

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

NANCY WHEELER

Counterclaim Plaintiff,

v.

**GAIL MCCANN BEATTY,
ASSESSOR, JACKSON COUNTY,
MISSOURI, et al.,**

Counterclaim Defendants.

Case. No.: 2416-CV25478

Division: 60

LEGAL NOTICE OF PROPOSED CLASS ACTION SETTLEMENT

If you paid Jackson County residential property taxes based on a 2023 or 2024 assessed valuation that increased by more than 15%, a class action settlement may provide you a tax credit or cash payment.

TO: All owners of residential real property in Jackson County, Missouri who paid real property taxes based on a 2023 assessed valuation that increased by more than fifteen percent (15%) over the prior assessment cycle, excluding increases due solely to new construction or improvements.

WHY DID YOU RECEIVE THIS NOTICE?

On April 2, 2026, the Court certified a class action about the 2023 reassessment of residential property in Jackson County. You previously received notice of that class action. The parties have now reached a proposed settlement, and the Court has preliminarily approved it. This notice explains the settlement, the benefits it provides, and your rights, including your right to make a claim, object, or exclude yourself. **Your legal rights are affected whether you act or not. Please read this notice carefully.**

- This is not a solicitation from a lawyer -

WHAT IS THIS CASE ABOUT?

The lawsuit, *Wheeler v. Beatty, et al.*, Case No. 2416-CV25478, claims that increases of more than 15% in the 2023 reassessment (excluding new construction or improvements) were unlawful because Jackson County did not perform the physical inspections and provide the notices Missouri law requires, and that taxes paid on those increases in 2023 and 2024 were paid erroneously. The Missouri State Tax Commission, the Missouri State Auditor, and the Court have each found that the County's 2023 reassessment did not comply with the law. The Counterclaim Defendants assert legal and procedural defenses under Missouri law to the claims asserted on behalf of the class of taxpayers. The parties have agreed to settle rather than continue litigating.

WHAT DOES THE SETTLEMENT PROVIDE?

- 1. Tax credits.** If you still own the property that was over-assessed, you will automatically receive a tax credit equal to the amount you overpaid for 2023 and 2024: the difference between the taxes you actually paid and the taxes you would have paid at the same tax rates if the increase had been capped at 15%. The credit will be applied to your property tax bills in three equal installments over the 2026, 2027, and 2028 tax years. If a credit installment is bigger than your tax bill, the unused amount carries forward until it is exhausted. **You do not need to file a claim to receive this credit.**
- 2. Relief if you no longer own the property.** If you sold, transferred, or otherwise no longer own the property (or a family member who owned it has died):

- **If you currently own another residential property in Jackson County**, you can receive the credit on that property's tax bills, on the same three-year schedule, by submitting a simple claim form showing you owned the old property and own the new one.
- **If you do not currently own residential property in Jackson County**, you can receive your overpayment in cash, paid over the same three annual periods, by submitting a claim form.

To receive relief as a former owner, you must submit a claim form by December 3, 2026, 45 days after this notice. The claim form is enclosed and is also available at the settlement website below.

- 3. Special Circumstances Fund.** The County is establishing a \$6,000,000 fund to reimburse Class Members' documented out-of-pocket appraisal fees and legal fees incurred to challenge or respond to the reassessment. Claims must be submitted, with documentation, by the same claim deadline. Claims are decided by an independent administrator, not the County. There is no cap on an individual claim; if approved claims exceed the fund, payments are reduced proportionately.
- 4. Taxpayers who appealed or paid under protest.** If you appealed your assessment or paid your taxes under protest pursuant to RSMo. § 139.031, you are entitled to a full cash refund of the overcharge that you have not previously received through the County's existing protest-refund process, separate from this settlement. This settlement does not reduce, delay, or condition that refund, and you will not receive a double recovery of the same amount.
- 5. Enforcement.** The settlement will be entered as a consent judgment with a court-ordered injunction. The County's obligations cannot be undone by future County officials, and the Court will keep jurisdiction to enforce them.

HOW MUCH WILL MY CREDIT OR PAYMENT BE?

Your credit or payment equals your "Overage:" the difference between the 2023 and 2024 taxes you actually paid and the taxes you would have paid at the same tax rates if your valuation increase had been capped at 15% (excluding new construction and improvements). The amount is calculated from the County's own assessment and tax records under a Court-approved methodology. You can look up your estimated amount at the settlement website or by calling the toll-free number below.

WHO REPRESENTS ME?

The Court appointed Kenneth B. McClain, Jonathan M. Soper, and Nichelle L. Oxley of Humphrey, Farrington & McClain, P.C. as Class Counsel. You will not be charged for their services. Class Counsel will ask the Court to award attorney's fees and expenses to be paid by the County in addition to the relief to the Class. No part of your credit, payment, or the special circumstances fund will be used to pay fees. You may hire your own lawyer at your own expense, but you do not need to.

YOUR LEGAL RIGHTS AND OPTIONS

Option	What It Means
Do nothing	If you still own your property, you automatically receive your tax credit. You will be bound by the settlement and the release of claims.
Submit a claim	Required only if (1) you no longer own the taxed property, or (2) you seek reimbursement from the Special-Circumstances Fund. Deadline: December 3, 2026 .
Exclude yourself	Mail a letter postmarked by November 18, 2026 as described below. You will receive no settlement benefits and will not release any claims, and you keep the right to sue at your own expense. Claims certified for classwide declaratory and injunctive relief cannot be excluded.
Object	Stay in the Class but tell the Court what your objections are to the settlement, in writing, by November 18, 2026 . The Court will consider objections at the Settlement Fairness Hearing.
Attend the hearing	The Court will hold a Fairness Hearing on November 23, 2026 at 9:30 a.m. in Division 60 of the Circuit Court of Jackson County, Missouri, at Kansas City. You may attend, but you do not have to.

HOW DO I EXCLUDE MYSELF?

Mail a letter to the Settlement Administrator at the address below, postmarked no later than **November 18, 2026**, that includes: (1) the name of this lawsuit (*Wheeler v. Beatty, et al.*, Case No. 2416-CV25478); (2) a statement that you wish to be excluded from the settlement; (3) your full name, address, and the address of the affected property; and (4) your signature. If you exclude yourself, you will receive no benefits from this settlement.

HOW DO I OBJECT?

Mail a written objection to the Settlement Administrator, postmarked by **November 18, 2026**, including: your name and address; your parcel number or other information showing you are a Class Member; the reasons for your objection; and whether you intend to appear at the Fairness Hearing. You do not need to include your Social Security number.

WHAT CLAIMS DO I GIVE UP?

Unless you exclude yourself, you release the claims asserted in this case arising from the County's 2023 and 2024 residential reassessment, once the County has actually provided the corresponding relief. The release does **not** take effect for any category of relief until that relief has been paid or performed, and it does not affect your separate right to a protest-impound or appeal refund.

HOW DO I GET MORE INFORMATION?

Visit **www.jacksoncountypropertytaxclassaction.com**, call toll-free at **888-969-3783**, or write to the Settlement Administrator, Analytics Consulting LLC, PO Box 2010, Chanhassen, MN 55317-2010 or send an e-mail to JacksonCoPropertyTaxLawsuit@hfmlegal.com. Case documents are also available on Missouri CaseNet (Case No. 2416-CV25478). **Please do not call or write the Court or the County with questions about the settlement.**