

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

GAIL MCCANN BEATTY,

Plaintiff,

v.

JACKSON COUNTY, MISSOURI

Serve: County Executive
Jackson County Courthouse
415 E. 12th Street, 2nd Floor
Kansas City, MO 64106

Defendant.

DIV: _____

JURY TRIAL DEMANDED

PETITION

COMES NOW Plaintiff Gail McCann Beatty and states the following for her cause of action against Defendant:

1. Plaintiff is a resident and citizen of Jackson County, Missouri ("County"). She is a General Certified Appraiser with more than 30 years of experience in property valuation. Pursuant to Missouri law, Ms. Beatty became an employee of the County on July 23, 2018, when she was appointed to the position of Director of Assessment ("Director"). The County Executive was plaintiff's director supervisor.
2. Before serving as Director, plaintiff was a member of the Missouri Legislature for 7 ½ years. Plaintiff brings this cause of action under §105.055, Rs.Mo. Plaintiff faithfully and competently performed her duties as Director of Assessment up through the moment the County wrongfully discharged her, on November 5, 2025.
3. Defendant Jackson County is a public employer within the meaning of §105.055, in that it is a legislative body and political subdivision operating within the state of Missouri.
4. Both jurisdiction and venue are proper in Jackson County, Missouri. This Court has

subject matter jurisdiction over all of plaintiff's claims. Plaintiff resides in Jackson County.

Defendant is located in Jackson County, and the unlawful actions were committed within Jackson County.

5. Plaintiff seeks damages in excess of this Court's \$25,000 jurisdictional minimum under Missouri law.

6. Because defendant is a citizen and resident of Missouri, this lawsuit cannot be removed to federal court.

7. Plaintiff claims and will prove that her termination violates §105.055. She seeks damages against her former public employer for damages described herein. Plaintiff many times objected to what she believed was illegal actions ordered and undertaken by the County regarding

property valuation assessments. Plaintiff's latest report of such illegal activity is embodied in a letter she wrote to the Jackson County Executive on October 15, 2025. Said letter is attached hereto as Ex. "A" and incorporated by reference.

BACKGROUND FACTS

8. From the beginning of plaintiff's employment, the plan was to get Jackson County property values properly assessed at market value, to comply with the law while creating equity in the County so that everyone was paying their fair share. In Fall of 2019, plaintiff's goals were: to obtain a new mass appraisal computer system; to conduct parcel-by-parcel review of all real estate parcels within Jackson County; to increase staff to accomplish assessments.

9. The County funded an audit of all assessment department processes. That audit was completed in early 2021. Parcel-by-parcel review began during first quarter of 2021. The anticipated timeline for completion was about two years. The County purchased property at 1300 Washington to house the planned expansion of the assessment department.

10. A Maintenance plan was submitted to the State Tax Commission for 2022 and 2023. The plan was approved by the County Legislature and State Tax Commission. Three contracts were signed with Tyler Technologies in the fall of 2020, in preparation for the 2023 reassessment:

- New CAMA (Computer Assisted Mass Appraisal) System. The purpose of the CAMA system is to store the county data and to assist in the calculation of market value based on information taken from the market. The old legacy system did not function, was no longer supported by the vendor, and had been abandoned by the County several years prior.
- The second contract was for a parcel-by-parcel review, in which a physical inspection was completed for each parcel. The project was led by plaintiff and continued through 2023. The purpose for the physical inspections was to make sure the new system had updated information, as many parcels in the county had not been visited since 2005 — fifteen (15) years prior.
- The 3rd Contract was for the 2023 reassessment. The Assessment Department was responsible for new construction, building and developing staff, training staff on the new CAMA system and establishing a public relations program.

11. The substantial work of the growing assessment departments proceeded satisfactorily during 2021-2022. Going into 2023, parcel-by-parcel evaluations were proceeding methodically under plaintiff's able leadership.

New County Legislature Takes Office January 2023, Causing Unjustified Hostility and Interference With Assessments

12. Once a new Legislature took office in January 2023, it became obvious that legislator M.A. harbored strong ill-will and animosity toward the then-current County Executive. M.A. set out on a mission to disrupt any department that he felt was loyal to the County Executive. M.A. became openly hostile to staff in the assessment department — particularly plaintiff and other female staff.

13. Legislator M.A. was publicly critical of the assessment process. M.A. used offensive and derisive references whenever he discussed reassessment. After the 2023 certification of completed assessments, M.A. sponsored Resolution 21324 (passed 7/10/23). This Resolution recommended the County Executive should arbitrarily and illegally “set aside” legally-required assessment values, to instead “utilize the flat rate increase of 15% of the 2019 tax assessment rates.” Plaintiff, among others, publicly warned that such action would violate law. When the County Executive rightly refused, because it would violate law, M.A. set out on a mission to viciously and falsely attack the entire Assessment department run by plaintiff Beatty.

14. Legislator M.A. would show up unannounced at the Assessment building, glaring at and staring down staff — obviously attempting to intimidate them. When the 2023 assessments were not set aside as suggested, Legislators M.A., S.S., and V.H. sponsored Resolution 21380 (passed 8/21/23) which “invit[ed] the Missouri State Auditor to 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.” Plaintiff alleges this was in retaliation for plaintiff not agreeing with the proposition to set aside assessments.

Legislators M.A. and S.S. participated in a number of public meetings related to the 2023 assessments, encouraging citizens to file appeals with no real justification for filing. An unknown person purchased billboards encouraging people to file appeals — resulting in 54,000+ appeals.

15. Legislators M.A. and S.S., fueled public dissatisfaction with knowingly false narratives. In February 2024, for example, two police officers were shot and a civil process server was killed while serving an eviction notice. Legislator S.S. pounced on this tragic happening by falsely and recklessly saying in a legislative meeting that “high assessments” caused this

incident. Other legislators falsely called the assessment process a fiasco, a disaster, a travesty.

The truth was that real estate market values had increased substantially since the Covid pandemic.

16. In March, 2024, the Legislature passed Resolution 21536, which called for approval of a 2024-2025 maintenance plan for the assessment process. The State Tax Commission (“STC”) gave preliminary approval, and the Legislature voted to approve the maintenance plan. Members of the Legislature that did not vote for the plan began lobbying the STC, pressuring them to reverse the plan approval and order a rollback of the 2023 assessments. Although the STC had approved the County’s 2023 assessment plan, it filed litigation in December 2023 seeking to force the County to rollback the 2023 assessment. STC members provided sworn testimony that they were not aware of any studies or evidence to prove systemic issues within the 2023 assessment. Nor could they provide any information or competent evidence that would have supported the rollback.

17. On June 3, 2024 M.A. sponsored Resolution 21641, recommending that the building at 1300 Washington that housed plaintiff and staff should be sold. The Assessment Department was the solitary department occupying the building.

18. Assessment staff worked at 1300 Washington using plastic tables. Legislation to defund needed renovations at 1300 Washington was carried on the agenda for over a year, before it was finally rejected; the same was true for Resolution 21641, which finally was defeated July 28, 2025.

19. On August 6, 2024, the STC issued an Order — during the pendency of its lawsuit against Jackson County — stating that “all” real property must be reassessed “at a 15% increase over 2022 values or the real values as assessed.” The Order was silent as to commercial or

personal property, or for properties that had been demolished or destroyed. The STC issued the August 6th Order just after it had dismissed with prejudice its lawsuit on the same subject. The County took the position the Order was “unlawful and unenforceable” as it was issued after the STC had allowed 2023 taxes to be paid, levy rates to go into effect, and for taxing jurisdictions to rely upon the revenue for their budgeting. Tax payers pay taxes at the end of 2023, school boards and cities developed and implemented their 2024 budgets based on the money collected. Plaintiff concurred and explained to Jackson County officials that plaintiff’s Assessment Department followed the directive to continue operating as they had been on August 5, 2024, which would continue until a court of competent jurisdiction orders otherwise.

20. On the heels of the STC Order of August 6, 2024, the Legislature passed Resolution 21694 — ordering (1) that the County Counselor not appeal the recent STC Order issued on August 6, 2024; and (2) that the County Counselor must receive Legislature approval as to the goals of all litigation valued in excess of \$5,000. The County Counselor’s position was that Resolution 21694 exceeded the Legislature’s authority to direct the County Counselor in violation of the Charter; and that requiring legislative approval of “goals of litigation” put the County at risk of missing mandatory deadlines and defaulting on litigation, while also putting attorneys at risk of violating professional ethical obligations.

Plaintiff Blows the Whistle on Violation of Law and Later Suffers Termination

21. During legislative meetings, plaintiff repeatedly explained that in order to be in compliance with law, property values had to be between 90-110% of true market value. This is tested by a Sales Ratio Study. This study compares sales to the values that had been calculated for the property. Jackson County’s sales ratio was just over 90%. Legislator M.A. Snidely

commented that “no other jurisdictions are in compliance,” which, in fact was not a true statement.

22. The STC issued an Order on 5/22/25 as to “residential assessments.” Plaintiff’s department notified the Legislature that by following that Order, the County would be out of compliance. The Order prevented the County from increasing any values over 15%. Most residential property owners received a decrease from the 2024 value. The formula provided by The State Tax Commission applied to all residential property which included multi-family housing. Plaintiff pointed out how multi-family housing would be severely undervalued, shifting the tax burden to primarily residential home owners.

23. The State Tax Commission Order did not apply to commercial properties; therefore, the Assessment department followed the normal assessment process to set commercial property values at market value. Areas like the West Bottoms, which had once been almost abandoned, were now seeing significant redevelopment. The renewed interest by investors in the West Bottoms had a significant impact that greatly increased true property values.

24. Blip Coffee provides a prime example. Blip Coffee had purchased a building for almost three (3) times the assessed 2024 value. The property value was assessed at just over \$750,000. The owner of Blip Coffee filed an appeal – providing its own appraisal from 2022, which indicated the building was worth \$920,000.

25. Missouri statute §137.016 requires that short-term rental property be classified as commercial. This was a project that plaintiff and her department focused on once she had obtained a staff large enough to assign personnel to the project. County Ordinance 5987, sponsored by S.S., provided “that during the 2025 reassessment no parcel categorized as residential in the 2023 reassessment may be recategorized to commercial based primarily on the

use of that property as a short-term rental.” The Ordinance passed 6/18/25, but moved forward unsigned by the County Counselor.

26. On June 18, 2025, Legislator M.A. introduced Ordinance 5990, directing that the County “shall advocate for and seek authority to apply an annual cap on commercial real property assessment increases not to exceed fifteen percent (15%) over the prior years assessed valuation, excluding new construction or significant improvements.” Plaintiff openly expressed her concerns regarding illegality of modifying values based on the random 15%, and she provided each legislator an article published by the Lincoln Institute on Land Policy, titled “Assessment Caps Create Disparities.” The Ordinance went unsigned by the County Counselor and initially did not pass. On 9/22/25, the Legislature passed Ordinance 5990 after a floor amendment.

27. The County Counselor did not sign Ordinance 5990, and it was returned unsigned by the County Executive on 10/3/25. Said Ordinance purported to “direct the County Executive, County Assessor or other appropriate officials to make said adjustments to the 2025 commercial market rates.” Plaintiff objected — both orally and in writing — pointing out how such arbitrary capping created inequity, discrimination, and did not reflect true market value as required by state statutes. Rolling back assessed and certified values was improper because they had been certified and taxing jurisdictions already had set levies for tax collection.

28. Approximately 11,600 assessment appeals were filed for 2025, which represents only about 3.8% of the total parcels in the County. Industry standards indicate that appeals should be 7-10% of parcels. Plaintiff and her department had begun working with property owners to settle the appeals. More than 50% of the appeals had been resolved, showing that the Appeal process was working as intended. The small number of appeals provided positive proof that there were no systemic issues with the valuations.

29. During 2025, County Executive F.W. initiated a third-party investigation into M.A.'s pattern of hostility against female employees of the County. Plaintiff provided truthful information when queried during that investigation. Plaintiff and other affected female managers were informed by County officials in September 2025, that the "totality of evidence supports" that "inappropriate behavior occurred." No further information was EVER provided to plaintiff.

County Executive F.W. Voted Out of Office in 9/30/25 Recall Vote

30. Almost immediately after the Recall election that voted County Executive F.W. out of office, the new Interim County Executive, P.L., chose to arbitrarily roll back values. P.L. asserted that the County Charter allows him to make the changes. It does not. To the contrary, the Charter allows the County Executive only to change values due to "clerical" errors. Values were unilaterally and unlawfully changed on approximate 4800 parcels that had not filed appeals, plus about 1600 that still had open appeals. No statistical or market analysis was done before the value change was ordered by the Interim County Executive.

31. Resolution 22280, directed the Interim County Executive to use authority granted by the Charter to review commercial parcels over \$5 Million that had increased assessments greater than 15%. Plaintiff received notice from the County Counselor of the Legislature's intent to cap 2025 commercial values by 15% and to change certified values. She objected.

32. Plaintiff documented in writing her "serious legal and professional concerns regarding proposals to direct the Assessment Department to cap 2025 commercial values by 15% and to change certified values." (See Ex. A). Beatty explained in writing "that this would violate Missouri statutes governing assessment at market value and equity." She also explained that the STC had notified the County that the Ordinance passed to cap commercial values "does not meet statutory requirements for market value of equity." Beatty stated, "I should not be placed in a

position where I must choose between violating law and risking my employment. She then stated:

“Over the last three (3) reassessment cycles, “commercial values have risen substantially. These increases reflect (1) prior failures to achieve market-value compliance; (2) interference by past administrations that reduced values without supporting market data; and (3) a strong real estate market over the last 5 years. I did not create the market; my duty is to evaluate it and set parcels at market-value in accordance with law.”

33. Plaintiff, in her letter dated 10/15/25 (Ex. A), noted salient facts supporting her objections, including the absence of credible market evidence that there was anything problematic about certified assessments. “Mass appraisal, while not perfect, is accompanied by an appeal process that is functioning as intended.” Plaintiff pointed out that her office “has no legal authority to change the assessment rolls after certification.” And that neither the County administration nor the Legislature has such authority or power.

“Values have been certified to taxing jurisdictions, and those jurisdictions have submitted their levies.... No credible market data has been submitted to justify a blanket adjustment. The proposed 15% cap is arbitrary and unsupported by statute or market evidence...A flat 15% reduction does not create equity nor does it set values at market value as required by Missouri law.”

Plaintiff set forth unassailable facts that occurred during 2025 proving no systemic problem requiring the Legislature’s drastic action. Plaintiff concluded: “I respectfully request that you reconsider any directive to cap commercial values or alter certified 2025 values. I remain committed to statutory compliance, market based assessment and equity for all tax payers.”

34. On October 2, 2025 the State Tax Commission of Missouri wrote to Legislators S.S., M.A., and V.H. about their correspondence sent to the STC on 9/10/25:

We are concerned that a county ordinance which seeks to limit commercial property assessment increases could conflict with the state law requirement that properties must be uniformly assessed across the state at the percentage of their “true value in money” which are specified by state law.

The State Tax Commission pointed out that the STC “does not have authority to override commercial property assessments that have been determined by the department of assessment, even for urgent economic impact reasons, absent proof that the assessments exceed the properties’ true value in money.” The reassessments implemented under Plaintiff’s leadership and direction faithfully followed the law, and were subject to a rigorous process based on the proper factors.

**COUNT I –WRONGFUL DISCHARGE IN VIOLATION OF MISSOURI’S STATE
WHISTLEBLOWER PROTECTION LAW §105.055 RSMO**

35. On November 5, 2025, plaintiff was called into a meeting in which Interim County Executive P.L. told her that the County had decided to “go in a different direction.” He stated no cause for plaintiff’s termination, but stressed that her termination was “no reflection” on her good past work performance. The County Executive suggested that if she would “voluntarily resign” she would be the beneficiary of “glowing letters of recommendation.” But when plaintiff stated that she was not going to resign, the Executive quickly and awkwardly backtracked, saying that if contacted post-termination about plaintiff’s performance, “I’ll probably say nothing.”

36. Plaintiff performed her duties in a competent and lawful manner. She was involuntarily fired in retaliation for reporting, resisting and objecting to what she believed constituted arbitrary, discriminatory and illegal actions to roll back lawfully imposed reassessments.

37. Missouri’s State Whistleblower Protection Law, RSMo § 105.055, prohibits terminating an employee for reporting or blowing the whistle on, or objecting to, a violation of law, rule, regulations, fraud, waste, or mismanagement. Plaintiff engaged in such covered whistleblowing activities before termination.

38. Defendant fired plaintiff for her whistleblowing and objections to illegal conduct described herein. A violation of RSMo § 105.055 provides a civil cause of action for public employees like plaintiff Beatty.

39. Sovereign immunity does not apply to wrongful discharge in violation of Missouri Statute, RSMo § 105.055, which expressly provides to plaintiff Beatty and others like her a civil cause of action for damages.

40. Defendant Jackson County, Missouri is a public employer, a political subdivision and/or supervisor and/or appointing authority covered by Missouri's State Whistleblower Protection Law, RSMo § 105.055.

41. Plaintiff Beatty was a public employee entitled to full protection and remedies available to her under RSMo §105.055. 30. Plaintiff reported violations of law, rules, regulations, waste, mismanagement, and illegal behavior, as detailed above, and as will be further developed when plaintiff conducts discovery and marshals her evidence for trial.

42. Plaintiff files this cause of action well within one year after her 11/5/25 termination on account of whistleblowing, all as allowed in §105.055. Therefore, this cause of action is timely filed.

43. As a result of defendant's misconduct, leading to defendant's wrongful termination of plaintiff, plaintiff has suffered severe harm, including economic and noneconomic damages.

44. Plaintiff suffered extreme distress when she was confronted almost daily with false narratives spread by the County Legislature. Plaintiff's health suffered drastically: She lost more than 50 pounds and was diagnosed with new medical conditions triggered by severe stress. Her blood pressure ramped up and out-of-control and requires medications in an effort to control it.

45. Plaintiff is entitled to, and has demanded, a trial by jury pursuant to §105.055.

46. In addition to awarding actual damages, after jury trial, the Court should award plaintiff all costs and expenses of litigation, including reasonable attorney's fees.

47. At the appropriate time provided under §510.261, RsMo, plaintiff will seek leave to add a claim for punitive damages.

WHEREFORE, plaintiff prays for judgment against Defendant for a sum of money to fully compensate her for all loss and damage to her person, for all loss of salary, merit increases, loss of retirement benefits, loss of opportunities for promotion, and other damages for emotional pain, suffering, inconvenience, mental anguish, humiliation, embarrassment, personal degradation, reputational damage, career disruption, and loss of self-esteem; she further seeks judgment for attorneys fees, costs, expenses, and all other damages in an amount in excess of jurisdictional requirement. Plaintiff seeks such other appropriate relief necessary to make plaintiff whole; and for such other legal and equitable relief as this Court deems just and proper.

Demand for Jury Trial

Plaintiff hereby demands a jury trial of all issues in this case.

Respectfully submitted,

THE POPHAM LAW FIRM, PC

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