] Section 137.180, RSMo, requires notifying taxpayers of any increase in their market and assessed valuations from the previous year.

[11] *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.

[12] *Gail McCann Beatty et al v. State Tax Commission*, Case No. 2416-CV25478, judgment issued April 1, 2025.

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

Accordingly, the AD stating that it conducted an exterior physical inspection for all real estate is not sufficient to meet notification requirements or provide taxpayers with the due process intended by the additional inspection requirements.

Additionally, the impact notices, which were the majority of notices sent, 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. Only the initial 29,000 notice letters sent (see an example initial notice letter as Attachment A in Appendix A) provided the percentage increase for the assessed valuation. Also, neither letter informed the taxpayer if any of the increase was due to new construction or improvements.[14]

Interior inspection information was inaccurate

Neither the initial nor the impact notices accurately reflected the taxpayers' rights regarding an interior inspection. The initial 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 impact notice indicated taxpayers "may" have a right to inspection if certain conditions were met, including that 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% 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, as long as the value increase of more than 15% excludes the value of those improvements.

Notices did not allow taxpayers time to make informed decisions

The AD informed the majority of taxpayers whose assessed valuation increased over 15% of the right to an interior inspection too late for them to make informed decisions about requesting an interior inspection. In addition, the AD completely failed to notify over 49,000 taxpayers whose assessed valuations increased by any amount by the June 15 statutory deadline. This left little time for taxpayers to decide whether or not to appeal their assessed valuation by the July 10 deadline.[15]

As discussed, the initial notices were only sent to approximately 29,000 (14.6%) of the taxpayers whose assessed valuation increased by over 15%. AD officials indicated they did not send letters to all applicable taxpayers

[14] Section 137.115.10-11, RSMo, states that the increase in assessed valuation of any parcel of subclass (1) real property by more than 15% since the last assessment, excluding increases due to new construction or improvements, shall be notified of that fact in writing.
[15] The BOE voted on July 7, 2023, to extend the appeals deadline to July 31.

during this timeframe due to the excessive demand this would have put on department officials and resources because the AD chose to print and mail these notices themselves, rather than using a mailing vendor like they did with the later impact notices.

AD officials indicated they notified all taxpayers with the impact notice; however, they did not send those notices to their mailing vendor until May 31 and June 15, 2023,[16] and the vendor did not mail these until sometime between June 7 and June 23. A review of emails between AD officials and mailing vendor personnel indicated the mailing vendor planned to send all notices submitted by the AD by June 13 (within 2 days of the date of the emails). However, the AD had an unpaid mailing vendor invoice, and, on June 14, the vendor indicated it would stop mailing until the invoice was paid. The AD paid, but then on the night of June 15, the AD uploaded over 50,000 additional notices to be printed and mailed. Data from the mailing vendor shows that 49,701 notices were mailed on June 22 or 23, after the statutory deadline.

Conclusion

Section 137.180, RSMo, requires any assessor to notify the recorded owner on or before June 15 of any increase in assessed valuation. Sufficient notification of assessed valuation increases is necessary not only to comply with statute but to provide taxpayers with time to review the information and seek out the remedies afforded by law, including interior inspections and appeals. The shortened timelines, as discussed in MAR finding number 1, likely contributed to the AD's inability to provide timely notice.

2.2 Doorhangers

The use of doorhangers was ineffective in notifying taxpayers of visits and/or gathering information for reassessment purposes. The doorhangers left during parcel-by-parcel review visits were not always provided as required and did not include necessary information to inform the taxpayers of their rights, and the AD did not process the doorhangers filled out by the taxpayers and submitted to the AD. Data collectors were told only to leave blue card doorhangers at parcels in which they could not make contact with a resident or owner of a parcel, while county code requires notice to be mailed and to be left at the parcel at the time of inspection for residential parcels with greater than 15% assessment increases subject to Section 137.115.11, RSMo (see example doorhanger as Attachment C in Appendix A).

County code compliance

The doorhanger did not include language regarding the extent of any inspection conducted or a taxpayer's rights regarding an inspection including the right to an interior inspection as required by county code. Instead, it only indicated a representative visited the property but missed the property owner

[16] The AD sent 2 access databases with notice data to the mailing vendor. One was sent on May 31, 2023, and the other on June 15, 2023.

and asked the property owner to provide information on the physical characteristics of the property by mail or through the AD website. The doorhanger was the only notice provided during the parcel-by-parcel review, so none of the required information was left at the time of inspection.

Not provided and not used

Data collectors did not always leave or mail doorhangers as required and AD officials indicated they did not use those that were returned. Of the 385 applicable parcels we reviewed, 169 (44%) did not have evidence that a doorhanger was left at the property or mailed as required by county code. In addition, the Director stated in October 2023, there was a box of "blue cards" (doorhangers) mailed to the AD by taxpayers that they could not use to update assessment data without a follow-up visit to the parcel to confirm the parcel characteristics. In a January 2025 interview, we followed up with the Director, and she stated, "They may be still validating some of those changes. I mean, I can't tell you that all of that has been done. Those things are not going to significantly change anything as it relates to value . . . there are things that people want you to believe that's a significant impact on value that may or may not [be significant]." She then explained the information may not be verified and "If they didn't ask for an interior inspection, and it's something interior [that the taxpayer indicated on the card] we wouldn't be able to validate it." The Deputy Director indicated in 2026, the information was put into a spreadsheet for review, but provided no support for how this was reviewed or used in the reassessment process or if a follow-up visit was made to validate information as previously indicated.

Conclusion

Sections 2002.1 and 2002.4b, Jackson County Code, require an AD representative to leave notice with the name, date, time, and extent of the exterior inspection and clear written notice of the taxpayer's rights including instructions for requesting an interior inspection with no less than 30 days to make the request. It is unclear why the AD did not design the doorhanger process to comply with county code. Notices that fully inform taxpayers of the inspection activity related to their property are necessary to comply with statute and county code, as well as to ensure taxpayers have all the information necessary to request an interior inspection, if applicable. Failure to use collected data limits the effectiveness of the doorhanger for data collection and results in wasted efforts by both the taxpayer and county.

Recommendations

The Assessment Department:

2.1 Notify taxpayers of their rights to inspection in accordance with statute and county code, including accurate descriptions of the right to interior inspections, if applicable, and ensure notices are timely to allow taxpayers sufficient time to make informed decisions about inspections and appeals.

2.2 Notify taxpayers of site visits in accordance with county code and ensure the information collected is used for the purpose intended.

Auditee's Response

The County Executive indicated the recommendations have either been implemented or the administration is committed to achieving the expectations. The County Executive's full response, which includes his response on behalf of the AD, is included at Appendix H.

2.1 Assessment notices have been revised to comply with prevailing law. The 2026 Assessment notices were mailed on time on April 30, 2026. The appeals window opened on time on May 1, 2026, and closed on time on July 13, 2026. The AD is prepared to deliver 2027 assessment notices on time and the BOE has concluded hearing appeals and is prepared to receive 2027 appeals applications on time.

2.2 The AD has improved staff training to ensure accurate and complete data is collected and incorporated into property appraisals.

3. Parcel-By-Parcel Reviews Were Insufficient to Support Valuations

As noted in our preliminary review and confirmed by the STC, the AD's data collection process, known as its parcel-by-parcel review, did not qualify as an inspection that would allow the county to increase assessed valuations of residential properties in excess of 15%, as AD officials claimed. Additionally, the exterior inspections were often completed in short time frames and away from the property, did not include a review of the property as required by statute, and did not include a notation of condition. There is no evidence interior inspections were always conducted when requested or parcel information was updated based on the interior inspection. Finally, the Director did not notify law enforcement as required when conducting the inspections. Given the deficiencies identified, it is questionable if the parcel-by-parcel reviews provided a sufficient basis to support any of the valuations, particularly those reflecting increases exceeding 15%.

3.1 Inspections did not meet statutory requirements for assessed valuation increases

The AD did not physically inspect properties in accordance with statute prior to increasing assessed valuations over 15% for most properties during the 2023 reassessment cycle. Instead, the AD incorrectly considered the parcel-by-parcel reviews conducted in 2021, 2022, and 2023 to fulfill the physical inspection requirement. However, the parcel-by-parcel review process was not designed for this purpose (see MAR finding number 1.1) and was not sufficient to qualify as such. This along with the failure to notify taxpayers, as discussed in MAR finding number 2.1, led to the erroneous 2023 real property tax assessments and resulting taxes charged.

The RFP for the CAMA system and reassessment services included a request for a personal inspection of each parcel in Jackson County, including all improvements, structures or other elements of value located therein, pursuant to Missouri state statutes. The initial Tyler contract and subsequent 2023

amendment indicate the onsite physical field inspection phase of the project would involve field data collectors gathering sketch information, interviewing property owners, collecting interior and exterior improvement information, and confirming prior information that had been collected. The contract also noted this does not include an interior inspection, unless requested.

As noted in MAR finding number 1.1, the original contract does not indicate that the data collection process is for the purpose of inspecting a property for compliance with Section 137.115.12, RSMo. The contract amendment differentiates the inspections by noting separately that Tyler will "assist the County on the 15% inspections as needed for 2023 tax year."

To qualify, the inspections would have had to be conducted after a taxpayer was appropriately notified of the increase and our review of data indicates Tyler only conducted 764 (less than 1%) exterior inspections after the taxpayer could have received any notice. Statute also requires the interior inspection, if requested, to be conducted during the physical inspection. If the AD conducted an exterior inspection in conjunction with a requested interior inspection (after the taxpayer was appropriately notified of the increase) the inspection may have qualified. The AD indicated, "an inspection request would necessarily include reviewing interior and exterior." However, there is nothing in any taxpayer notice to indicate that. In addition, the AD used Tyler 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.

Sections 137.115.10 and 11, RSMo, require an assessor to conduct a physical inspection of a property prior to increasing the assessed valuation of the property over 15% and if a physical inspection is required, the property owner may request that an interior inspection be performed during the physical inspection. Section 137.115.12, RSMo, requires these physical inspections 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. This statute section 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."

3.2 Parcel-by-parcel reviews were not sufficient to support values

Parcel-by-parcel reviews did not always comply with county code, statute, or contract provisions, and as a result, the AD has less assurance valuations are accurate and supported.

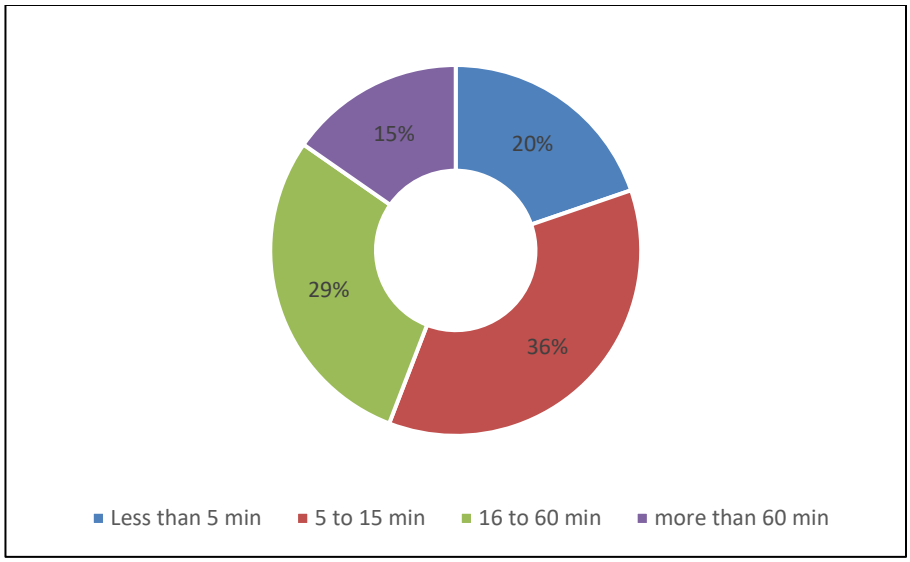
Timing and location

Data indicates parcel-by-parcel reviews were sometimes completed in less time[17] than they should have been, away from the parcel site, and outside of suggested timeframes.

For the 385 parcels reviewed, we noted 197 (51%) did not have a GPS data time stamp, picture time stamp, and entrance time stamp within the same time period[18] and near the parcel GPS location.[19] Also, 20% of parcels reviewed (76 of 385) had data (including entrance data and the uploaded photographs) modified in less than 5 minutes, and 36% (139 of 385 parcels) were edited in between 5 and 15 minutes. If projected to the population, this would indicate data collectors edited information for approximately 112,064 parcels with assessed valuation increases over 15% in 15 minutes or less each.

Figure 2 shows the time spent in minutes for audit trail changes:

Figure 2: Time making edits during audit trail changes



According to the Tyler contract, parcel reviews should include data collectors knocking at the entrance, announcing their arrival, identifying themselves, stating the purpose of the visit, collecting information regarding the interior by interviewing the resident and requesting permission from a resident to proceed with the exterior inspection of the property. After permission is granted, the data collector will note changes to existing data and measure,

[17] The time for each review was determined by using the sum of continuous edit sessions recorded in the audit trail. We treated gaps between changes of up to 1 hour as part of the same session and excluded any single gap longer than 1 hour.
[18] Time period includes the time spent making changes in the audit trail report, plus an additional 5 minutes before the earliest change and 5 minutes after the latest change.
[19] Near-parcel GPS location refers to any GPS ping that occurred within 2 adjacent parcels of the subject parcel.

describe, and diagram the exterior on the subject site. The Director and Deputy Director indicated this should take approximately 15 minutes per property.

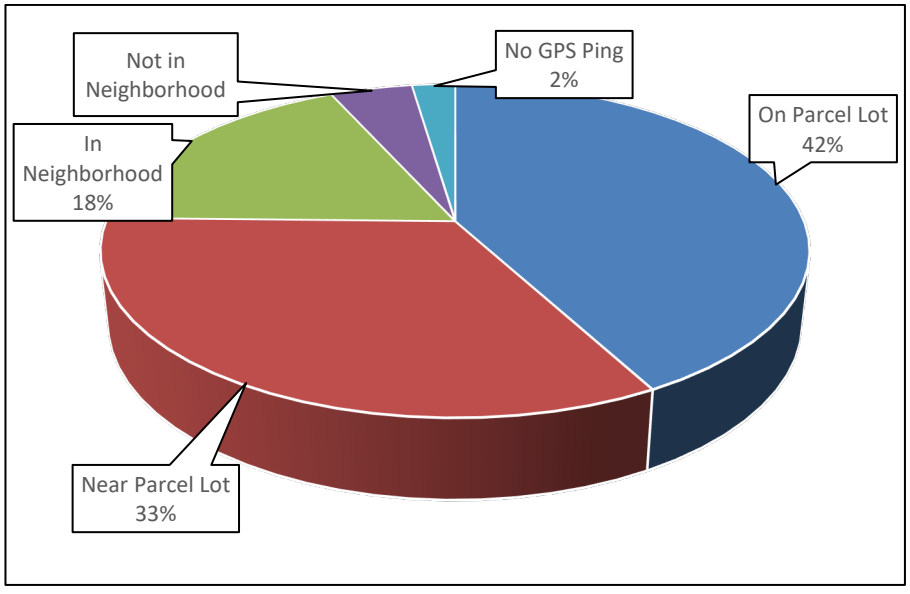
Outside of suggested working hours

Data collectors conducted parcel-by-parcel reviews outside of expected working hours. Our review noted 53 of 79[20] (67%) data collectors marked parcels completed before 8 am and after 5 pm, Monday through Friday. In addition, 4 of 79 (5%) marked parcels complete after 4pm on Saturday, and 5 of 79 (6%) worked on Sunday, which are all outside of the expected hours for parcel-by-parcel reviews. The contract indicates data collectors are suggested to only work between 8 am and 5 pm Monday through Friday, from 9 am to 4 pm on Saturdays, and no time on Sundays or before sunrise or after sunset.

GPS location

Almost 25%, 95 of 385 of parcels reviewed, did not have supporting GPS pings at or near the parcel reviewed.[21] This includes 69 parcels in which the data collector was in the neighborhood but at least 2 properties away from the tested parcel, 17 parcels in which they were not in the neighborhood, and 9 parcels that had no GPS data. When projected to our population, this indicates the data collectors may not have performed physical inspections at the actual property for approximately 50,000 parcels. Figure 3 shows where GPS data indicates the data collectors were during their reviews for the 385 parcels tested.

Figure 3: GPS data at time of review compared to GPS data of parcels reviewed

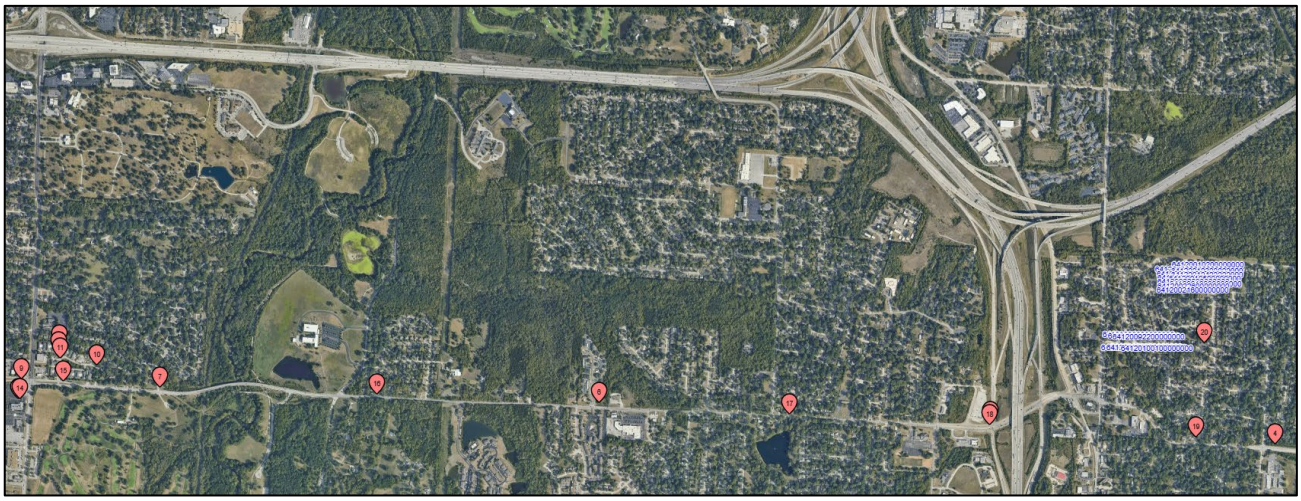


[20] Out of 85 data collectors noted, 79 were data collectors, and the remaining 6 were not applicable because they could also perform desk reviews (5) and quality control (1) functions and do not have to work within suggested hours.

[21] Near parcel GPS location refers to any GPS ping that occurred within 2 adjacent parcels of the subject parcel. "In neighborhood" GPS location refers to any GPS ping in the area around the home, but no pings occurred within 2 adjacent parcels of the subject parcel.

For example, Figure 4 shows activity for one data collector in which all but one of his/her GPS pings (red markers) is a significant distance from the parcels (blue numbers) he/she showed in the system as reviewing that day. Also, most of the GPS pings for the day are along a roadway.

Figure 4: CAMA Cloud example of not in neighborhood



In another case, Figure 5 shows a series of parcels (in blue) a data collector marked complete on a particular day but there is no corresponding GPS data to confirm the data collector's presence at any of the parcels:

Figure 5: No GPS pings



As further discussed in MAR finding number 4.1, the AD and Tyler did not monitor or review GPS data, so these issues occurred without detection.

Exterior Portions

There is no documentation to support that data collectors reviewed all exterior portions of each property in 272 of 295[22] (92%) applicable parcels reviewed. The AD does not require data collectors to take a photograph of all exterior portions of the property, although the data collectors sometimes noted if an exterior was verified by noting it in the notes field in the MA system.

Section 2002.3, Jackson County Code, indicates mere observation of the property via a drive-by inspection, or by viewing satellite imagery, photographs, or drone video footage, shall not be considered sufficient to constitute a physical inspection as required by this county code section. Also, if the parcel-by-parcel review was to count as a physical inspection for a parcel with an assessed valuation increase over 15%, as indicated by the AD, Section 137.115.12, RSMo, requires the inspection to be an on-site personal review of all exterior portions of the land and any buildings or improvements.

Property condition

AD personnel and data collectors did not identify property condition when conducting parcel-by-parcel reviews and contract requirements for reviewing the condition are contrary to county code. The Tyler contract indicates condition is "not part of the characteristic review" conducted by the data collectors and would be better done as part of the prereview or desk review performed by skilled appraisal staff. While using skilled appraisal staff to assess condition may be appropriate, Section 2002.4.c, Jackson County Code, requires data collectors to note the condition of the property during the physical inspection. The AD staff indicated obtaining the condition of the property was not a part of the process of performing physical inspections. It is unclear why the contract was not written to comply with county code.

Impediments

The county did not notify property holders if they encountered an impediment to a physical inspection as required. Data collectors noted impediments to inspections in 90 of the 385 parcels reviewed, but there was no documentation to support that a letter was sent notifying the taxpayer of the encountered impediment in any of these reviews. Section 2002.5, Jackson County Code, allows impeded inspections to be completed by aerial photography or imaging from the property line, but it requires the AD to notify the parcel owner by mail that the exterior inspection was performed in such manner.

Conclusion

Documenting procedures performed in compliance with the contract, statute, and county code is necessary to ensure a consistent process, and accurate and reliable data to support assessed valuations. The Tyler contract indicated one purpose of the data collection process was to "derive accurate and defendable values." This is not possible if the AD cannot ensure the basis of the values is from parcel-by-parcel reviews or inspections conducted in an appropriate

[22] Out of 385 parcels only 295 were applicable because the data collector noted impediments for 90 parcels.

amount of time, at or near the property, and in a method that complies with contract provisions, county code, and state law. Additionally, the lack of appropriate, documented inspections further negates the parcel-by-parcel reviews as sufficient to meet the statutory provisions that allow the AD to increase assessed valuations by over 15%. Former data collectors informed the SAO that some data collectors would work on their assignments using shortcuts or not in the proper order they had been trained to, but that "they were trying to make it happen the way Tyler wanted (us) to."

3.3 Interior inspections

There is little evidence to support if interior inspections always took place as requested and once performed, if any information obtained during the interior inspection was considered in valuing the property. Of the 11 parcels in our review for which the taxpayer requested an interior inspection, 5 did not receive the inspection. There is no documentation to explain why the inspection did not occur or that the request was withdrawn. In addition, for the other 6, there is nothing in the CAMA system to indicate any property characteristics or values were updated based on the interior inspection. The only evidence the AD maintained of an interior inspection was pictures uploaded to the CAMA system. The Director indicated there is not a lot of information that needs to be added from interior inspection into the CAMA system. However, it appears reasonable that at least some notation would be made regarding the interior inspection.

Section 137.115.12, RSMo, allows for interior inspections with the apparent intent to provide the taxpayer the additional evidence to support the valuation and ensure computer-assisted valuations are reasonable. Failure to conduct such inspections or appropriately document conclusions reached based on interior inspections prevents taxpayers from receiving the due process provided by statute.

3.4 Law enforcement notification

AD personnel did not provide written notice to the Jackson County Sheriff's department and other applicable law enforcement agencies of the dates and times that data collectors would be in specific neighborhoods, at least 7 days prior, as required by the Tyler contract. AD documentation shows department officials only notified the Greenwood and Grain Valley police departments and Blue Springs and Independence city officials once and the notices were only 1 day before data collectors were onsite. There is no documentation to support the AD notified any other political subdivision or the Jackson County Sheriff's department.

County personnel indicated the AD sent community notifications and tagged cities and police departments in social media posts rather than notifications in writing. It is unclear why written notice was also not given. Notification of law enforcement agencies is necessary to ensure they are aware of potential areas of citizen concern, ensure the safety of data collectors and residents, and

ensure law enforcement can adequately respond to the public reporting potential trespassers without wasting valuable resources.

Recommendations

The Assessment Department:

3.1 Ensure physical inspections are performed in accordance with state law prior to increasing an assessed valuation by more than 15%.

3.2 Ensure any future parcel reviews are conducted in accordance with contractual requirements, county code, and statute and ensure sufficient evidence is maintained to support an on-site physical inspection was performed.

3.3 Conduct interior inspections as requested, sufficiently document if a request is withdrawn, and document interior inspection results in the CAMA.

3.4 Ensure law enforcement is notified of assessment activity in an area, as required.

Auditee's Response

The County Executive indicated the recommendations have either been implemented or the administration is committed to achieving the expectations. The County Executive's full response, which includes his response on behalf of the AD, is included at Appendix H.

3.1 The county is aware of these expectations and is committed to achieving them.

3.2 The county ensures sufficient evidence of on-site physical inspections using multiple methods beyond GPS to establish presence, including photographs taken by data collectors and noting parcel attributes.

3.3 The county is aware of these expectations and is committed to achieving them.

3.4 The Tyler contract for reassessment has been terminated. The county will follow all the terms of any future contract, including security awareness.

4. Assessment Review and System Controls Were Inadequate

Significant deficiencies exist in the county's controls over the reassessment process resulting in inadequate oversight during parcel-by-parcel reviews and the risk of unsupported system changes.

4.1 Parcel-by-parcel review monitoring

The AD did not ensure required quality control reviews were conducted, did not ensure the MA system records of data collector activity and parcel-by-parcel reviews were used to monitor the data collection process, and did not ensure the photographs always represented contemporaneous inspection information. The reduced timeframe to complete the parcel-by-parcel reviews likely contributed to the unreliable data and lax review process.

Quality control reviews

The AD did not ensure Tyler personnel always performed required quality control monitoring of parcel-by-parcel reviews. We noted almost 6% (23 of 385 of parcels reviewed) did not receive a quality control review, and there was no evidence quality control reviewers completed required forms. Most properties only received a desk review. When projected to our population, this indicates the AD and its contractor may not have performed quality control reviews for approximately 11,988 parcels. In an interview, a former data collector indicated he/she had not heard of the required quality check form. Additionally, of the reviews completed, 90% were batch reviews instead of reviews by parcel.

The Tyler contract required both a quality control and desk review. Additionally, the contract indicates throughout the data collection process a supervisor will review completed parcels for each employee within the supervisor's group, complete a quality check form, and follow up with staff on the findings of the review. Without an effective quality control process, the AD has no assurance that data collection procedures were followed, and data collected and used for assessed valuations is accurate.

GPS

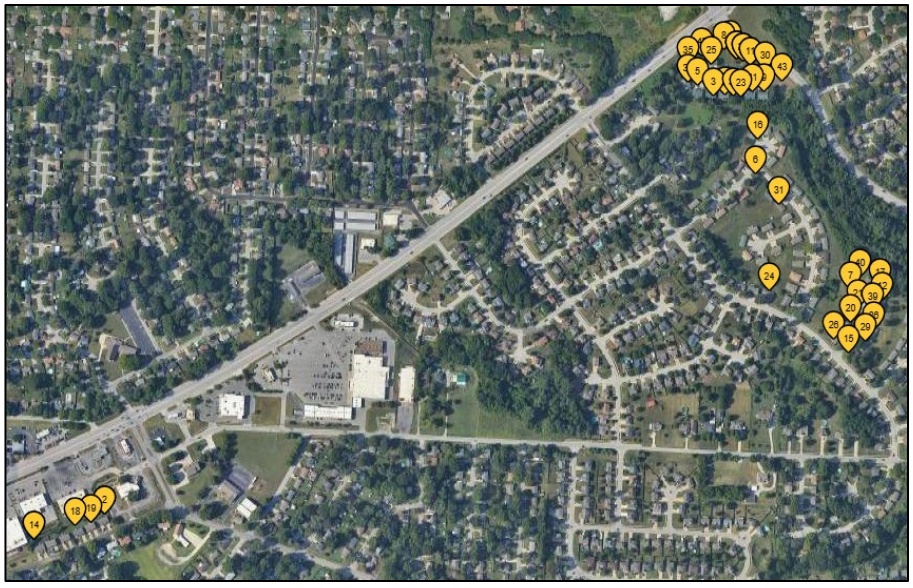
Despite claims to the Jackson County Legislature in September 2023, reviewers did not always use MA GPS capabilities to monitor data collectors or review parcel-by-parcel review results.

AD personnel indicated the AD does not use GPS data to verify the location of a data collector during the physical review of a parcel and there is no other process in place to ensure a data collector was at the parcel at the time of data collection. This information is also not reviewed during the quality control or desk review process to ensure the parcel-by-parcel review was conducted appropriately and near the actual parcel. The MA system has the ability to capture GPS coordinates at least every 5 minutes and AD officials indicated the reviews should take 15 minutes, so there should be at least 3 pings per parcel.

Approximately 2% (9 of 385) of the parcels we tested had no GPS data available for the data collector that entered the parcel-by-parcel review information for the entire entrance date. When projected to our population, this indicates the AD may not have had GPS data for approximately 4,691 parcels. However, this was not detected during the quality control or desk reviews.

When reviewing the 9 parcels, we noted additional parcels with no GPS data. Figure 5 shows 37 yellow flags as parcels a data collector inspected and marked complete; however, no GPS pings were recorded for this data collector during this entire day. MA system engineers indicated the only way no GPS pings would be recorded is through a "temporary loophole" that would prevent GPS data from being collected. They noted this was complex and detectable within a few hours, but there is no indication of this in the cases reviewed.

Figure 5: Parcels marked complete with no GPS pings



It is unclear why the AD and Tyler reviewers did not use available controls within the MA system to monitor the parcel-by-parcel review process. During the contract process the county reinforced that the Real-time Field Module would be used for data collection. Ensuring the quality of parcel-by-parcel reviews is necessary to ensure complete and accurate data is inputted into the CAMA system. A thorough monitoring process requires reviewing all available information to ensure accurate and reliable parcel-by-parcel review data.

Physical inspection photographs

Users can take photographs on device hardware outside the MA system and upload them later, which misstates inspection timing. The MA system applies a unique watermark to each photograph uploaded to a parcel (parcel number, date, and time), but the watermark reflects only when users upload the photograph rather than when the image is captured.

For 26 of 368[23] (approximately 7% of parcels reviewed) the entrance date, photograph date, and completed date in the MA was not the same. Also, as noted in the Report No. 2026-037, *Jackson County Assessment Appeals Process*, issued in April 2026, the photograph dates were unreliable for 57 of 367 appealed parcels tested because the entrance date did not agree to the photograph date.

Although capturing photographs within the MA system could produce accurate time stamps, the MA system does not identify the upload method, preventing reviewers from distinguishing in-app captured photographs from externally taken photographs that may not have been taken at the time of inspection. Therefore, photographs and watermark data alone can substantiate at most a drive-by inspection but cannot ensure a properly conducted physical inspection. As a result, photographs maintained in the MA system do not reliably demonstrate that data collectors conducted physical inspections appropriately despite the AD and BOE's use of them as evidence of inspection.

Without reliable photographic or GPS evidence there is less assurance data collectors were conducting the parcel-by-parcel reviews onsite and spending adequate time to ensure the reviews were sufficient to gather necessary data for assessed valuations and were not a "mere observation of the property via a drive-by inspection or the like." The reduced timeframe to complete the parcel-by-parcel reviews likely contributed to the unreliable data and lax review process.

4.2 User access

The AD has not restricted edit access within the CAMA system, allowing users to modify assessment data without oversight or documented review. This allowed an erroneous mass edit to assessed valuations in 2023. In addition, users share MA login credentials preventing direct accountability for changes to data.

All AD employees have some CAMA system edit access and 48 staff members have mass edit access without a secondary review. The Director indicated that she made a mass edit that resulted in hundreds of parcels receiving a manually adjusted valuation of $356,270 in error. The system also allows as many as 20 users to login with the same user identification (ID), have concurrent sessions open, and make changes. Review of CAMA system changes and accountability for those changes relies on reviewing the system's history tracking showing which user ID made changes in the system. With the shared user IDs there is no assurance that the user listed in the system as posting a change was the person who did it.

[23] Out of 385 parcels, only 368 had an entrance date recorded by a data collector.

Similarly to the CAMA system, the standard process for completing parcel-by-parcel reviews is to have multiple data collectors use the same supervisor's MA user ID. While the data collectors were instructed to put their initials for each change they made, this did not always occur. AD personnel indicated shared MA access was allowed for convenience but did not provide a reason for the level of CAMA access allowed.

Good internal controls require that users be allocated the minimum access rights necessary to perform their assigned job functions, and that access to security functions be explicitly assigned. Without limiting user access or establishing sufficient oversight, the AD cannot effectively monitor system edits to ensure they are appropriate and authorized.

Recommendations

The Assessment Department:

4.1 Ensure quality control reviews are performed as required and future review processes use all available system capabilities, such as GPS data, to monitor data collector activity.

4.2 Establish adequate user access controls, including unique user IDs and limiting edit access to only those who need it.

Auditee's Response

The County Executive disputes a portion of this finding on behalf of the AD, as stated below. The County Executive's full response, which includes his response on behalf of the AD, is included at Appendix H.

4.1 The county is aware of these expectations and is committed to achieving them.

4.2 The AD's review of user access controls indicates that permissions are appropriate for users based on work function and that appropriate user controls are already in place. The county disputes the finding within 4.2 of this report.

Auditor's Comment

4.2 The county's response indicates its user access is appropriate based on work function. However, the excess edit access allowed mass valuation changes to occur in error. In addition, shared user identifications limits the ability of the AD from identifying the users who made changes in the system. The AD should continue to review its user access controls as it indicates it did in the response.

Jackson County
Assessment Department and Reassessment Process
Supporting Documentation

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

Appendix	Type of Supporting Documentation
A	Jackson County Assessment Department Preliminary Review
B	State Auditor Subpoenas - Forestine A. Beasley
C	State Auditor Subpoenas - Gail McCann Beatty
D	State Auditor Subpoenas - Daniel Anderson and Data Cloud Solutions
E	Circuit Court of Jackson County - Petition for Declaratory Judgment and to Enforce Administrative Subpoena
F	Circuit Court of Jackson County - First Amended Petition for Declaratory Judgment and to Enforce Administrative Subpoena
G	County Legislature's Response to Audit Recommendations
H	County Executive's Response to Audit Recommendations

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.

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984

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 property[1] 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 letter[2] 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.

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 ruling[3] 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.

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 case[6] to review in which it also concluded that the assessed valuation increase over 15 percent was negated by the Assessor's failure to prove[7] 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 percent[8] 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.

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.

Scott Fitzpatrick
State Auditor

December 2023
Report No. 2023-086

5

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

[redacted]

RE: Estimate of 2023 Residential Value and Interior Inspection Notice

Parcel:

SITUS: [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. 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

Attachment B

2023 Reassessment 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.

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

[redacted] [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.

	PRIOR YEAR		CURRENT YEAR	
Classification	**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.

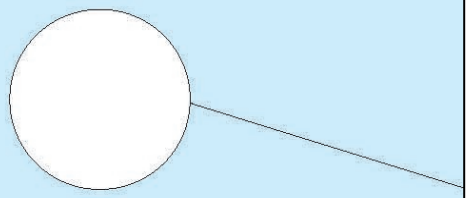
An appeal to the BOE may result in an increase, a decrease, or no change in valuation.

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.

Attachment C



QR Code for Online Form

Dear Property Owner:

Sorry we missed you today!

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 _____

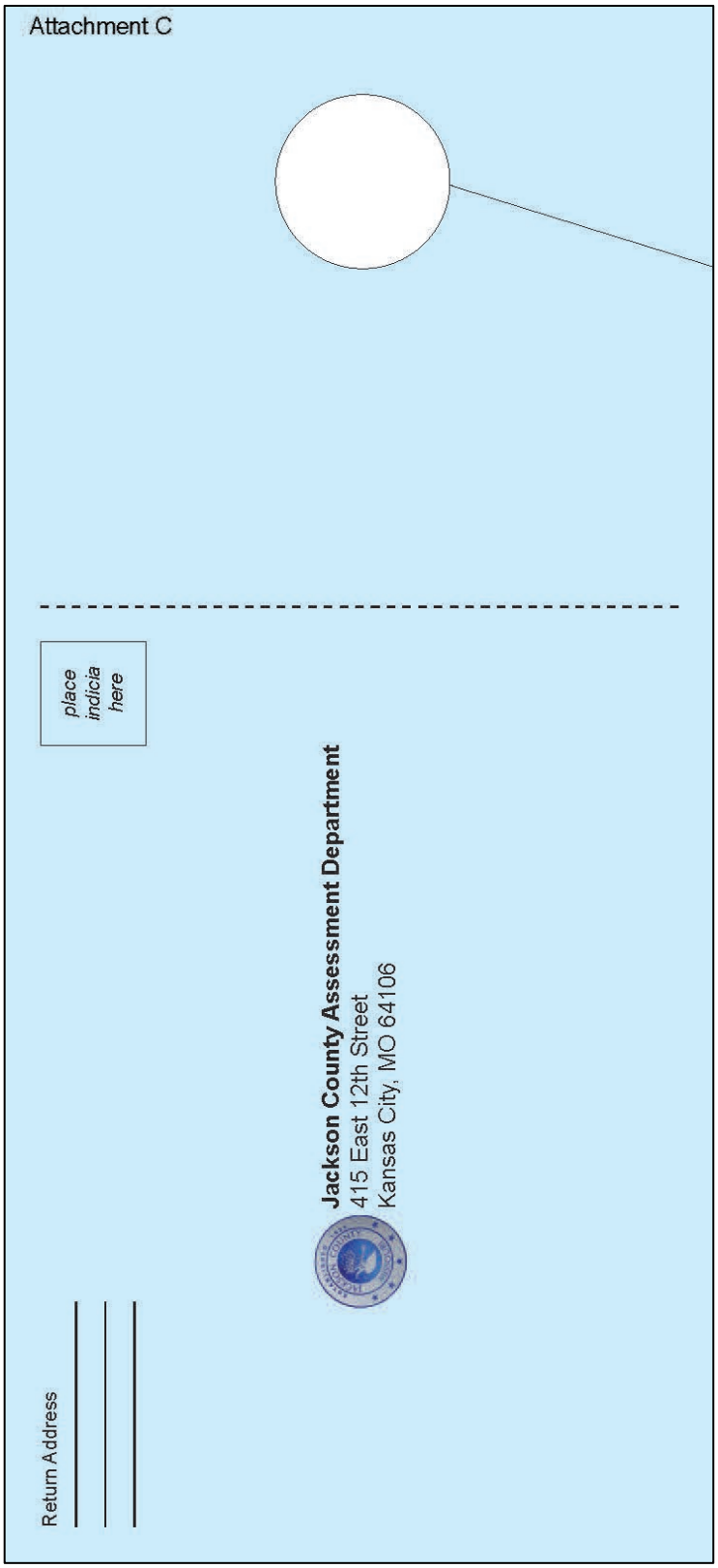
DATE OF ACQUISITION (if after 01/01/2018)

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 # _____


Attachment C
place indicia here
Jackson County Assessment Department
415 East 12th Street
Kansas City, MO 64106
Return Address

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

Scott Fitzpatrick
Missouri State Auditor

I served the foregoing subpoena by given to Gladys Howard in-person to deliver to Forestine A. Beasley on this 28th day of May, 2024.

Ethan Evans

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.

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

Scott Fitzpatrick
Missouri State Auditor

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

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.

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

Scott Fitzpatrick
Missouri State Auditor

I served the foregoing subpoena by given to Maureen Monaghan in-person to deliver to Gail McCann Beatty on this 28th day of May, 2024.

Ethan Evans

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.

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
Scott Fitzpatrick
Missouri State Auditor

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

Ethan Evans

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,



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,
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48. 28-530-10-32-00-0-00-000,
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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,
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58. 35-430-01-50-00-0-00-000,
59. 47-630-07-12-00-0-00-000,



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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,
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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,
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148. 67-120-05-13-00-0-00-000,
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150. 62-530-13-06-00-0-00-000,
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184. 37-340-02-07-00-0-00-000,
185. 14-710-12-01-00-0-00-000,
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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,
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194. 16-230-10-01-00-0-00-000,
195. 16-440-05-18-00-0-00-000,
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198. 16-130-03-20-00-0-00-000,
199. 32-710-08-15-00-0-00-000,
200. 50-930-08-04-00-0-00-000,
201. 16-510-15-44-00-0-00-000,
202. 45-530-16-21-00-0-00-000,
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,
208. 43-420-09-41-00-0-00-000,
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,
215. 69-220-08-19-00-0-00-000,
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,
220. 61-330-09-04-00-0-00-000,
221. 62-530-05-14-00-0-00-000,
222. 33-630-05-04-00-0-00-000,
223. 45-840-09-13-00-0-00-000,
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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,
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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,
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238. 69-710-13-14-00-0-00-000,
239. 69-700-05-20-00-0-00-000,
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241. 26-110-01-08-00-0-00-000,
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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,
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257. 28-910-08-13-00-0-00-000,
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260. 65-340-03-07-00-0-00-000,
261. 45-130-12-14-00-0-00-000,
262. 36-520-07-15-00-0-00-000,
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267. 47-310-23-25-00-0-00-000,
268. 36-410-01-16-00-0-00-000,
269. 30-340-29-22-02-0-00-000,
270. 62-640-14-16-00-0-00-000,
271. 47-910-28-14-00-0-00-000,
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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,
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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,
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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,
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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,
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335. 12-740-02-09-00-0-00-000,
336. 61-610-01-04-00-0-00-000,
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344. 43-910-02-33-00-0-00-000,
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346. 55-410-01-10-00-0-00-000,
347. 28-440-26-12-00-0-00-000,
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350. 33-210-15-28-00-0-00-000,
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356. 65-520-02-16-00-0-00-000,
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361. 34-820-14-41-00-0-00-000,
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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,
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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.

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 SERVED GAIL BEATTY on this 25th day of FEB, 2025.

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,
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The unique dates for Mobile Assessor reports identified above are:

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

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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.

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.

NOTARY PUBLIC

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

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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.

Pages 2-29 of this subpoena packet (referred to on this page as "Exhibit A attached to this Subpoena") are duplicative of pages 2-29 of Appendix C, so we did not include here.

SCOTT FITZPATRICK
MISSOURI STATE AUDITOR
SUBPOENA

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

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

Scott Fitzpatrick
Missouri State Auditor

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

Pages 2-29 of this subpoena packet (referred to on this page as "Exhibit A attached to this Subpoena") are duplicative of pages 2-29 of Appendix C, so we did not include here.

SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

SUBPOENA

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

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 SERVICE AMERICA on this 26TH day of FEB, 2025.
BUTLER, ADM. ASST

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

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-2025002911

Subscribed and Sworn to before me on the 27 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 [redacted]

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2516-CV17809

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

SCOTT FITZPATRICK, Auditor of the State of Missouri, Petitioner, 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.	)	No. _____

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").

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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.

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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.

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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 MobileAssessor℠ ("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") Cloud℠ MobileAssessor Licenses and CAMA Cloud℠ Admin Console Licenses. These licenses provided the Assessor and/or her designees with access to the MobileAssessor software.

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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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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

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Amendment were the purchase of 20 additional mobile licenses and 5 Disto Laser devices[1]. 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
LeslieAnn Korte, Mo Bar #61273
Robert C. Tillman, Mo Bar #67414
Missouri State Auditor's Office
301 W. High Street, Suite 880
Jefferson City, MO 65101
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Attorneys for Petitioner
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

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

SCOTT FITZPATRICK, Auditor of the State of Missouri, Petitioner, v. DATA CLOUD SOLUTIONS, LLC, and WOOLPERT, INC., and JACKSON COUNTY ASSESSOR, Defendants.	No. 2516-CV17809

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 MobileAssessor℠ ("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") Cloud℠ MobileAssessor Licenses and CAMA Cloud℠ 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 devices[2]. 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.

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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.

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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
LeslieAnn Korte, Mo Bar #61273
Robert C. Tillman, Mo Bar #67414
Missouri State Auditor's Office
301 W. High Street, Suite 880
Jefferson City, MO 65101
Telephone 573.751.4213
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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

COUNTY LEGISLATURE
JACKSON COUNTY, MISSOURI

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October 28, 2026

The Honorable Scott Fitzpatrick
Missouri State Auditor
Missouri State Auditor's Office
P.O. Box 869
301 West High Street, Room 880
Jefferson City, MO 65102

Honorable Auditor Fitzpatrick,

The Jackson County Legislature acknowledges the time and effort of the Missouri State Auditor's Office in conducting the audit of the 2023 property assessment process. We fully support the need for improvement to property valuation, taxpayer notification and the assessment appeals process.

Legislators heard directly from thousands of constituents about the very issues the audit now examines. Homeowners reported substantial increases in assessed property value, difficulty obtaining bearings, and insufficient explanation of how their assessments were determined.

The Legislature did not wait. Between June 26 and August 7, 2023, the Legislature adopted Resolutions 21324, 21336, 21358 and 21360. Those resolutions asked that the 2023 real property valuations be set aside, that an independent third-party review of parcel values be started. that future payments to the reassessment vendor be withheld, and that the Board of Equalization correct the errors and equalize values.

On August 21, 2023, the Legislature voted to adopt Resolution 21380, inviting the Missouri State Auditor to conduct a full comprehensive audit of the County's policies and procedures related to the 2023 property assessment process. In September 2023, the Legislature adopted an Ordinance 5787, providing a property tax credit for eligible seniors. In August 2024, through Resolution 21694, the Legislature asked the County Counselor not to appeal the State Tax Commission's order capping 2023 increases at 15 percent, and to comply with it. In April 2025, the Legislature adopted Ordinance 5958 to roll back any 2023 increase above 15 percent over 2022 values. The County Executive vetoed it, and the override vote failed to overturn the veto.

The Legislature will exercise its authority under the Jackson County Charter to ensure that the audit's recommendations are carried out, that assessments are accurate and transparent, and that every taxpayer receives fair notice and a fair hearing. The Legislature looks forward to working with the current administration and the Assessment Department toward that goal.

Respectfully,

Donna Peyton
Jackson County Legislature
Chairperson
2nd District At-Large

Sean E. Smith
Jackson County Legislature
Vice-Chairperson
6th District

cc: Members of the Jackson County Legislature

PHIL LeVOTA
COUNTY EXECUTIVE

816-881-3333
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Kansas City, Missouri 64106
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Response to the Missouri State Auditor's Review of the Jackson County Assessment Process, 2021–2026

To: Missouri State Auditor's Office
From: Office of the Jackson County Executive
Subject: Response to Audit Findings and Corrective Actions Regarding Jackson County Assessment Practices

Dear Missouri State Auditor's Office:

I appreciate the opportunity to respond to the audit of Jackson County's assessment practices covering the period from 2021 through 2026. I recognize the importance of your office's work in promoting accountability, transparency, and responsible stewardship of taxpayer dollars. The findings in this audit deserve serious consideration, and my administration is committed to addressing the shortcomings identified and ensuring that Jackson County's assessment process operates with integrity, consistency, and fairness.

As County Executive, I believe it is important to acknowledge where the County fell short, clearly communicate the corrective actions that have been taken, and demonstrate our commitment to restoring public confidence in the assessment process. At the same time, it is essential that the record accurately reflects the timeline of these issues and the significant work undertaken by my administration since I took office in October 2025.

Chapter 1: Acknowledgment of Past Policy and Administrative Problems

I agree that there were significant policy and administrative problems within Jackson County's assessment operations during the period covered by this audit. Many of the issues identified arose during years in which I was not serving as County Executive. Nevertheless, I recognize the responsibility of county government to confront these problems honestly and take meaningful action to correct them.

The assessment process is fundamental to public trust in local government. Property owners deserve a system that applies policies consistently, follows applicable laws and regulations, maintains appropriate oversight, and treats taxpayers fairly. When policies are inadequate, procedures are inconsistently applied, or administrative controls fail to function as intended, the consequences can extend well beyond the assessment department. They can create confusion, financial uncertainty, frustration, and a loss of confidence among the residents who depend on their government to act fairly and responsibly.

The audit provides an important opportunity to examine these shortcomings and establish a stronger foundation for the future. I do not intend to minimize the seriousness of the findings

or dismiss the concerns raised by affected taxpayers. Rather, I believe the appropriate response is to acknowledge the problems, correct them, and implement safeguards to prevent similar failures from recurring.

My administration accepts the importance of these findings and the need for sustained improvement. Our focus is not on assigning blame for the past, but on ensuring that Jackson County learns from these failures and establishes an assessment system that is transparent, accountable, and worthy of the public's trust.

Please find the specific responses to specific paragraphs:

- **Auditee's Response 1.1** - The County is aware of these expectations and is committed to achieving them.

- **Auditee's Response 1.2** - Beginning with the 2025 reassessment, a flag for new construction is active within Tyler and is used by the AD.

- **Auditee's Response 1.3** - The County is aware of these expectations and is committed to achieving them.

- **Auditee's Response 1.4** - The County is aware of these expectations and is committed to achieving them, when future contracts are entered into.

- **Auditee's Response 2.1** - Assessment Notices have been revised to comply with prevailing law. 2026 Assessment Notices were mailed on time on April 30, 2026. The appeals window opened on time on May 1, 2026, and closed on time on July 13, 2026. The AD is prepared to deliver 2027 Assessment Notices on time and the BOE has concluded hearing appeals and is prepared to receive 2027 appeals applications on time.

- **Auditee's Response 2.2** - The AD has improved staff training to ensure accurate and complete data is collected and incorporated into property appraisals.

- **Auditee's Response 3.1** - The County is aware of these expectations and is committed to achieving them

- **Auditee's Response 3.2** - The County ensures sufficient evidence of on-site physical inspections using multiple methods beyond GPS to establish presence, including photos taken by data collectors and noting parcel attributes.

- **Auditee's Response 3.3** - The County is aware of these expectations and is committed to achieving them.

- **Auditee's Response 3.4** - The Tyler contract for reassessment has been terminated. The County will follow all the terms of any future contract, including security awareness.

- **Auditee's Response 4.1.** - The County is aware of these expectations and is committed to achieving them.

- **Auditee's Response 4.2** - The AD's review of user access controls indicates that permissions are appropriate for users based on work function and that appropriate user controls are already in place. The County disputes the findings within 4.2 of this report.

Chapter 2: Corrective Action and Progress Since October 2025

Since taking office in October 2025, my administration has devoted substantial attention and resources to correcting problems within the assessment department. In fact, addressing these issues has been one of the central priorities of this administration.

I am pleased to report that most of the recommendations identified in the audit have already been implemented or addressed through corrective action since I assumed office. Our administration has worked to strengthen administrative practices, improve oversight, clarify expectations, and address the policy deficiencies that contributed to the problems identified during the audit period.

These efforts reflect a deliberate commitment to move beyond simply acknowledging deficiencies and toward making tangible improvements in how the County conducts its assessment responsibilities. We understand that meaningful reform requires more than revised policies or written assurances. It requires consistent implementation, clear accountability, effective internal controls, and an organizational culture that prioritizes compliance and service to the public.

Although this work began before the completion of the audit process, the audit's findings reinforce the importance of the corrective measures already underway. We view the recommendations as an opportunity to validate the direction of our reforms, identify any remaining gaps, and ensure that the improvements made since October 2025 are maintained over the long term.

Where recommendations remain outstanding or require additional verification, my administration will continue working toward their completion. Our objective is not merely to respond to an audit, but to establish lasting improvements that strengthen the County's assessment operations and provide greater confidence to taxpayers, policymakers, and state oversight officials.

Chapter 3: Compliance With the State Tax Commission Order

A central component of our corrective efforts has been ensuring that Jackson County follows the applicable directives of the Missouri State Tax Commission. Since taking office, my administration has made compliance with the State Tax Commission Order a significant priority and has worked to address the assessment issues associated with that order.

We recognize that compliance with state requirements is not optional. Jackson County must administer its assessment responsibilities in accordance with applicable law, state regulations, and binding directives. Our administration has therefore focused on implementing the required corrective measures and ensuring that the County's practices are aligned with those obligations.

This work is part of a broader commitment to restore confidence in the assessment process. Effective compliance requires not only taking the necessary immediate steps, but also establishing procedures and oversight mechanisms that support continued adherence to state requirements in future assessment cycles.

We understand that taxpayers expect their local government to follow the law, apply assessment policies consistently, and correct mistakes when they occur. Our responsibility is to meet those expectations through concrete action, transparent administration, and continued attention to the requirements established by state authorities.

Chapter 4: Going Beyond Compliance—Providing Relief to Jackson County Taxpayers

While implementing corrective measures and complying with the State Tax Commission Order have been essential priorities, I believe our responsibility extends beyond administrative compliance. We must also consider the real consequences that assessment practices can have on the residents and property owners of Jackson County.

For that reason, I went further by creating a tax credit program intended to provide relief to Jackson County taxpayers affected by certain assessment-related issues. The purpose of this program is to help make affected taxpayers whole, to the extent provided by the program, in recognition of the treatment they experienced as a result of the assessment problems addressed by our administration.

I believe this initiative is an important distinction between simply correcting administrative procedures and taking meaningful steps to address the impact those procedures have had on residents. Policy reform is necessary, but for taxpayers who have experienced financial burdens, uncertainty, or frustration, reform alone may not be enough. Government must also consider what can be done to provide appropriate relief and demonstrate that the concerns of its residents are being taken seriously.

The tax credit program reflects our commitment to fairness, accountability, and responsible government. It is an acknowledgment that public confidence is earned not only by identifying problems and promising improvements, but also by taking practical steps to address their consequences.

Our administration will continue to pursue a fair and legally sound approach to taxpayer relief while maintaining our focus on accurate assessments, consistent procedures, and

compliance with state requirements. We believe that correcting the system and addressing the impact on taxpayers must go hand in hand.

Conclusion: A Commitment to Accountability and Continued Improvement

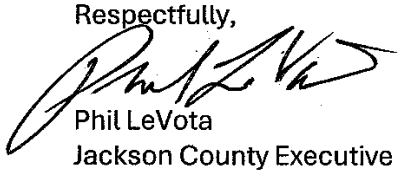
The audit of Jackson County's assessment practices identifies serious issues that deserve a direct and substantive response. I agree that significant policy problems existed during the period under review, including years before I became County Executive in October 2025. I also believe it is important to recognize the corrective work that has occurred since that time.

My administration has made addressing the assessment department's deficiencies a central priority. Most of the audit's recommendations have already been implemented or addressed, our work has included a focus on compliance with the State Tax Commission Order, and we have taken the additional step of establishing a tax credit program to provide relief to affected taxpayers.

We recognize that restoring public confidence requires continued effort. We remain committed to addressing outstanding concerns, sustaining the improvements already made, and ensuring that Jackson County's assessment process is administered fairly, consistently, and in accordance with the law.

Thank you for your office's work and for the opportunity to provide this response. Jackson County will continue working to strengthen its assessment operations, protect the interests of taxpayers, and ensure that the lessons of this period result in lasting improvements for our residents.

Respectfully,



Phil LeVota
Jackson County Executive