

**IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI**

**AN ORDINANCE** establishing a temporary moratorium on the delinquent land tax sale of properties affected by the erroneous 2023 tax assessments.

**ORDINANCE NO. 6095**, June 8, 2026

**INTRODUCED BY** Sean E. Smith, County Legislator

WHEREAS, the Missouri State Tax Commission issued a formal order, finding that Jackson County's 2023 property tax assessments violated Missouri state law and failed to comply with proper requirements; and,

WHEREAS, the Missouri State Auditor published investigative findings concluding that the 2023 Jackson County assessment appeals process was severely deficient, resulting in an unfair disadvantage for taxpayers; and,

WHEREAS, many Jackson County taxpayers experienced financial crises due to the County's faulty assessment processes; and,

WHEREAS, a class action lawsuit involving approximately 200,000 property owners in the County reflects widespread dispute regarding the validity of the County's assessment processes; and,

WHEREAS, it is in the County's best interest to avoid additional litigation and legal exposure from the 2023 assessment cycle; and,

WHEREAS, the County will need time to address administrative processes and correct erroneous policies related to property assessments; and,

WHEREAS, delinquent tax sales conducted under Chapter 140 RSMo. may result in the deprivation of property rights and strict compliance with constitutional due process and statutory requirements are required; and,

WHEREAS, no property shall be sold at the delinquent land tax sale occurring in August of 2026 in which the property's underlying tax obligation is a result of the 2023 assessment and appeals process; and,

WHEREAS, this moratorium shall apply to all properties added to the Collector's list of delinquent property taxes beginning in 2023; and,

WHEREAS, this moratorium shall apply to all properties subjected to an assessment increase of more than 15%; and,

WHEREAS, this moratorium shall apply to all properties currently pending appeal, administrative correction or litigation relating to 2023 assessments; now therefore,

BE IT ORDAINED that Jackson County shall impose an immediate moratorium on the sale of tax delinquent properties where such delinquency is attributable to the 2023 property tax assessment cycle.

BE IT FURTHER ORDAINED that this moratorium shall remain in effect until Jackson County is in full compliance with the Missouri State Tax Commission's order, including reimbursement of any taxpayer who experienced an unlawful increase in value.

Effective Date: This Ordinance shall be effective immediately upon its signature by the County Executive.

APPROVED AS TO FORM:

  
County Counselor

I hereby certify that the attached ordinance, Ordinance No. 6095 introduced on June 8, 2026, was duly passed on \_\_\_\_\_, 2026 by the Jackson County Legislature. The votes thereon were as follows:

Yeas \_\_\_\_\_ Nays \_\_\_\_\_

Abstaining \_\_\_\_\_ Absent \_\_\_\_\_

This Ordinance is hereby transmitted to the County Executive for his signature.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 6095.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Phil LeVota, County Executive