

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

**GAIL MCCANN BEATTY,** )  
**ASSESSOR, JACKSON COUNTY,** )  
**MISSOURI,** )  
**in her official capacity** )  
**415 E. 12<sup>th</sup> Street,** )  
**Kansas City, MO 64106** )

**FRANK WHITE. JR.** )  
**COUNTY EXECUTIVE.** )  
**JACKSON COUNTY, MISSOURI,** )  
**in his official capacity** )  
**415 E. 12<sup>th</sup> Street** )  
**Kansas City, MO 64106** )

**JACKSON COUNTY** )  
**BOARD OF EQUALIZATION,** )  
**through its members in their** )  
**official capacities** )  
**415 E. 12<sup>th</sup> Street** )  
**Kansas City, MO 64106** )

**JACKSON COUNTY, MISSOURI** )  
**415 E. 12<sup>TH</sup> Street** )  
**Kansas City, MO 64106** )

**Petitioners/Relators,** )

**v.** )

**Case No.**

**STATE TAX COMMISSION** )  
**OF MISSOURI** )  
**P.O. Box 146** )  
**421 East Dunklin St.** )  
**Jefferson City, MO 65102** )

**Respondent.** )

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## PETITION

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COMES NOW Gail McCann Beatty in her official capacity as Assessor of Jackson County, Missouri, Frank White, Jr. in his official capacity as County Executive of Jackson County, Missouri, the Jackson County Board of Equalization through its members in their official capacity, and Jackson County, Missouri, by and through undersigned counsel, and assert the following claims against the State Tax Commission of Missouri:

1. Petitioner/Relator Gail McCann Beatty, Assessor of Jackson County, Missouri, is the duly appointed Assessor of Jackson County, Missouri and is bringing this action solely in her official capacity as Assessor.

2. Petitioner/Relator Frank White, Jr., County Executive of Jackson County, Missouri, is the duly elected County Executive of Jackson County, Missouri and is bringing this action solely in his official capacity as County Executive.

3. Petitioner/Relator Jackson County, Missouri Board of Equalization brings this action through its members in their official capacities as members of the Jackson County Board of Equalization.

4. Petitioner/Relator Jackson County, Missouri is a charter county

located in the State of Missouri.

5. Respondent State Tax Commission of Missouri is an agency of the State of Missouri established pursuant to Section 138.190, RSMo.

6. Petitioners also name all Jackson County taxpayers who had open appeals of the 2023 assessment pending before the State Tax Commission on August 6, 2024, as Respondents. *See Exhibit A (spreadsheet).*

7. Jurisdiction and venue are proper in this Court as Petitioners reside in Jackson County, Missouri, and this action involves the assessment of real property which is situated in Jackson County, Missouri. *See Section 138.470, RSMo; Section 536.110, RSMo.*

#### **GENERAL ALLEGATIONS COMMON TO ALL COUNTS**

8. As the famous saying goes, “What has been will be again, what has been done will be done again; there is nothing new under the sun.” Ecclesiastes 1:9.

9. So too with antagonism and controversy over the assessment process in Missouri, and politicians making statements and taking actions to further their political aims.

10. This action deals with a current controversy over the assessment process arising in Jackson County, Missouri, and politicians using this controversy to further their political aims.

11. The following is a brief history.
12. Historically, counties in Missouri have had an issue with undervaluing properties.
13. For this reason, the State Tax Commission traditionally has directed counties to increase property values to the “true market value” as required by state law.
14. Naturally, counties have traditionally resisted these efforts for obvious reasons.
15. Nobody gets mad at the State Tax Commission for increasing values.
16. Rather, they get mad at the county assessor who is the person tasked with sending out the notices of increased value.
17. So too with Jackson County, Missouri.
18. For many years, properties have been undervalued in Jackson County, Missouri, and the State Tax Commission has repeatedly directed Jackson County, Missouri to come into compliance with state law.
19. As recently as the 2021 reassessment process, the State Tax

Commission communicated to Gail McCann Beatty, the Assessor of Jackson County, Missouri that properties were undervalued.

20. To ensure compliance, the State Tax Commission uses ratio studies to review the assessment process in counties and encourage counties to meet a certain threshold.

21. These ratio studies are “the fundamental instruments used to measure the accuracy of real property assessments.” State Tax Commission of Missouri, Assessor Manual 5.0, available at, <https://stc.mo.gov/assessmentmanual/>.

22. Petitioner Gail McCann Beatty, the public official charged with implementing the assessment process in Jackson County, Missouri, received directions from the State Tax Commission to come into compliance with its ratio studies.

23. In response to the State Tax Commission’s directions, Jackson County, Missouri expended a tremendous amount of effort, time, and resources to come into compliance, including hiring a company to assist with the 2023 reassessment process.

24. And this effort had results.

25. Jackson County, Missouri came into compliance.
26. The property values assessed by Jackson County, Missouri are currently in compliance with the State Tax Commission's ratio studies.
27. And the assessed property values are accurate on a county wide basis.
28. Jackson County, Missouri has achieved assessment values which reflect the true market value as statutorily mandated.
29. During this process of coming into compliance, the State Tax Commission of Missouri oversaw and assisted Jackson County, Missouri.
30. The State Tax Commission of Missouri approved Jackson County, Missouri's two-year assessment maintenance plan for the 2023 reassessment.
31. Representatives of the State Tax Commission were in regular contact with Jackson County assessment officials, communicating administrative, legal, appraisal, and technical advice to assist Jackson County Assessment officials in the performance of the 2023 reassessment.
32. In particular, from January 1, 2021, through November 30, 2023, representatives with the State Tax Commission of Missouri regularly met with Gail McCann Beatty, Assessor of Jackson County, Missouri, and staff of

the Jackson County Assessment Department and also regularly had contact with them about the 2023 reassessment process.

33. During this time period, representatives of the State Tax Commission regularly provided guidance and assistance to Gail McCann Beatty, Assessor of Jackson County, Missouri, and staff of the Jackson County Assessment Department.

34. During this time period, representatives of the State Tax Commission regularly reviewed and created reports on the activities of how Gail McCann Beatty, Assessor of Jackson County, Missouri, and staff of the Jackson County Assessment Department were conducting the 2023 reassessment.

35. In June 2023, after notices were sent out to Jackson County property owners concerning the 2023 assessed values, many became upset about increased values, and a concerted campaign lead by politicians like Preston Smith began encouraging people to lodge various accusations and complaints about the 2023 reassessment process in Jackson County, Missouri.

36. This has been a pattern dating back to 2019.

37. In furtherance of political aims, Preston Smith has encouraged

and assisted in several failed lawsuits filed against Petitioners, including a class action concerning the 2023 reassessment, which was dismissed by the Supreme Court of Missouri on December 19, 2023. *See State ex rel. Jackson Cnty. v. Chamberlain*, 679 S.W.3d 463 (Mo. 2023).

38. The State Tax Commission took no action towards Petitioners at any point in the 2023 reassessment process until December 19, 2023.

39. On this date, the State Tax Commission along with the Missouri Attorney General filed a lawsuit against Petitioners. *See State of Missouri, et al. v. Jackson County, Missouri, et al.*, Case No. 2316-CV33643.

40. Prior to this date, the State Tax Commission did not convene a hearing concerning the assessment of any parcel in Jackson County, Missouri.

41. Prior to this date, the State Tax Commission did not issue any administrative order to Petitioners.

42. Rather, on December 19, 2023, the State Tax Commission and Missouri Attorney General Andrew Bailey brought a lawsuit, asserting factual allegations and contentions for which they had no evidentiary support.



43. Then, during this litigation, Missouri Attorney General Andrew Bailey and his office violated the Rules of Professional Conduct.

44. On July 10, 2024, in the middle of trial, the circuit court granted Jackson County, Missouri's motion for sanction finding that Assistant Attorney General Travis Woods had violated the Rules of Professional Conduct and ordering that Missouri Attorney General Andrew Bailey may be deposed. *See Exhibit B.*

45. As of July 10, 2024, Petitioners had not yet had an opportunity to present their case in chief at the trial.

46. The trial was to resume on August 9, 2024.

47. In the meantime, on July 23, 2024, the State Tax Commission held a meeting.

48. Listed on the agenda for the meeting was "Attorney General Presentation". *See Exhibit C.*

49. Preston Smith was present for this meeting along with several attorneys employed by Missouri Attorney General Andrew Bailey, including Travis Woods.

50. At the meeting, Missouri Attorney General representatives

introduced Preston Smith.

51. Preston Smith provided the Commission with information regarding Jackson County assessments and processes.

52. Missouri Attorney General representatives also went through information they had provided to the Commission for review.

53. Petitioners were not provided notice of this meeting.

54. The State Tax Commission did not provide Petitioners an opportunity to cross examine Preston Smith or others present.

55. The State Tax Commission did not provide Petitioners an opportunity to present information or evidence.

56. That same day on July 23, 2024, an attorney employed by Missouri Attorney General Andrew Bailey filed a withdrawal of counsel on behalf of Travis Woods in the pending litigation between the State Tax Commission and Jackson County, Missouri, Case No. 2316-CV33643. *See* Exhibit D.

57. Upon information and belief, Travis Woods was informed on or about July 23, 2024, that he no longer had a license entitling him to practice law in the State of Missouri.

58. On August 6, 2024, the State Tax Commission held another meeting.

59. The agenda for the meeting does not list anything about the 2023 reassessment process in Jackson County, Missouri.

60. The agenda does not reference Jackson County, Missouri at all. See Exhibit E.

61. On August 6, 2024, the State Tax Commission issued an administrative order directed to Petitioners, which is attached as Exhibit F.

62. The order was sent to Petitioners via email on August 7, 2024.

63. The order was also placed in the mail to be sent to Petitioners on August 7, 2024.

64. That same day on August 7, 2024, the State Tax Commission and the Missouri Attorney General Andrew Bailey requested to dismiss their lawsuit.

65. On August 8, 2024, the circuit court issued an order dismissing the lawsuit with prejudice. The order is attached as Exhibit G.

66. On August 8, 2024, Missouri Attorney General Andrew Bailey

was set to sit for a deposition to be examined by Petitioners.

67. The deposition did not happen because the lawsuit was dismissed with prejudice.

68. The trial had been set to resume on August 9, 2024, where Petitioners were to begin their case in chief.

69. The trial did not resume on August 9, 2024, because the State Tax Commission and Missouri Attorney General Andrew Bailey dismissed their lawsuit with prejudice.

70. The State Tax Commission's August 6, 2024, order directs Petitioners to take certain actions.

71. The State Tax Commission and Missouri Attorney General Andrew Bailey had requested the circuit court to order the same actions as relief in the petition which they dismissed with prejudice.

72. Petitioners were never provided the opportunity at trial to present their case in chief because Petitioners prevailed in the litigation when the action was dismissed with prejudice.

73. Petitioners have never been provided an opportunity at a hearing before the State Tax Commission to present evidence concerning the 2023

reassessment process in Jackson County, Missouri.

74. To date, the State Tax Commission has not convened a hearing concerning the assessment of any parcel in Jackson County, Missouri.

75. Alternatively, the State Tax Commission did convene a hearing but did not provide Petitioners notice and an opportunity to be heard at the hearing.

76. Upon information and belief, representatives of the State Tax Commission and the Missouri Attorney General's Office continue to have *ex parte* contacts with officials of Jackson County, Missouri in violation of the Rules of Professional Conduct, Rule 4-4.2.

77. This civil action is being brought to challenge the State Tax Commission's August 6, 2023, order, Exhibit F.

**COUNT 1 – Judicial Review Under Chapter 138 and Chapter 536,  
RSMo.**

78. The paragraphs above are incorporated as if fully set forth herein.

79. Chapters 137 and 138, RSMo set forth how the assessment process is to function in Missouri.

80. The chapters also set forth how disputes about the process are to be resolved.

81. The following is a summary of the process.

82. First, real property parcels are assessed on a continuing basis every two years.

83. In the odd numbered years like 2023, the county assessor is to assess all real property parcels in a county.

84. Before the assessor does this, the assessor is to submit a two-year assessment maintenance plan to the State Tax Commission for approval for the upcoming reassessment.

85. Once the plan is approved, then the assessor follows the plan and assigns values to properties, in an attempt to reach true market value for each property.

86. Once a property owner receives notice of the new value, the property owner may appeal to the local board of equalization.

87. The local board of equalization then may hear evidence and issue a decision, changing the value to ensure that the property is valued at its true market value.

88. Once the property owner receives this decision, the property owner may then appeal to the State Tax Commission of Missouri.

89. The State Tax Commission then may hear evidence and issue a decision, changing the value if it finds an error.

90. During this process, there are three ways the circuit courts may be involved.

91. First, at the beginning of the process, if there is a dispute about the two-year assessment maintenance plan for the upcoming two-year cycle, the county or assessor may pursue litigation against the State Tax Commission over the plan, which may end up at circuit court on judicial review. *See* Section 137.115, RSMo (“The final decision of the administrative hearing commission shall be subject to judicial review in the circuit court of the county involved.”).

92. Second, once a property owner has gone through the process and appealed up to the State Tax Commission, and the Commission has issued a decision, either the property owner or the county may file a petition for judicial review of such decision in circuit court. *See* Section 138.430, RSMo (“Any person aggrieved by the decision of the commission may seek review as provided in chapter 536.”).

93. Third, upon an investigation or a written complaint of any taxpayer, who has previously appealed to the local board of equalization, that an individual assessment has not been made in compliance with the law, the State Tax Commission may convene a hearing and issue an order, which is subject to judicial review in circuit court. *See* Section 138.470, RSMo (“The action of the commission, or member or agent thereof, when done as provided in this section, shall be final, subject, however, to review in the manner provided in sections 536.100 to 536.140, except that the venue of proceedings for review involving the assessment of real property is in the county where the real property is situated.”).

94. This civil action involves two of the three ways a circuit court becomes involved.

95. The first way under Section 137.115 is not involved because Jackson County’s 2023 two-year assessment maintenance plan was approved by the State Tax Commission and is not the subject of a dispute.

96. However, the other two ways, review under Section 138.430 and review under Section 138.470 are involved.

97. In the August 6, 2024, State Tax Commission order, the State Tax Commission directs Petitioners to change the 2023 Assessment Roll for



“all parcels of subclass (1) real property, excluding increases due to new construction or improvements, that equal the valuations determined by Jackson County assessing officials, or valuations that do not exceed fifteen percent since the last assessment, whichever is less.” Exhibit F.

98. On the date the order was issued, there were more than 1,000 appeals of subclass (1) real property from the 2023 Jackson County reassessment pending before the State Tax Commission.

99. The August 6, 2024, order does not differentiate between properties that were subject to appeal or not, but instead directs Petitioners to change values for all parcels, including properties which were the subject of the 1,000 appeals.

100. The State Tax Commission did not hold individual hearings for the more than 1,000 pending appeals before issuing the August 6, 2024, order.

101. The State Tax Commission did not convene a hearing concerning the assessment of any parcel in Jackson County, Missouri before issuing the August 6, 2024, order.

102. Alternatively, the State Tax Commission did convene a hearing but did not provide Petitioners notice and an opportunity to be heard at the

hearing.

103. This action for judicial review is brought under Section 138.430, RSMo and Section 138.470, RSMo.

104. Both statutes provide that orders of the State Tax Commission may be reviewed as set forth in Chapter 536, RSMo.

105. Under Chapter 536, an order of an administrative agency of the State of Missouri may be challenged as unlawful for several reasons.

106. Under Section 536.140, RSMo, an order may be challenged for the following reasons:

The order is “in violation of constitutional provisions;”

The order is “in excess of the statutory authority or jurisdiction of the agency;”

The order is “unsupported by competent and substantial evidence upon the whole record;”

The order is, “for any other reason, unauthorized by law;”

The order is “made upon unlawful procedure or without a fair trial;”

The order is “arbitrary, capricious or unreasonable;”

The order “[i]nvolves an abuse of discretion.”

107. In conducting a review under this section, the circuit court is to review the record before the administrative agency, but the court may also “in any case hear and consider evidence of alleged irregularities in procedure or of unfairness by the agency, not shown in the record.” Section 536.140, RSMo.

108. The August 6, 2024, order issued by the State Tax Commission is unlawful for several reasons.

**109. The August 6, 2024, order violates provisions of the Missouri Constitution.**

110. Under Article X Section 14, “[t]he general assembly shall establish a commission, to be appointed by the governor by and with the advice and consent of the senate, to equalize assessments as between counties and, under such rules as may be prescribed by law, to hear appeals from local boards in individual cases and, upon such appeal, to correct any assessment which is shown to be unlawful, unfair, arbitrary or capricious. Such commission shall perform all other duties prescribed by law.”

111. In issuing the August 6, 2024, order, the State Tax Commission violated this constitutional provision.

112. Under the provision, the State Tax Commission is to equalize assessments between counties and hear individual appeals from local board of equalizations.

113. The August 6, 2024, order is not an equalization order.

114. Equalization is a term of art with specific meaning involving the process of equalizing total assessed values between different areas or subclasses of properties.

115. The August 6, 2024, order does not engage in this process, and, therefore, it is not an equalization order.

116. Alternatively, even assuming the order is an equalization order, the order only applies to parcels within Jackson County, which the State Tax Commission does not have the authority to do.

117. The State Tax Commission may only issue equalization orders as between counties.

118. The August 6, 2024, order does not do that.

119. Further, the State Tax Commission only has jurisdiction over individual appeals from local boards of equalization.

120. If a property owner does not appeal to the local board of equalization or file a complaint with the State Tax Commission, the Commission does not have authority or jurisdiction to issue an order.

121. But that is what the State Tax Commission did in violation of the Missouri Constitution.

122. The State Tax Commission purports to exercise jurisdiction over all parcels in Jackson County “of subclass (1) real property excluding increases due to new construction or improvements, that equal the valuations determined by Jackson County assessing officials, or valuations that do not exceed fifteen percent since the last assessment, whichever is less” regardless of whether a property owner appealed to the board of equalization or filed a complaint with the State Tax Commission.

123. The State Tax Commission also purports to do so long after tax bills have been paid and statutory deadlines have passed.

124. The State Tax Commission’s order is retroactive and ex post facto and violates the Missouri Constitution.

125. The August 6, 2024, order violates the Missouri Constitution and is void and unenforceable.

126. **The August 6, 2024, order is in excess of the statutory authority or jurisdiction of the State Tax Commission.**

127. As just explained, in the August 6, 2024, order, the State Tax Commission purports to exercise jurisdiction over all parcels in Jackson County “of subclass (1) real property excluding increases due to new construction or improvements, that equal the valuations determined by Jackson County assessing officials, or valuations that do not exceed fifteen percent since the last assessment, whichever is less” regardless of whether a property owner appealed to the board of equalization or filed a complaint with the State Tax Commission.

128. In addition to the constitutional provisions just discussed, this action by the State Tax Commission was in excess of the authority and jurisdiction provided to the Commission by statute.

129. Administrative agencies of the State of Missouri only have the authority provided to it by statute or constitutional provision.

130. Any action taken outside that authority is void.

131. No constitutional or statutory provisions provided the State Tax Commission the authority to issue its August 6, 2024, order.

132. Under the statutory framework provided by the General Assembly, there are two avenues which provide the State Tax Commission the authority to change property values for noncompliance with the assessment laws.

133. First, a property owner may pursue an appeal from a local board of equalization under Section 138.430, RSMo.

134. Or, second, the State Tax Commission may review assessments under the conditions set forth in Section 138.460, RSMo, which involve a taxpayer filing a complaint with the State Tax Commission after the taxpayer has appealed to the local board of equalization.

135. If the conditions set forth in Section 138.430 or Section 138.460 have not been met, the State Tax Commission does not have the authority or jurisdiction to change property values for noncompliance of the assessment laws.

136. But this is what the State Tax Commission did in its August 6, 2024, order by purporting to assert jurisdiction over thousands of parcels even though the conditions of Section 138.430 and Section 138.460 had not been met.

137. Because the order purports to do this for thousands of parcels

even though the conditions of the statutes were not met, the State Tax Commission exceeded its authority in issuing the August 6, 2024, order, and, therefore, the order is void and unenforceable.

138. Further, the State Tax Commission exceeded its authority by directing the Jackson County Board of Equalization to violate state law.

139. The Board of Equalization is to hear appeals and determine the true market value of real property parcels.

140. If during an appeal, the assessor fails to meet its burden of proof or fails to establish that a required inspection was done in compliance with Section 137.115, RSMo, the property owner is to “prevail on the appeal as a matter of law.”

141. However, this provision is only triggered if a property owner appeals and then after a hearing where the assessor had an opportunity to present evidence, the assessor fails to meet the burden of proof.

142. In the August 6, 2024, order, the State Tax Commission directs the Board of Equalization to change values for all subclass (1) properties, even when the property owner did not appeal, and the assessor was not provided an opportunity to meet the burden of proof.



143. This direction is not lawful, and the State Tax Commission exceeded its authority by directing the Board of Equalization to take such actions in violation of state law.

144. **The August 6, 2024, order is unsupported by competent and substantial evidence upon the whole record.**

145. The text of the August 6, 2024, order establishes that the order was not based on competent and substantial evidence.

146. In the order, the State Tax Commission set forth its findings, claiming that Petitioners violated various statutory provisions.

147. However, in doing so, it did not make findings concerning specific parcels.

148. Rather, the State Tax Commission repeatedly found that the violations occurred in “most” cases.

149. The State Tax Commission does not identify for which parcels these violations occurred.

150. The State Tax Commission does not identify any specific details about the violations.

151. Further, implicit within the findings that the violations happened for “most” parcels is that the State Tax Commission did not find that the violations occurred for all parcels in Jackson County “of subclass (1) real property excluding increases due to new construction or improvements, that equal the valuations determined by Jackson County assessing officials, or valuations that do not exceed fifteen percent since the last assessment, whichever is less”.

152. Yet, the order directs Petitioners to change the values for all parcels in Jackson County “of subclass (1) real property excluding increases due to new construction or improvements, that equal the valuations determined by Jackson County assessing officials, or valuations that do not exceed fifteen percent since the last assessment, whichever is less”.

153. This alone establishes the order was not based on competent and substantial evidence.

154. Further, because Petitioners were not provided notice and an opportunity to be heard, it is unclear what evidence the State Tax Commission relied on in making its findings.

155. For this reason, Petitioners should be provided the opportunity to conduct discovery and present evidence before this Court concerning the

State Tax Commission's findings to further show why the August 6, 2024, order is not supported by competent and substantial evidence and should be reversed.

**156. The August 6, 2024, order was made upon unlawful procedure and without a fair trial.**

157. Before issuing the August 6, 2024, order, the State Tax Commission did not convene a hearing, or, alternatively, the State Tax Commission held a hearing but did not provide Petitioners notice and an opportunity to be heard.

158. As previously discussed, under the statutory framework provided by the General Assembly, there are two avenues which provide the State Tax Commission the authority to change property values for noncompliance with the assessment laws.

159. First, a property owner may pursue an appeal from a local board of equalization under Section 138.430, RSMo.

160. Or, second, the State Tax Commission may review assessments under the conditions set forth in Section 138.460, RSMo, which involve a taxpayer filing a complaint with the State Tax Commission after the taxpayer has appealed to the local board of equalization.

161. More than 1,000 property owners pursued the first avenue under Section 138.430, RSMo.

162. However, when a property owner appeals under that statute, there are various statutory provisions and regulations, which must be followed by the State Tax Commission before it may issue a decision changing property values.

163. For the more than 1,000 appeals, the State Tax Commission violated its own statutes and regulations when it issued the August 6, 2024, order, unilaterally changing the values without following its own procedures and without providing the Jackson County assessment officials notice and an opportunity to be heard.

164. In addition, the State Tax Commission failed to follow the procedures set forth in Section 138.460 and Section 138.470, RSMo.

165. When the conditions of Section 138.460 have been met, the State Tax Commission may change values for assessments not done in compliance with the assessment laws, but the Commission is required to follow the procedures set forth in the Section 138.460 and Section 138.470.

166. Namely, the State Tax Commission is to convene a hearing and provide notice to all interested parties, including the county assessor.

167. Before the State Tax Commission issued the August 6, 2024, order, it did not follow the procedures set forth in Section 138.460 and Section 138.470.

168. For these reasons, the August 6, 2024, order was made upon unlawful procedure and without a fair trial, and, therefore, the order must be reversed.

169. **The August 6, 2024, order is arbitrary, capricious, and unreasonable.**

170. Given what has been discussed already, it was arbitrary, capricious, and unreasonable for the State Tax Commission to issue an unprecedented order in the middle of trial, retroactively changing values in violation of Missouri law and without competent and substantial evidence and without providing Petitioners any opportunity to be heard.

171. And doing so for thousands of parcels for which the property owners did not appeal.

172. Further, the August 6, 2024, order is arbitrary, capricious, and unreasonable because the State Tax Commission acted with improper bias.

173. Despite failing to conduct an investigation and convene a hearing

to hear evidence as set forth in Chapter 138, the State Tax Commission brought a lawsuit against Petitioners.

174. Despite failing to conduct an investigation and convene a hearing to hear evidence as set forth in Chapter 138, the State Tax Commission issued the August 6, 2024, order.

175. Despite failing to conduct an investigation and convene a hearing to hear evidence as set forth in Chapter 138, commissioners of the State Tax Commission and the Missouri Attorney General made public comments disparaging Petitioners.

176. Before entering upon the duties of the office, Commissioners of the State Tax Commission are to take an oath to “faithfully and impartially” discharge their duties as members of the commission.

177. The State Tax Commission is to act an impartial quasi-adjudicator in resolving disputes about assessments.

178. The State Tax Commission has failed to act in this manner by prejudging the issues without investigating and convening a hearing to discover evidence impartially, and, in doing so, acted with improper bias.

179. Further, the August 6, 2024, order is unreasonable, arbitrary,

and capricious because laches and estoppel bar the State Tax Commission from issuing such an order after tax bills were due and have been paid and the monies distributed to and spent by taking jurisdictions.

180. Additionally, the August 6, 2024, order is unreasonable, arbitrary, and capricious because, upon information and belief, the Missouri Attorney General Andrew Bailey and his office improperly obtained information through *ex parte* contacts in violation of the Rules of Professional Conduct and then the information was used against Petitioners in proceedings concerning the 2023 reassessment in Jackson County.

**181. The August 6, 2024, order involves an abuse of discretion.**

182. Given what has been discussed already, the State Tax Commission abused its discretion when it issued an unprecedented order in the middle of trial, retroactively changing values in violation of Missouri law and without competent and substantial evidence and without providing Petitioners any opportunity to be heard.

183. Because the State Tax Commission conducted meetings and activities that Petitioners were not privy to in violation of Missouri law, Petitioners are entitled to conduct discovery and present evidence concerning the irregularities in procedure and unfairness perpetrated by the State Tax

Commission.

184. For all the reasons discussed herein, the State Tax Commission's August 6, 2024, order is unlawful, void and unenforceable, and should be reversed.

## **COUNT 2 – DECLARATORY JUDGMENT**

185. The paragraphs above are incorporated as if fully set forth herein

186. Petitioners seek a declaration from this Court that the State Tax Commission is barred from bringing a new civil action against Petitioners requesting relief that is the same as the relief requested in *State of Missouri, et al. v. Jackson County, Missouri, et al.*, Case No. 2316-CV33643 or requesting relief that could have been brought in that action.

187. As discussed, the State Tax Commission brought an action against Petitioners. *See State of Missouri, et al. v. Jackson County, Missouri, et al.*, Case No. 2316-CV33643.

188. The State Tax Commission's order was issued August 6, 2024.

189. The lawsuit was still pending at that time, and the actions the State Tax Commission were requesting the court to order Petitioners to do are the same actions the State Tax Commission is ordering Petitioners to do



in the August 6, 2024, order.

190. The State Tax Commission requested to dismiss its lawsuit on August 7, 2024.

191. The circuit court dismissed the lawsuit with prejudice on August 8, 2024.

192. Because the lawsuit involved the same parties and same subject matter, and the order was issued before the lawsuit was dismissed, the State Tax Commission is barred from bringing a lawsuit seeking the same relief as it requested in the previous lawsuit.

193. For this reason, and for the other reasons identified in this Petition, the August 6, 2024, Order is unenforceable against Petitioners.

### **COUNT 3 – INJUNCTION**

194. The paragraphs above are incorporated as if fully set forth herein.

195. Petitioners seek an injunction from this Court barring the State Tax Commission from bringing a new civil action against Petitioners requesting relief that is the same as the relief requested in *State of Missouri, et al. v. Jackson County, Missouri, et al.*, Case No. 2316-CV33643 or

requesting relief that could have been brought in that action.

196. For the reasons explained herein, the August 6, 2024, order is unlawful, void and unenforceable, and an injunction shall issue.

#### **COUNT 4 – WRIT OF MANDAMUS**

197. The paragraphs above are incorporated as if fully set forth herein.

198. Petitioners seek a writ of mandamus directing the State Tax Commission to issue an order withdrawing the August 6, 2024, order.

199. For the reasons explained above, the August 6, 2024, order is unlawful, void and unenforceable, and a writ of mandamus shall issue.

200. Suggestions in support are attached hereto as Exhibit H.

#### **COUNT 5 – WRIT OF PROHIBITION**

201. The paragraphs above are incorporated as if fully set forth herein.

202. Petitioners seek a writ of prohibition directing the State Tax Commission to refrain from taking any action to enforce the August 6, 2024, order and issue an order withdrawing the order.

203. For the reasons explained herein, the August 6, 2024, order is unlawful, void and unenforceable, and a writ of prohibition shall issue.

204. Suggestions in support are attached hereto as Exhibit H.

### **COUNT 6 – WRIT OF QUO WARRANTO**

205. The paragraphs above are incorporated as if fully set forth herein.

206. Petitioners seek a writ of quo warranto finding that the August 6, 2024, order is void and in excess of the State Tax Commission's authority and jurisdiction and directing the Commission to issue an order withdrawing the August 6, 2024, order.

207. For the reasons explained herein, the August 6, 2024, order is unlawful, void and unenforceable, and a writ of quo warranto shall issue.

208. Suggestions in support are attached hereto as Exhibit H.

### **COUNT 7 – WRIT OF CERTIORARI**

209. The paragraphs above are incorporated as if fully set forth herein.

210. Petitioners seek a writ of certiorari, finding that the August 6,

2024, order is void and in excess of the State Tax Commission's authority and jurisdiction.

211. For the reasons explained herein, the August 6, 2024, order is unlawful, void and unenforceable, and a writ of certiorari shall issue.

212. Suggestions in support are attached hereto as Exhibit H.

### **RELIEF**

WHEREFORE, Petitioners pray for relief as follows:

1. A judgment declaring the August 6, 2024, order of the State Tax Commission of Missouri is in violation of constitutional provisions; is in excess of the statutory authority or jurisdiction of the agency; is unsupported by competent and substantial evidence upon the whole record; is unauthorized by law; is made upon unlawful procedure or without a fair trial; is arbitrary, capricious or unreasonable; and involves an abuse of discretion.

2. A judgment reversing the August 6, 2024, order of the State Tax Commission of Missouri.

3. A judgment declaring the August 6, 2024, order of the State Tax Commission unlawful, void and unenforceable.

4. All appropriate orders and judgments necessary to prevent the enforcement of the August 6, 2024, order of the State Tax Commission of

Missouri.

Respectfully submitted,

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/s/ D. Ryan Taylor

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