

CONFIDENTIAL SETTLEMENT MATERIAL
CLASS ACTION SETTLEMENT AGREEMENT AND RELEASE

Wheeler v. Beatty, et al., No. 2416-CV25478

Circuit Court of Jackson County, Missouri

[Bracketed text identifies items requiring confirmation, completion, or an exhibit.]

This Class Action Settlement Agreement and Release (the “Agreement”) is made and entered into as of August 24, 2026 (the “Execution Date”), by and among Counterclaim Plaintiff Nancy Wheeler, individually and as Class Representative on behalf of the certified Class, and Counterclaim Defendants Jackson County, Missouri; the Jackson County Board of Equalization; the Jackson County Department of Collections; Gail McCann Beatty; Frank White, Jr.; and Phil LeVota. The Class Representative and the Counterclaim Defendants are each a “Party” and collectively the “Parties.” This Agreement is subject to approval by the Court under Missouri Supreme Court Rule 52.08(e).

RECITALS

- A.** The Action is captioned *Wheeler v. Beatty, et al.*, No. 2416-CV25478, and is pending in the Circuit Court of Jackson County, Missouri.
- B.** On April 2, 2026, the Court certified a Class of approximately 207,000 Jackson County residential property owners who were assessed and taxed on 2023 and/or 2024 residential valuations that increased more than fifteen percent over the prior assessment, excluding new construction and improvements.
- C.** The Class alleges that Jackson County’s 2023 and 2024 residential reassessment practices violated Missouri law, including the physical-inspection and notice requirements governing valuation increases exceeding fifteen percent, and seeks tax relief, declaratory and injunctive relief, mandamus, damages, attorney’s fees, and other relief.
- D.** The Counterclaim Defendants do not dispute that the Class should receive some relief as a result of the 2023 and 2024 residential reassessments, but the parties do not agree on the nature, scope, mechanism, and extent of relief that the Class should receive.
- E.** The Parties participated in arm’s-length mediation before the Honorable Jay A. Daugherty (Ret.) and, on July 8, 2026, executed a binding Settlement Term Sheet subject to long-form documentation, approval by the Jackson County Legislature as necessary, and approval by the Court under Rule 52.08(e).
- F.** The Parties intend this Agreement to implement the material terms of the Settlement Term Sheet. The parties further intend that, once fully executed and approved by all Parties and the Settlement is approved by the Court, this Agreement will supersede the Term Sheet.
- G.** Class Counsel have investigated the facts and law, considered the benefits provided by the Settlement and the risks, costs, delay, and uncertainty of continued litigation and appeal, and concluded that the Settlement is fair, reasonable, adequate, and in the best interests of the Class.
- H.** The Parties desire to resolve the Released Claims through a Court-approved class settlement embodied in a Consent Judgment containing enforceable injunctive relief and continuing jurisdiction.

NOW, THEREFORE, in consideration of the mutual promises, covenants, and undertakings stated below, and intending to be legally bound, the Parties agree as follows:

ARTICLE I — DEFINITIONS

1.1. Action. The case captioned *Wheeler v. Beatty, et al.*, No. 2416-CV25478, pending in the Circuit Court of Jackson County, Missouri.

1.2. Affected Parcel. “Affected Parcel” means a residential parcel included within the certified Class for which the County’s 2023 and/or 2024 valuation increased by more than fifteen percent over the prior assessment, excluding new construction, improvements, and the other Excluded Categories defined in Section 3.6.

1.3. Business Day. Any day other than a Saturday, Sunday, Missouri state holiday, or day on which the Court is closed.

1.4. Cash Payment. The cash relief payable under Section 4.2 to an Eligible Former Owner who no longer owns residential real property in Jackson County.

1.5. Claim Deadline. The deadline established by the Court, which shall be no more than forty-five (45) days after the Notice Date, for submission of claims by Former Owners and claims against the Special-Circumstances Fund.

1.6. Class. The class certified by the Court on April 2, 2026, as described in Recital B and any subsequent order clarifying that definition before final approval.

1.7. Class Counsel. Kenneth B. McClain, Jonathan M. Soper, and Nichelle L. Oxley of Humphrey, Farrington & McClain, P.C.

1.8. Class Member. Any person or entity within the Class who does not timely and validly request exclusion from the Settlement following the supplemental Settlement Notice approved by the Court.

1.9. Class Representative. Nancy Wheeler.

1.10. Collector. The Jackson County Department of Collections and acting collector of revenue in their official capacity, and any successor charged with administering County real-property tax collections.

1.11. Consent Judgment. The judgment, substantially in the form attached as Exhibit E, granting final approval, incorporating the stipulated injunction and other enforceable obligations, and retaining jurisdiction.

1.12. Continuing Owner. “Continuing Owner” means a Class Member who, as of the Notice Date, continues to own the Affected Parcel and receives or will receive County tax bills for that parcel.

1.13. County. Jackson County, Missouri, including its departments, officials, officers, employees, and agents acting in their official capacities to the extent necessary to perform this Agreement.

1.14. County Defendants. Jackson County, Missouri, including departments within Jackson County, including, but not limited to, the Collections Department; the Jackson County Board of Equalization; and the Jackson County Executive.

1.15. Credit. The tax credit equal to the Overage and applied over the 2026, 2027, and 2028 tax years as provided in Article III.

1.16. Effective Date. The first Business Day after the Final Approval Order and Consent Judgment become Final, unless the Parties agree in writing to an earlier date for a particular administrative obligation.

1.17. Eligible Former Owner. “Eligible Former Owner” means a Former Owner who timely submits a substantially complete claim establishing entitlement to relief under Article IV.

1.18. Eligible Special-Circumstances Claim. “Eligible Special-Circumstances Claim” means a timely, documented claim satisfying Article VI and the Court-approved Special-Circumstances Claim Form and Protocol.

1.19. Fairness Hearing. The hearing at which the Court considers final approval under Rule 52.08(e), attorney's fees and expenses, objections, and entry of the Consent Judgment.

1.20. Final. "Final" means with respect to an order or judgment, that the time to appeal has expired without appeal; or, if appealed, the order or judgment has been affirmed or otherwise left in force and the time for further review has expired.

1.21. Final Approval Order. The Court's order finally approving the Settlement.

1.22. Former Owner. "Former Owner" means a Class Member who, as of the Notice Date, no longer owns the Affected Parcel taxed in 2023 and/or 2024, including by sale, transfer, foreclosure, tax sale, death, or other disposition.

1.23. Individual Defendants. Gail McCann Beatty, Frank White, Jr., and Phil LeVota.

1.24. Notice Date. The date on which the Settlement Administrator first mails the Court-approved Settlement Notice.

1.25. Ordinance No. 6089. Jackson County Ordinance No. 6089, including any lawful implementing measures consistent with this Agreement and the Consent Judgment.

1.26. Overage. For each Affected Parcel and each of tax years 2023 and 2024, the amount by which the residential real-property taxes actually levied and paid exceeded the taxes that would have been due (using the same tax rates) had the relevant valuation increase been capped at fifteen percent over the applicable prior valuation, excluding new construction and improvements, as calculated under the methodology in Exhibit C.

1.27. Preliminary Approval Order. The Court's order preliminarily approving the Settlement, approving notice, appointing the Settlement Administrator, and scheduling the Fairness Hearing.

1.28. Released Claims. The claims defined in Section 11.2.

1.29. Released Parties. The Counterclaim Defendants and their present and former officials, officers, employees, agents, attorneys, insurers, and representatives, solely in their capacities relating to the Released Claims.

1.30. Settlement. The compromise and resolution embodied in this Agreement, its Exhibits, the Final Approval Order, and the Consent Judgment.

1.31. Settlement Administrator. The independent class-action administrator jointly selected by the Parties and approved by the Court.

1.32. Settlement Notice. The Court-approved notice substantially in the form attached as Exhibit A, including any short-form notice, long-form notice, claim forms, website content, and related communications.

1.33. Special-Circumstances Fund. The non-reversionary-until-claims-resolution fund of Six Million Dollars (\$6,000,000) established under Article VI, with any remainder reverting only after final determination and payment of all eligible claims.

1.34. Taxpayer. The person or entity that bore and paid the tax attributable to the Overage for the relevant Affected Parcel and tax year.

1.35. Term Sheet. The binding Settlement Term Sheet executed on July 8, 2026.

ARTICLE II — SETTLEMENT STRUCTURE AND CONSENT JUDGMENT

2.1. Classwide Resolution. The Parties shall resolve all Released Claims through this Settlement and a Consent Judgment entered under Rule 52.08(e).

2.2. Stipulated Injunction. The Consent Judgment shall include a stipulated injunction requiring the County to implement and maintain the tax-credit and payment relief described in this Agreement. The injunction shall bind

the County and its successors and may not be rescinded, diminished, delayed, or defeated by later legislative, executive, or administrative action.

2.3. Durability. The County's duties under this Agreement survive changes in County leadership and remain enforceable notwithstanding amendment, repeal, invalidation, or nonimplementation of Ordinance No. 6089, except to the extent the Parties jointly obtain Court approval of an alternative mechanism that provides equivalent or greater relief to the same Class Members.

2.4. Continuing Jurisdiction. The Court shall retain exclusive and continuing jurisdiction to interpret, implement, supervise, and enforce the Settlement and Consent Judgment, including disputes regarding calculations, administration, and performance.

ARTICLE III — TAX-CREDIT RELIEF

3.1. Amount of Credit. Each Class Member entitled to tax-credit relief shall receive a Credit equal to the Class Member's total Overage for 2023 and 2024.

3.2. Application Years. The County shall apply each Credit over the 2026, 2027, and 2028 tax years in three substantially equal annual installments, subject to Section 3.3 and any administratively necessary adjustment approved by Class Counsel that does not reduce the total Credit.

3.3. Insufficient Annual Tax Liability. If an annual Credit installment exceeds the Class Member's County real-property tax obligation for the applicable year, the unused portion shall carry forward to the next year until the Credit has been fully applied.

3.4. Beneficiary. The Credit belongs to the Taxpayer who paid the Overage in 2023 and/or 2024 and not to a subsequent owner of the Affected Parcel. The County shall not confer the economic benefit of a Credit upon a person who did not pay the Overage.

3.5. Continuing Owners. For a Continuing Owner, the County shall apply the Credit directly to the Affected Parcel's tax bill unless the Class Member establishes under Article IV that the Credit should be transferred to another Jackson County residential parcel owned by the same Taxpayer.

3.6. Excluded Categories. The Parties acknowledge that the noticed and certified Class did not include non-residential parcels or specialty parcels, including nursing homes, multi-family properties of eight or more units, tax-abated or tax-increment-financing properties, new construction, and open land. No person or parcel outside the certified Class receives relief or gives a release under this Agreement.

3.7. Parcel-Level Calculation. The County shall calculate each Overage using the agreed methodology in Exhibit C and parcel-level assessment and tax records. Before preliminary approval, the Parties shall complete reasonable validation and testing of the methodology. Any post-approval correction that increases a Class Member's relief may be made administratively; any material methodology change that could reduce relief requires Court approval.

3.8. Annual Implementation Reports. Within sixty (60) days after completing each annual application of Credits, the County shall provide Class Counsel and the Settlement Administrator a report identifying, by unique claimant or parcel identifier, the original Overage, annual Credit applied, any carryforward, any cash payment, and any unresolved exception. Personally identifying information shall be protected from public disclosure as permitted by law.

3.9. Verification and Audit Rights. Class Counsel and the Settlement Administrator may have reasonable access to the County's implementation records to respond to Class Member concerns or questions about the accuracy of their credits, subject to appropriate confidentiality protections. The County shall promptly correct confirmed errors and pay any undercredited amount.

3.10. No Setoff. Except for the Class Member's real-property tax obligation against which a Credit is applied, the County shall not offset Settlement relief against unrelated debts, fines, fees, or obligations allegedly owed by the Class Member, unless otherwise required by a separate court order.

ARTICLE IV — RELIEF FOR FORMER OWNERS

4.1. Former Owners Who Own Other Jackson County Residential Property. An Eligible Former Owner who owns another residential parcel in Jackson County shall receive the Credit on the same three-year terms as other Class Members. The claimant must show that the same Taxpayer owned the Affected Parcel and owns the current parcel; identical titling is not required where the claimant establishes beneficial ownership by the same Taxpayer, as determined by the Settlement Administrator. No duplicative Credit may issue.

4.2. Former Owners Without Jackson County Residential Property. An Eligible Former Owner who does not own residential property in Jackson County shall receive the Overage in cash over the same three annual payment periods used for Credits. The payment shall be funded separately from and shall not be drawn from or capped by the Special-Circumstances Fund.

4.3. Claim Deadline. A Former Owner must submit a claim no later than forty-five (45) days after the Notice Date, unless the Court orders otherwise or the Settlement Administrator accepts a late claim for good cause before final distribution.

4.4. Required Proof. A Former Owner shall submit a completed Former Owner Claim Form, attached as Exhibit B-1. By signing this claim form, the Former Owner is attesting to the truth of the statements made therein. Absent evidence to the contrary, a signed Former Owner Claim Form shall be sufficient proof in support of a claim. The Settlement Administrator may accept reliable documentary or governmental-record evidence and shall not impose technical requirements that defeat otherwise valid claims.

4.5. Deficiency Process. Before denying a timely claim for a curable deficiency, the Settlement Administrator shall provide written or electronic notice describing the deficiency and at least twenty-one (21) days to cure. A denial shall state the basis and explain the review procedure.

4.6. Review of Denials. A claimant may seek review of a denial within fourteen (14) days. The Settlement Administrator shall reconsider the claim and issue a written determination. Unresolved legal or systemic disputes may be submitted to the Court; individual factual determinations are reviewed for abuse of discretion.

4.7. Deceased Class Members and Successors. The estate, personal representative, heir, trustee, or successor of a deceased Class Member may claim relief upon reasonable proof of authority or succession.

ARTICLE V — TAXPAYERS WHO APPEALED OR PAID UNDER PROTEST

5.1. Existing Refund Process. Taxpayers who are entitled to cash refunds as a result of a timely appeal of their assessments or paid under protest as provided by RSMo. § 139.031 are entitled to the full cash refunds and shall continue to receive those refunds through the County's existing protest-impound or related process.

5.2. No Duplication. The Settlement Administrator and County shall coordinate records to prevent duplicate recovery of the same Overage. A Taxpayer shall not receive both a full protest refund and a Credit or Cash Payment for the same tax amount.

5.3. No Impairment. Nothing in this Agreement releases, reduces, conditions, postpones, or otherwise impairs an independent right to a protest-impound refund. The Released Claims expressly exclude enforcement of that independent refund right.

5.4. Reconciliation. If a Class Member receives only a partial appeal or protest refund, the Settlement relief shall be reduced only by the amount actually refunded for the same Overage, and the Class Member remains entitled to the balance.

ARTICLE VI — SPECIAL-CIRCUMSTANCES FUND

6.1. Establishment and Amount. The County shall establish a Special-Circumstances Fund of up to Six Million Dollars (\$6,000,000) based on approved Claims to compensate documented expenses and losses caused by the 2023 and 2024 reassessment.

6.2. Funding Deadline. Within thirty (30) days after the Effective Date, the County shall deposit up to \$6,000,000 into a qualified settlement fund or other segregated account controlled by the Settlement Administrator.

6.3. Eligible Categories. Subject to documentary support and causation, eligible claims include: (a) appraisal fees that were paid to challenge or respond to the reassessment; (b) legal fees that were paid to challenge or respond to the reassessment; and (c) contingent attorney's fees pursuant to contingent fee agreements to challenge or respond to the reassessment signed prior to July 8, 2026.

6.4. Excluded Losses. The Fund does not compensate speculative, punitive, exemplary, emotional-distress, reputational, or duplicative damages.

6.5. No Per-Claim Cap. There is no per-claim cap. If the total amount of approved claims exceeds the Fund, all approved claims shall be reduced pro rata.

6.6. Claim Form and Documentation. Claims shall be submitted on the Court-approved form attached as Exhibit B-2. The protocol shall identify examples of acceptable proof while permitting equivalent reliable evidence.

6.7. Independent Determination. The parties shall jointly retain an independent Special Circumstances Fund Administrator (SCFA), and the SCFA, not the County, shall determine claims in good faith under the Court-approved protocol. The County may provide relevant records and identify suspected duplication or fraud but may not direct the outcome of any claim.

6.8. Deficiencies and Review. The deficiency and review procedures in Sections 4.5 and 4.6 apply to Special-Circumstances claims. The Settlement Administrator shall maintain a written record sufficient for Court review of systemic issues without publicly disclosing sensitive personal information.

6.9. Payment. The Settlement Administrator shall issue payments as soon as reasonably practicable after the Effective Date and final determination of claims. If pro rata reduction is required, payment may await resolution of all claims and reviews.

6.10. Remainder. After all approved claims, reviews, taxes, and Fund-specific administration expenses have been resolved and paid, any remaining amount shall revert to the County. No reversion may occur before the Settlement Administrator files a final accounting and the Court authorizes closure of the Fund.

6.11. Fraud Prevention. The Settlement Administrator may deny a fraudulent or materially false claim after notice and an opportunity to respond, and good-faith mistakes shall be treated as curable deficiencies.

ARTICLE VII — NOTICE AND SETTLEMENT ADMINISTRATION

7.1. Appointment. The Parties shall jointly retain, subject to Court approval, the Settlement Administrator to implement Notice and maintain the settlement website and toll-free number, and to administer Former Owner claims and payment of Special-Circumstances claims approved by the SCFA, make distributions, and provide reports.

7.2. Notice Program. Notice shall include direct first-class mail to the address of the Affected Parcel or any reasonably available forwarding or updated address; reasonable address updating or bulk real estate data skip tracing for returned mail and Former Owners; a settlement website; and any publication or electronic notice the Parties agree is reasonably necessary.

7.3. Notice Contents. The Settlement Notice shall describe the certified Settlement Class, Settlement relief, release, claim procedures, deadlines, attorney's-fee request, exclusion and objection rights, Fairness Hearing, and sources for additional information in clear language.

7.4. Supplemental Opt-Out Opportunity. Because the Court previously certified the Class, the Settlement Notice shall provide any supplemental exclusion opportunity required by Rule 52.08, due process, or the Court's order. A person who timely and validly excludes himself, herself, or itself shall not receive Settlement benefits or be bound by the release.

7.5. Objections. A Class Member may object by a written submission mailed to the Notice and Settlement Administrator containing the objector's name, address, parcel identifier or other information sufficient to confirm Class membership, the grounds for objection, and whether the objector intends to appear. The objection must be postmarked by no later than the deadline for objections. The Court may permit substantial compliance and shall not require disclosure of a Social Security number in a public filing.

7.6. Administration Costs. The County shall pay all reasonable costs of Notice and Settlement administration in addition to all relief to the Class, including reimbursement of notice and administration costs previously advanced by the Class. No portion of the Credits, Cash Payments, or Special-Circumstances Fund shall be used to pay those costs.

7.7. Data Cooperation. The County shall timely provide the Settlement Administrator and Class Counsel the parcel-level, taxpayer, address, ownership, payment, appeal, protest, and other data reasonably necessary to identify Class Members and administer relief. Information shall be used only for administration and protected as required by law and Court order.

7.8. Administrator Reports. The Notice and Settlement Administrator shall provide periodic reports to the Parties and declarations to the Court regarding Notice, returned mail, claims, deficiencies, approvals, denials, opt-outs, objections, distributions, and costs.

7.9. Tax Reporting. The Notice and Settlement Administrator shall obtain any required tax identification information, issue legally required tax forms, and administer any qualified settlement fund in compliance with applicable Treasury Regulations. No Party gives tax advice to Class Members.

7.10. Protection of Personal Information. Nonpublic taxpayer and claimant information shall not be filed publicly. Any required filing shall use redaction, unique identifiers, aggregation, or sealing as approved by the Court.

ARTICLE VIII — PRELIMINARY AND FINAL APPROVAL

8.1. Preliminary Approval Motion. Promptly after execution and satisfaction of any required County legislative approval, the Parties shall jointly move for preliminary approval, approval of Notice and claim forms, appointment of the Notice and Settlement Administrator and the SCFA, and scheduling of the Fairness Hearing.

8.2. Requested Preliminary Approval Findings. The proposed Preliminary Approval Order shall find that the Settlement is sufficiently fair, reasonable, and adequate to warrant Notice; approve the Notice program; establish deadlines; authorize administration; and preserve the Court's authority to address implementation issues.

8.3. Final Approval. At the Fairness Hearing, the Parties shall jointly request final approval and entry of the Consent Judgment. The Parties may make nonmaterial administrative modifications without renewed Notice if approved by the Court.

8.4. No Opposition to Material Terms. The Parties and their counsel shall support approval of the material terms and shall not encourage or solicit objections or exclusions. This provision does not prevent accurate responses to Class Members, the Court, public bodies, or legal obligations.

8.5. Final Accounting. At the conclusion of administration, the Notice and Settlement Administrator and SCFA shall file a final accounting. The Court may enter further orders closing administrative components while retaining jurisdiction over the injunction and continuing obligations.

ARTICLE IX — ATTORNEY’S FEES AND EXPENSES

9.1. Application to the Court. Class Counsel may apply for an award of attorney’s fees and litigation expenses. The award shall be determined by the Court under applicable Missouri law.

9.2. Cap. Class Counsel shall not seek more than Four Million Dollars (\$4,000,000) in combined attorney’s fees and reimbursable litigation expenses. The County may argue for a lesser amount.

9.3. Separate Payment. Any fee-and-expense award shall be paid by the County in addition to all Class relief, the Special-Circumstances Fund, and administration costs. No portion of Class relief or the Special-Circumstances Fund shall be used to pay fees or expenses.

9.4. Timing. The County shall pay the Court-awarded amount within thirty (30) days after the later of the Effective Date or receipt of completed IRS Forms W-9 and payment instructions from Class Counsel, unless the Court orders otherwise.

9.5. Allocation. The allocation of any fee-and-expense award among Class Counsel or other counsel is solely the responsibility of Class Counsel. The County has no responsibility for or liability arising from that allocation.

9.6. No Effect of Fee Ruling. A reduction or denial of any requested fee or expense shall not terminate or otherwise affect the Settlement, except that Class Counsel may appeal the fee ruling without disturbing final approval or delaying Class relief.

9.7. Service Award. Class Counsel may apply to the Court for a service award of Five Thousand Dollars (\$5,000) to Nancy Wheeler in recognition of her service as Class Representative. Any service award shall be subject to Court approval and shall be paid by the County separately from, and in addition to, all relief provided to the Class, the Special-Circumstances Fund, attorney’s fees and expenses, and settlement-administration costs. The Court’s approval, reduction, or denial of the requested service award shall not affect the validity, enforceability, or finality of the Settlement.

ARTICLE X — FUNDING, PERFORMANCE, AND ENFORCEMENT

10.1. Funding Assurance. The County shall make available all funds necessary to perform this Agreement. Lack of appropriation, budget authority, reimbursement, insurance, or payment by another taxing jurisdiction is not a condition of or defense to performance.

10.2. Legislative Approval. To the extent approval by the Jackson County Legislature is required, the County shall promptly present this Agreement and any necessary implementing ordinance or resolution for approval and shall support enactment in good faith.

10.3. Implementation Plan. Within thirty (30) days after preliminary approval, the County shall provide Class Counsel and the Notice and Settlement Administrator a written implementation plan identifying responsible officials, data sources, calculation steps, quality-control procedures, funding mechanisms, and the schedule for each obligation.

10.4. Notice of Default and Cure. Before seeking coercive relief for a curable default, the complaining Party shall provide written notice describing the default and twenty-one (21) days to cure, or such shorter period as necessary to prevent imminent harm. No cure period applies to an express refusal to perform or repeated substantially similar default.

10.5. Remedies. Upon default, the Court may order specific performance, mandamus, contempt relief, correction of tax records, payment of unpaid amounts, interest, and any other relief necessary to make the Class whole and enforce the Consent Judgment.

10.6. Enforcement Fees. A substantially prevailing Class Representative or Class Counsel in a proceeding to enforce any term of this Settlement Agreement is entitled to reasonable attorney's fees and costs incurred to secure compliance.

10.7. No Satisfaction Until Full Performance. No satisfaction of judgment shall be filed, and no continuing enforcement jurisdiction shall terminate, until the County has fully performed all matured payment and credit obligations and the Court approves the final accounting. The injunction survives any administrative closure to the extent obligations remain.

ARTICLE XI — RELEASES

11.1. Release by the Class. Upon the Effective Date and only to the extent provided in Section 11.4, the Class Representative and each Class Member release the Released Parties from the Released Claims.

11.2. Released Claims. "Released Claims" means the claims asserted in the Action, and claims that could have been asserted in the Action based on the same factual predicate, arising from the County's 2023 and 2024 residential reassessment, valuation increases, inspection practices, notices, tax levies, and collection of the resulting Overage. The release includes but is not limited to claims for the relief sought in the Action under the Hancock Amendment, Section 137.073, mandamus, declaratory judgment, negligence, and related state-law theories.

11.3. Carve-Outs. The Released Claims do not include: (a) rights to enforce this Agreement, the Final Approval Order, or the Consent Judgment; (b) independent rights to protest-impound or appeal refunds described in Article V; (c) claims unrelated to the factual predicate of the 2023 and 2024 reassessment; (d) claims based on post-Effective-Date conduct; or (e) claims of persons who timely and validly exclude themselves.

11.4. Release Effective Upon Substantial Performance. The release becomes effective upon the County's substantial performance of its obligations under this Agreement. Notwithstanding any release, the Class retains all rights, claims and remedies necessary to compel full performance of this Agreement.

11.5. Unknown Claims. Subject to the limitations in Sections 11.2 through 11.4, the release includes known and unknown claims based on the released factual predicate, notwithstanding later discovery of additional facts. It does not release a materially different injury or transaction outside that predicate.

11.6. Covenant Not to Sue. After the release becomes effective, Class Members shall not institute or prosecute a Released Claim against a Released Party, except to enforce the Settlement or an express carve-out.

11.7. Dismissal Without Prejudice of Individual Defendants. Upon Final Approval of this Agreement, the Parties agree that the Defendants named in their individual capacities shall be dismissed from the Action without prejudice and shall not be named as an obligor under the Consent Judgment, which shall be entered against the County. The County shall be obligated to perform and to ensure that all obligations under this Agreement and the Consent Judgment are performed.

11.8. Dismissal. The Consent Judgment shall resolve and dismiss the Released Claims with prejudice, while preserving the Court's continuing jurisdiction and the express carve-outs.

ARTICLE XII — NO ADMISSION; USE OF SETTLEMENT MATERIALS

12.1. Compromise. This Agreement is a compromise of disputed claims, but the Parties agree the Court may make findings necessary to approve and enforce the Settlement.

12.2. Inadmissibility if Settlement Fails. If the Settlement does not become effective, the Term Sheet, this Agreement, negotiations, drafts, and related statements are inadmissible to prove liability, damages, or the validity or invalidity of any claim or defense, except in a proceeding concerning enforcement of the Term Sheet or this Agreement.

ARTICLE XIII — NON-DISPARAGEMENT

13.1. Mutual Non-Disparagement. The Parties, Class Counsel, counsel for the Counterclaim Defendants, and County officials acting in their official capacities shall not make knowingly false or materially misleading statements that disparage another Party, counsel, the Class, or the Settlement.

13.2. Permitted Statements. This Article does not prohibit truthful statements required by law, court order, public-record obligations, legislative proceedings, professional duties, or responses to media or public inquiries; accurate descriptions of litigation positions; or good-faith criticism of administration or enforcement.

ARTICLE XIV — CONDITIONS, TERMINATION, AND EFFECT OF NONAPPROVAL

14.1. Conditions to Effectiveness. The Settlement is conditioned on: (a) execution by authorized representatives; (b) any required approval by the Jackson County Legislature; (c) preliminary approval; (d) dissemination of Notice; (e) final approval and entry of the Consent Judgment; and (f) the Final Approval Order and Consent Judgment becoming Final.

14.2. Material Modification. If the Court materially modifies the Settlement without the Parties' written consent, either side may terminate within ten (10) Business Days after the ruling. A modification is material only if it substantially changes economic relief, release scope, funding, enforcement, or another bargained-for term.

14.3. Appellate Reversal. Either side may terminate if final approval or the Consent Judgment is reversed or vacated and cannot be reinstated on substantially the agreed terms.

14.4. Effect of Termination. If the Settlement terminates or is not approved, it is void; the Parties return to their litigation positions immediately before execution of the Term Sheet, subject to any binding enforcement rights under the Term Sheet; no classwide release becomes effective; and no Party may use the Settlement to seek an advantage on the merits.

14.5. Return of Funds. If funds have been deposited before termination, the Court shall direct their return after payment of reasonable, nonrefundable administration expenses incurred under an approved Notice program, unless otherwise agreed.

ARTICLE XV — MISCELLANEOUS

15.1. Entire Agreement. This Agreement, the Term Sheet to the extent preserved by Section 15.2, the Exhibits, the Final Approval Order, and the Consent Judgment constitute the entire agreement concerning the Settlement and supersede prior oral or written negotiations.

15.2. Relationship to Term Sheet. Upon execution by all Parties, this Agreement supersedes the Term Sheet except that any binding enforcement right arising from the Term Sheet survives until this Agreement receives final approval.

15.3. Amendment. This Agreement may be amended only by a writing signed by authorized representatives of the Parties and approved by the Court where required.

15.4. Governing Law. Missouri law governs this Agreement, without regard to choice-of-law principles.

15.5. Construction. This Agreement is the product of joint drafting and shall not be construed against any Party as drafter. Headings are for convenience and do not limit meaning.

15.6. Severability. If a nonmaterial provision is held invalid, the remaining provisions remain effective if the essential economic and enforcement terms can still be performed. Material invalidity is governed by Section 14.2.

15.7. Waiver. A waiver must be in writing and applies only to the specific matter waived. Delay in enforcement is not a waiver.

15.8. Further Assurances. Each Party shall execute documents and take actions reasonably necessary to obtain approval and implement the Settlement.

15.9. Authority. Each signatory represents that he or she has authority to execute this Agreement for the person or entity identified.

15.10. Counterparts and Electronic Signatures. This Agreement may be executed in counterparts and by electronic signature, each of which is deemed an original.

15.11. No Third-Party Beneficiaries. Except for Class Members, Released Parties, and persons expressly entitled to enforce a provision, this Agreement creates no third-party beneficiary rights.

15.12. Successors and Assigns. This Agreement binds and benefits the Parties' lawful successors, including successor County officials responsible for performance.

15.13. Notices Between the Parties. Formal notices shall be sent by email to the counsel listed below, or to updated addresses provided in writing.

15.14. Time Computation. If a deadline falls on a non-Business Day, it extends to the next Business Day. The Court may modify administrative deadlines for good cause without altering substantive rights.

15.15. CAFA Notice. The Parties acknowledge that the Action was filed and has remained in Missouri state court and therefore is not a "class action" as defined by 28 U.S.C. § 1711(2) for purposes of the notice requirements of 28 U.S.C. § 1715. Accordingly, no notice under § 1715 is required. If the Court determines otherwise, the Counterclaim Defendants shall timely provide any required notice, and the Parties shall cooperate in supplying the necessary settlement materials.

15.16. Exhibits. The following Exhibits are incorporated: Exhibit A, Settlement Notice; Exhibit B-1, Former Owner Claim Form; Exhibit B-2, Special-Circumstances Claim Form and Protocol; Exhibit C, Overage Calculation Methodology and Sample/Final Schedule; Exhibit D, and Preliminary Approval Order.

NOTICES TO CLASS COUNSEL

Class Counsel	Counsel for Counterclaim Defendants
Kenneth B. McClain Jonathan M. Soper Nichelle L. Oxley Humphrey, Farrington & McClain, P.C. 221 W. Lexington, Suite 400 Independence, Missouri 64050 kbm@hfmlegal.com jms@hfmlegal.com nlo@hfmlegal.com	Marc K. Erickson Eric D. Barton Wagstaff & Cartmell LLP 4740 Grand Ave. Ste. 300 Kansas City, MO 64108 merickson@wcllp.com ebarton@wcllp.com

IN WITNESS WHEREOF, the Parties execute this Agreement as of the
Execution Date.

FOR THE CLASS AND CLASS REPRESENTATIVE NANCY WHEELER:



Kenneth B. McClain
Jonathan M. Soper
Nichelle L. Oxley
HUMPHREY, FARRINGTON & McCLAIN, P.C.
Class Counsel

Date: 8/24/26

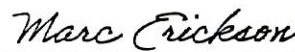
FOR JACKSON COUNTY, MISSOURI; THE JACKSON COUNTY BOARD OF EQUALIZATION;
AND THE JACKSON COUNTY DEPARTMENT OF COLLECTIONS:



Jackson County, Missouri
By: Phil LeVota
Title: County Executive

Date: August 22, 2026

COUNSEL FOR COUNTERCLAIM DEFENDANTS:



Marc K. Erickson
Eric D. Barton
WAGSTAFF & CARTMELL LLP
Date: Aug. 22, 2026



Bryan Covinsky
Jackson County Counselor

Date: August, 24, 2026

EXHIBIT INDEX

Exhibit	Description
Exhibit A	Settlement Notice (short-form and long-form)
Exhibit B-1	Former Owner Claim Form
Exhibit B-2	Special Circumstances Claim Form and Claims Protocol
Exhibit C	Overage Calculation Methodology and Parcel-Level Schedule
Exhibit D	Proposed Preliminary Approval Order

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

NANCY WHEELER	)	
	)	
Counterclaim Plaintiff,	)	
v.	)	Case. No.: 2416-CV25478
	)	
GAIL MCCANN BEATTY,	)	Division: 60
ASSESSOR, JACKSON COUNTY,	)	
MISSOURI, et al.,	)	
	)	
Counterclaim Defendants.	)	

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 [REDACTED], 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: [REDACTED], 2026].
Exclude yourself	Mail a letter postmarked by [REDACTED], 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 [REDACTED], 2026]. The Court will consider objections at the Settlement Fairness Hearing.

Option	What It Means
Attend the hearing	The Court will hold a Fairness Hearing on [REDACTED], 2026] at [REDACTED :REDACTED .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 [REDACTED], 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 [REDACTED], 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.**

EXHIBIT B-1

FORMER OWNER CLAIM FORM

Wheeler v. Beatty, et al., No. 2416-CV25478

Jackson County Reassessment Class Settlement

DEADLINE: This form must be submitted or postmarked by [REDACTED], 2026] (45 days after the Notice Date).

Who should use this form: Use this form ONLY if you no longer own the Jackson County residential property that was over-assessed in 2023 and/or 2024. (If you still own that property, you do not need to file anything, your tax credit will be applied automatically). Estates, personal representatives, heirs, trustees, or successors of deceased owners may also use this form accompanied by reasonable proof of authority or succession.

SECTION 1 — YOUR INFORMATION

Full name: _____

Current mailing address: _____

City / State / ZIP: _____

Phone: _____

Email (optional): _____

SECTION 2 — THE PROPERTY YOU FORMERLY OWNED

Address of the former property: _____

Parcel number (if known): _____

Years you paid the property taxes (check all that apply): ☐ 2023 ☐ 2024

Approximate date you sold / transferred / otherwise ceased to own it: _____

☐ Check here if you are filing on behalf of a deceased owner's estate as a personal representative, heir, trustee, or successor, and please attach reasonable proof of authority or succession (e.g., order of appointment, affidavit deemed acceptable to the Settlement Administrator). Relationship/authority: _____

SECTION 3 — SELECT ONE

☐ **Option A — I own another residential property in Jackson County.** I request that the credit be applied to that property's tax bills in three equal, annual installments starting in 2026 or as soon as such payments are ordered to start by the Court Address and parcel

number of my current Jackson County property:

☐ **Option B — I do not own residential property in Jackson County.** I request my overpayment in cash in three equal, annual installments starting in 2026 or as soon as such payments are ordered to start by the Court, paid to the address in Section 1.

SECTION 4 — SUPPORTING INFORMATION (OPTIONAL BUT HELPFUL)

A signed claim form is generally sufficient. If readily available, you may attach copies of any of the following, which may speed processing: a closing or settlement statement, deed, tax bill or payment receipt, probate or trust papers (for estates/successors), or proof of your current Jackson County property (for Option A). **Do not send originals.**

SECTION 5 — ATTESTATION AND SIGNATURE

By signing below, I attest under penalty of perjury that: (1) I (or the person or estate on whose behalf I am authorized to act) owned the property identified in Section 2 and paid the 2023 and/or 2024 real-property taxes on it; (2) the information on this form is true and correct to the best of my knowledge; and (3) I have not received, and will not seek, a duplicate recovery of the same tax amount through a protest-impound or appeal refund or another claim in this settlement.

Signature: _____

Printed name: _____

Date: _____

HOW TO SUBMIT

Mail this form to the Settlement Administrator at Analytics Consulting LLC, PO Box 2010, Chanhassen, MN 55317-2010 or JacksonCoPropertyTaxLawsuit@hfmlegal.com or submit it online at **www.jacksoncountypropertytaxclassaction.com**, Questions? Call **888-969-3783**, (toll-free). If your claim has a curable problem, the Administrator will notify you and give you at least 21 days to fix it. If your claim is denied, you may seek review within 14 days of the denial.

EXHIBIT B-2

SPECIAL-CIRCUMSTANCES FUND — CLAIM FORM AND CLAIMS PROTOCOL

Wheeler v. Beatty, et al., No. 2416-CV25478 — Jackson County Reassessment Class Settlement

DEADLINE: Claims must be submitted or postmarked by [REDACTED], 2026] (45 days after the Notice Date).

PART I — CLAIM FORM

Who should use this form: Any Class Member who paid out-of-pocket **appraisal fees** or **legal fees** to challenge or respond to the 2023/2024 reassessment may seek reimbursement from the \$6,000,000 Special-Circumstances Fund. Claims are decided by an independent settlement administrator, not by Jackson County.

SECTION 1 — YOUR INFORMATION

Full name: _____

Current mailing address: _____

City / State / ZIP: _____

Phone: _____

Email (optional): _____

Address of the affected property: _____

Parcel number (if known): _____

SECTION 2 — YOUR EXPENSES

List each expense you seek to recover and attach documentation for each (see Part II, § 3, for examples of acceptable proof).

Type of expense	Paid to (provider)	Amount	Date(s) paid
☐ Appraisal fee ☐ Legal fee		\$	
☐ Appraisal fee ☐ Legal fee		\$	
☐ Appraisal fee ☐ Legal fee		\$	
☐ Appraisal fee ☐ Legal fee		\$	
☐ Appraisal fee ☐ Legal fee		\$	
TOTAL CLAIMED		\$	

Briefly describe how each expense related to challenging or responding to the reassessment (e.g., “hired appraiser for BOE appeal of 2023 valuation”):

SECTION 3 — ATTESTATION AND SIGNATURE

By signing below, I attest under penalty of perjury that: (1) I am a Class Member; (2) I actually paid the expenses listed above out of pocket; (3) each expense was incurred to challenge or respond to the 2023 and/or 2024 reassessment of the property identified above; (4) the attached documentation is genuine; and (5) I have not been, and will not be, reimbursed for these expenses from any other source.

Signature: _____

Printed name: _____

Date: _____

HOW TO SUBMIT

Mail this form to the Settlement Administrator at Analytics Consulting LLC, PO Box 2010, Chanhassen, MN 55317-2010 or JacksonCoPropertyTaxLawsuit@hfmlegal.com or submit it online at www.jacksoncountypropertytaxclassaction.com, Questions? Call **888-969-3783**, (toll-free). If your claim has a curable problem, the Administrator will notify you and give you at least 21 days to fix it. If your claim is denied, you may seek review within 14 days of the denial.

PART II — CLAIMS PROTOCOL (COURT-APPROVED)

1. **Purpose; Fund.** This Protocol governs claims against the \$6,000,000 Special-Circumstances Fund established under Article VI of the Settlement Agreement. The Administrator, not the County, decides claims. The County may provide records and identify suspected duplication or fraud but may not direct the outcome of any claim (Agreement § 6.7).
2. **Eligible claims.** Subject to documentation and causation, the Fund reimburses a Class Member's out-of-pocket: (a) **appraisal fees**; and (b) **legal fees** that were paid to challenge or respond to the 2023/2024 reassessment; and (c) contingent attorneys' fees pursuant to contingent fee agreements to challenge or respond to the assessment signed prior to July 8, 2026 (Agreement § 6.3). The Fund does not pay speculative, punitive, exemplary, emotional-distress, reputational, or duplicative damages (§ 6.4). There is no per-claim cap (§ 6.5).
3. **Acceptable proof.** Acceptable documentation includes, without limitation: invoices or engagement letters from an appraiser or attorney; receipts, cancelled checks, or bank/credit-card statements showing payment; an appraisal report reflecting the fee; or a provider's written confirmation of amounts paid. Equivalent reliable evidence is also acceptable; the Administrator shall not impose technical requirements that defeat otherwise valid claims (§ 4.4). Where records are unavailable, the Administrator may accept a detailed sworn statement corroborated by other reliable indicia.
4. **Deadline; late claims.** Claims must be submitted or postmarked by the Claim Deadline, 45 days after the Notice Date. The Administrator may accept a late claim for good cause before final distribution (§ 4.3).
5. **Deficiency notice and cure.** Before denying a timely claim for a curable deficiency, the Administrator will send written or electronic notice describing the deficiency and allow at least 21 days to cure (§§ 4.5, 6.8).
6. **Determinations; review.** The Administrator will determine claims in good faith under this Protocol and issue written determinations stating the basis for any denial and the review procedure. A claimant may seek review within 14 days; the Administrator will reconsider and issue a written decision. Unresolved legal or systemic disputes may be submitted to the Court; individual factual determinations are reviewed for abuse of discretion (§§ 4.6, 6.8).
7. **Fraud prevention.** The Administrator may deny a fraudulent or materially false claim after notice and an opportunity to respond. Good-faith mistakes are treated as curable deficiencies (§ 6.11).
8. **Payment; pro rata.** Payments issue as soon as reasonably practicable after the Effective Date and final determination of claims. If approved claims exceed the Fund, all approved claims are reduced pro rata, and payment may await resolution of all claims and reviews (§§ 6.5, 6.9).
9. **Remainder; accounting.** After all approved claims, reviews, taxes, and Fund-specific administration expenses are resolved and paid, any remainder reverts to the County, but only after the Administrator files a final accounting and the Court authorizes closure of the Fund (§ 6.10).
10. **Privacy.** Claim files and personal information will be used only for administration and will not be publicly filed except in redacted, aggregated, or sealed form as the Court approves (§§ 6.8, 7.10).

EXHIBIT C
OVERAGE CALCULATION METHODOLOGY AND PARCEL-LEVEL SCHEDULE
Wheeler v. Beatty, et al., No. 2416-CV25478

1. Purpose

This Exhibit describes the anticipated methodology for calculating each Class Member’s “Overage” under § 1.26 and Article III of the Settlement Agreement and the parcel-level schedule to be produced from the County’s assessment and tax records. Calculations are performed by the County, validated by the parties before final approval (§ 3.7), and subject to the audit rights in § 3.9.

2. Data Sources

For each Affected Parcel, the County will use: (a) the certified 2022 assessed valuation; (b) the 2023 and 2024 assessed valuations as originally certified and billed; (c) any adjustments from a Board of Equalization or State Tax Commission appeal; (d) identified new-construction or improvement value for 2023/2024; (e) the levy rates actually applied to the parcel for 2023 and 2024 across all taxing jurisdictions; (f) tax amounts billed and amounts actually paid, and the identity of the payor; and (g) protest/appeal status flags for coordination under Article V.

3. Per-Parcel Calculation

1. **Step 1 — Capped valuation.** Compute the parcel’s capped assessed valuation: 2022 assessed valuation $\times$ 1.15. (Per the STC’s August 6, 2024 Order, the capped value applies to 2023, and 2024 is held at the corrected 2023 level).
2. **Step 2 — Capped tax.** Apply to the capped valuation the same levy rates actually applied to the parcel for the relevant tax year, producing the tax that would have been due at those rates at the capped valuation.
3. **Step 3 — Overage per year.** Overage for the year = taxes actually levied and paid on the parcel for that year minus the capped tax from Step 2. If the result is zero or negative, the Overage for that year is zero.
4. **Step 4 — Total Overage.** Total Overage = 2023 Overage + 2024 Overage.
5. **Step 5 — Adjustments.** Reduce the Total Overage by any amount of the same Overage already refunded through a protest-impound or appeal refund (Agreement §§ 5.2, 5.4), and by any prior correction or credit already applied for the same amounts. No other setoffs are permitted unless required by a separate court order (§ 3.10).
6. **Step 6 — Installments.** Divide the adjusted Total Overage into three substantially equal installments for the 2026, 2027, and 2028 tax years (§ 3.2), subject to the carry-forward and cash-out provisions of § 3.3.

4. Rules of Application

- **Payor rule.** The Overage belongs to the Taxpayer who bore and paid it (§§ 1.34, 3.4). Where a mortgage servicer or escrow agent remitted payment, the Taxpayer is the owner whose escrow funded the payment.
- **Multiple owners.** If a parcel changed hands such that the Overage for 2023 was paid by a different Taxpayer(s) than the Overage for 2024, then the Taxpayer who actually paid each year's tax to the County will receive that year's Overage.
- **Rounding.** Round each parcel-year Overage to the nearest cent; round installments so the three installments sum exactly to the adjusted Total Overage.
- **Exclusions.** Parcels and categories outside the certified Class (Agreement § 3.6) are excluded from the schedule.

5. Validation and the Schedule

Before the motion for final approval, the County will produce, and the Parties will jointly validate, a parcel-level schedule stating for each Affected Parcel: parcel ID; Taxpayer; 2022, 2023, and 2024 valuations; capped valuations; taxes billed and paid; protest/appeal flag; per-year Overage; adjustments; Total Overage; and the three installment amounts. Validation will include: (a) recomputation of a random sample of at least 150 parcels; (b) reconciliation of schedule totals to the County's aggregate levy and collection reports; and (c) resolution of exceptions through the meet-and-confer process of § 3.7. The validated schedule (in native electronic form) constitutes the Sample/Final Schedule component of this Exhibit. Post-approval corrections follow § 3.7 (increases administrative; material reductions require Court approval).

6. Worked Example (illustrative only)

Illustrative parcel

Illustrative parcel	Amount
2022 Residential Market Value	\$200,000
2023 Residential Market Value – Before Cap	\$260,000
2023 Residential Capped Market Value (x 1.15)	\$230,000
2023 Residential Capped Value - Assessed Valuation	\$43,700
2023 Combined Levy Rate	\$7.50 per \$100 AV
2023 Residential Tax as Billed	\$3,705.00
2023 Residential Tax at Capped Valuation	\$3,277.50
2023 Residential Tax as paid	\$3,705.00
2023 Overage	\$427.50
2024 Combined Levy Rate	\$7.65 per \$100 AV
2024 Residential Tax as Billed	\$3,779.10
2024 Residential Tax at Capped Valuation	\$3,343.05
2024 Residential Tax as paid	\$3,779.10
2024 Overage	\$436.05
Total Overage	\$863.55
Annual installment (2026 / 2027 / 2028)	\$287.85 each

The figures above are illustrative only and do not represent any actual parcel, levy rate, or entitlement.

EXHIBIT D
IN THE CIRCUIT COURT OF JACKSON COUNTY, MISSOURI
AT INDEPENDENCE

NANCY WHEELER,	)	
	)	
Counterclaim Plaintiff,	)	Case No. 2416-CV25478
v.	)	Division 60
	)	
GAIL McCANN BEATTY, et al.,	)	
	)	
Counterclaim Defendants.	)	

**ORDER GRANTING PRELIMINARY APPROVAL OF CLASS ACTION
SETTLEMENT, APPROVING NOTICE, APPOINTING SETTLEMENT
ADMINISTRATOR, AND SCHEDULING FAIRNESS HEARING**

Before the Court is the Parties’ Joint Motion for Preliminary Approval of the Class Action Settlement Agreement and Release dated **August 24, 2026** (the “Agreement”). Having reviewed the Agreement and its Exhibits, and being fully advised, the Court **ORDERS**:

1. **Preliminary approval.** The Settlement is preliminarily approved. The Court finds it is the product of arm’s-length mediation before the Honorable Jay A. Daugherty (Ret.), is within the range of possible final approval, and is sufficiently fair, reasonable, and adequate to warrant notice to the Class. Capitalized terms have the meanings in the Agreement.
2. **The certified Class.** The Class certified by the Court’s April 2, 2026 Order remains certified for settlement purposes: 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 over the prior assessment cycle, excluding increases due solely to new construction or improvements. Nancy Wheeler remains Class Representative and Humphrey, Farrington & McClain, P.C. remains Class Counsel.
3. **Settlement Administrators.** The Court appoints Analytics Consulting LLC as Notice and Settlement Administrator to carry out the duties in the Agreement, including Notice, receiving and tracking objections and opt-outs, payment administration, the settlement website and toll-free line, distributions, and reporting. The Court appoints the Honorable J. Dale Youngs (Ret.) as Special Circumstances Fund Administrator (SFCA) to carry out those duties as described in the Agreement.
4. **Notice approved.** The form and content of the Settlement Notice (Exhibit A), the Former Owner Claim Form (Exhibit B-1), and the Special-Circumstances Claim

Form and Protocol (Exhibit B-2) are hereby approved. The Notice program, direct first-class mail with address updating and bulk real estate data skip tracing, a settlement website, a toll-free number, and any agreed publication or electronic notice, satisfies Rule 52.08 and due process and is the best notice practicable under the circumstances. The Settlement Administrator shall complete the initial mailing by **October 1, 2026** (the “Notice Date”).

5. **Claim Deadline.** Former Owner claims and Special-Circumstances Fund claims must be submitted or postmarked within forty-five (45) days after the Notice Date, i.e., by **November 16, 2026**.
6. **Exclusions.** Any Class Member may request exclusion from the Settlement by mailing a request, in the manner described in the Notice, postmarked by **November 2, 2026**. Claims certified under Rule 52.08(b)(2) for classwide declaratory and injunctive relief are not subject to exclusion. The Settlement Administrator shall provide the Parties a list of exclusion requests within seven (7) days after the deadline and file it with the Court under seal or in redacted form.
7. **Objections.** Any Class Member who does not exclude himself or herself may object by written submission, postmarked by **November 2, 2026**, containing: the objector’s name and address; the parcel identifier or other information sufficient to confirm Class membership; the grounds for the objection; and whether the objector intends to appear at the Fairness Hearing. Substantial compliance suffices; no Social Security number is required in any public filing.
8. **Fee application.** Class Counsel shall file any application for attorney’s fees, expenses, and the service award by **October 26, 2026**.
9. **Fairness Hearing.** A Fairness Hearing is set for **November 10, 2026 at 10:00 a.m.** in Division 60, at which the Court will consider final approval, any objections, the fee and expense application and service award, and entry of the Consent Judgment (Exhibit E). The hearing may be continued without further notice to the Class other than a posting on the settlement website. The Parties shall file final-approval papers, including an Administrator declaration on Notice and claims, by **November 9, 2026**.
10. **Implementation plan; data.** Within thirty (30) days after this Order, the County shall provide the written implementation plan required by § 10.3 of the Agreement, and shall provide the Settlement Administrator the data required by § 7.7. The Parties shall complete validation of the Overage schedule under § 3.7 and Exhibit C.
11. **Stay.** All pending motions and deadlines in the Action remain held in abeyance, and all litigation activity is stayed, pending the Fairness Hearing, except proceedings related to the Settlement.

12. **No admission; effect of non-approval.** This Order is not an admission or finding of liability. If final approval is not granted or the Settlement terminates, the Parties return to their prior litigation positions in accordance with Article XIV of the Agreement, and neither the Agreement nor this Order shall be used for any purpose except as the Agreement provides.

IT IS SO ORDERED.

Dated: _____

The Honorable Jacqueline A. Cook
Circuit Judge, Division 60