

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

**A RESOLUTION** approving the 2010-11 Jackson County Assessment and Equalization Maintenance Plan.

**RESOLUTION #17152**, January 25, 2010

**INTRODUCED BY** Scott Burnett, County Legislator

WHEREAS, section 137.115 of the Revised Statutes of Missouri requires the County Assessor, or his equivalent in Jackson County, the Director of Assessment, to submit a two-year assessment and equalization maintenance plan to the Legislature; and,

WHEREAS, section 137.115 further requires review and approval of that plan by the Legislature; and,

WHEREAS, the Director of Assessment has submitted a two-year plan, a copy of which is attached hereto, in accordance with the requirements of section 137.115, and monies required for said plan for 2010 have been appropriated by the Legislature for deposit in the Assessment Fund, with funds for 2011 subject to appropriation; now therefore,

BE IT RESOLVED by the County Legislature of Jackson County, Missouri, that the two-year assessment and equalization maintenance plan for 2010-11 submitted by the Director of Assessment is hereby approved as submitted.

Effective Date: This Resolution shall be effective immediately upon its passage by a majority of the Legislature.

APPROVED AS TO FORM:

Pamela Zellin  
Deputy/Assistant County Counselor

[Signature]  
Acting County Counselor

Certificate of Passage

I hereby certify that the attached resolution, Resolution #17152 of January 25, 2010, was duly passed on January 25, 2010 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 9

Nays 0

Abstaining 0

Absent 0

1.26.10  
Date

Mary Jo Spino  
Mary Jo Spino, Clerk of Legislature

# **Assessment Maintenance Plan**

## **Jackson County**

**January 1, 2010 Through December 31, 2011**

- I. MISSION STATEMENT and APPROVAL
- II. FUNCTIONS AND RESPONSIBILITIES
- III. CHARTS AND REPORTS
- IV. FORMS TO BE UTILIZED
- V. PLAN BUDGET

## **Mission Statement**

The Jackson County Assessor and State Tax Commission shall strive to assess all property in a fair and uniform manner; shall strive to discover, list and assess all taxable property within the county; shall faithfully and impartially execute this assessment maintenance plan; shall develop assessments based on current market value as of the date of appraisal; shall promptly and efficiently respond to questions, complaints, and needs of taxpayers and assessment officers; and shall uphold the constitution and statutes of the State of Missouri.

## **2010-2011 Assessment Maintenance Plan**

I, Curtis Koons, the duly appointed Jackson County Assessor, submit the following assessment maintenance plan for the 2010-2011 assessment maintenance cycle. This plan contains the framework and all of the necessary elements to allow me to carry out my official duties as required by the constitution and laws of the State of Missouri.

\_\_\_\_\_  
County Assessor

\_\_\_\_\_  
Date

# 2010-2011 Assessment Maintenance Plan Agreement and Approval

The parties to this plan, the County Assessor, the County Commission, and the State Tax Commission, agree to its specific terms as well as these general obligations:

The Assessor will assess all taxable property in the county uniformly and at the statutorily required percentage of market value for the respective property. The actions of the assessor and staff will comply with the requirements found in Article X, Section 3 of the state constitution, Chapters 53, 137, 138 and any other pertinent chapter of the Revised Statutes of Missouri.

The County will provide office facilities and the budgetary support, as set out in this agreement, to allow the Assessor and staff to carry out the terms of this agreement and the duties of the Assessor's Office.

The State Tax Commission will provide technical assistance, including regular visits by the field representative, educational training, guidelines and other resources to aid the assessor in the execution of this plan. Further, in consideration for the Assessor supplying assessment services in compliance with the terms and obligations of this plan, the state will provide cost-share reimbursement funds to the extent specified in § 137.750, RSMo.

It is hereby affirmed by the County, that an Assessment Fund has been established, and that the general revenue funds required of this plan will be deposited into the Assessment Fund.

The undersigned approve this plan, submitted this \_\_\_\_ day of \_\_\_\_\_, 2010.

Jackson County, Missouri

State Tax Commission of Missouri

_____	_____	_____	_____
County Assessor	Dated	STC Chairman	Dated
_____	_____	_____	_____
County Executive	Dated	STC Commissioner	Dated
		_____	_____
		STC Commissioner	Dated

# Definitions

As used in this agreement the following words shall have the meaning attributed to them in this subsection:

1. The word "County" means Jackson County, Missouri.
2. The word "Commission" means the State Tax Commission of Missouri.
3. The words "Market Value" mean the most probable price in terms of money which a property will bring if exposed for sale on the open market for a reasonable length of time, providing there is a knowledgeable buyer and seller both aware of the uses to which a property is adapted and for which it is capable of being used. Used synonymously with True Value in Money.
4. For land used for agricultural purposes, the words "Market Value" or "True Value in Money" shall mean the value the land has for agricultural and horticultural use, which is based upon the land's productive capability as set out in Section 137.017 - 137.021.
5. The words "Project", "Plan", or "Agreement" shall mean the assessment maintenance plan.
6. The word "Ownership Maps or Mapping" means all ownership maps and related records which were prepared, compiled and delivered to the County under the original mapping contract.
7. The words "Replacement Cost New (RCN)" mean the cost, including material, labor, and overhead, that would be incurred in constructing an improvement having the same utility to its owner as the improvement in question, without necessarily reproducing exactly any particular characteristic of the property.
8. The word "Depreciation" means the loss in value of an object, relative to its replacement cost new, whether the loss of value is caused by physical deterioration, economic obsolescence or functional obsolescence.
9. The words "Physical Deterioration" mean the loss of value caused by wear and tear.
10. The words "Economic obsolescence" mean the loss in value of a property (relative to the cost of replacing it with a property of equal utility) that stems from factors external to the property.
11. The words "Functional Obsolescence" mean the loss in value of a property resulting from changes in tastes, preferences, technical innovations, or market standards.

## Real Property FUNCTIONS AND RESPONSIBILITIES

Job Title Comments		Responsibility
Director of Assessment	1.	Public information and public relations - on going.
GIS Department Function	2.	Update mylars, property record cards, work index cards, final alpha cards and other related forms. Complete on a quarterly or monthly basis. Ownership data will be maintained to within one (1) month.
Research Supervisor Research Analyst	3.	Sales information. Obtain, verify and log sales information from all sale letters. Copy corresponding PRC and file with the returned sale letter. Other sources may include certificates of value, real estate agents, appraisers, banks and savings & loans, etc. All sale information will be available for review and use by the Commission.
Research Supervisor Research Analyst	4.	Building Costs. Obtain and verify current building costs. The new construction log will be utilized to identify and locate new, average quality construction.
Research Supervisor	5.	Conduct sale analysis of all available sales. Studies will be conducted to determine the base rates for building costs, land values, and rates of depreciation-both physical and obsolescence.
Research Supervisor	A)	Building Cost Index for 2011. An index study will be completed and submitted by June 30, 2010 to the Commission for their review and approval.
Research Supervisor	B)	Depreciation studies will be completed and submitted to the Commission by June 30, 2010 for review and comment. In addition, studies will be conducted by neighborhood to identify obsolescence.
Residential Supervisor Commercial Supervisor	C)	Land value studies will be conducted by neighborhood and land rates will be established which when properly applied result in a fair and reasonable land value for parcels assessed at market value. These studies will be submitted to the Commission for review and comment by June 30, 2010.

<b>Job Title Comments</b>		<b>Responsibility</b>
Sigma and Research section	6.	Complete interim untrended index study, based on additional average quality, new construction, to be completed and submitted to the Commission by October 1, 2011.
Research Supervisor	7.	Sale Ratio Studies: Will be conducted by neighborhood, areas or towns. The object being to determine the relative level of assessment between the county's appraised value and the sale price of the sold property. Complete on a Quarterly basis and generate a summary by neighborhood, listing the number of sales, the low, high, mean, and median ratios, C.O.D. and the time-frame of the sales used within the study.
Residential Appraisers Commercial Appraisers	8.	Recalculate all proposed 2011 land values and improvement costs, up to replacement cost new prior to conducting field review, to be completed by 12/1/2010.
Residential Appraisers Commercial Appraisers	9.	Conduct <b>final field review</b> . If you do not intend to complete all of steps A through H, please provide a narrative that describes your final review and how market values will be developed.
Research Supervisor Research Analyst	A)	Inspect recently sold properties to establish bench marks. Update neighborhood sales analysis. Based on the updated neighborhood sale analysis, corrective actions will be outlined and implemented to ensure final 2011 values will reflect local market conditions.
Residential Appraisers Commercial Appraisers	B)	Review, data collect, and photograph all new improvements and additions.
Residential Appraisers Commercial Appraisers	C)	Review changes resulting from mapping splits or combinations.
Residential Appraisers Commercial Appraisers	D)	Verify accuracy of all physical data, quality grades of improvements, subclassification of land and improvements. Property records will be updated to reflect changes or to correct errors. Take new photographs if none exists, or the improvement's condition has substantially changed.
Residential Appraisers Commercial Appraisers	E)	Review land value and apply adjustments as needed.



<b>Job Title Comments</b>		<b>Responsibility</b>
Residential Appraisers Commercial Appraisers	F)	Assign depreciation to improvements. Depreciation will be assigned to reflect the physical condition and obsolescence applied (whether economic or functional) as needed, to ensure the final value reflects current local market conditions. Notes will be listed on the PRC to explain any adjustments.
Residential Appraisers	G)	Adjust agricultural land grades where required, changing the agricultural maps and property record cards accordingly.
Residential Appraisers Commercial Appraisers	H)	Update review date on property record card.
Residential Appraisers Commercial Appraisers	10.	Complete final calculations following field review, data entry and finalize your estimate of market value.
Commercial Supervisor Commercial Appraisers	11.	Income. Obtain and verify income and expense information for commercial property. Review records for 2008, 2009 and 2010.
Commercial Supervisor	12.	Develop appropriate capitalization rates for income producing properties and calculate their values by the income approach.
Director of Assessment and Systems Administrator	13.	Prepare notices to taxpayers for increases in value, (by June 15 annually).
Appraisal Staff	14.	Conduct informal meetings with taxpayers, (complete by May 31 annually).
Appraisal Staff	15.	Prepare for and defend values at board of equalization annually.
Director of Assessment and Systems Administrator	16.	Complete the real property assessment roll (by 5/31 annually - 6/1 for township counties - 5/1 for City of St. Louis).

## Personal Property FUNCTIONS AND RESPONSIBILITIES

<b>Job Title Comments</b>		<b>Responsibility</b>
Director of Assessment and Systems Administrator	1.	Mail State Tax Commission approved personal property assessment forms by (2/1 annually).
Commercial Supervisor Business Personal Supervisor	2.	Process railroad and utility returns for appraisal of locally assessed property (by 4/20 annually).
Business Personal Staff	3.	Process State Tax Commission approved personal property assessment forms
Director of Assessment and Systems Administrator	4.	Prepare second notice to taxpayers whose assessment list has not been received (by 4/1 annually). Track and log late lists, penalties and waivers.
Director of Assessment	5.	Complete the personal property assessment and real estate rolls (by 5/31 annually - 5/1 for City of St. Louis).
<b>Additional Comments:</b>		

## CHARTS AND REPORTS

The following charts and reports have been recommended by the State Tax Commission. We intend to prepare and incorporate into the plan the selected charts and reports by the date shown.

Date Available		
7-31-2010 7-31-2011	A.	Parcel Count. All parcels, both taxable and exempt, including manufactured homes on leased land, REA's and CATV's where applicable.
1-1-2010	B.	Proposed budget through December 31, 2011.
1-1-2010	C.	Phase Chart through December 31, 2011.
1-1-2010	D.	Personnel Estimation Chart through December 31, 2011.
1-1-2010	E.	Hiring Schedule through December 31, 2011.
1-1-2010	F.	Organization Chart to show overall responsibility and accountability.
1-1-2010	G.	Duties and responsibilities itemized for each personnel position.
1-1-2010	H.	A narrative description of all major phases, including standard procedures and assignments of responsibility.
1-1-2010	I.	A training outline for all personnel.
1-1-2010	J.	A detailed field manual for data collectors.
11-1-2011	K.	Abated property report. To be submitted by November 1, 2011.
3-31-2010 3-31-2011	L.	Annual Computer Inventory. A summary of disk usage by system users, and anticipated maintenance costs expected for the year. To be submitted by March 31 each year.

# FORMS TO BE UTILIZED

The following forms have been recommended for equalization and maintenance purposes by the State Tax Commission. We intend to incorporate the following forms into the plan and submit them by date shown.

<b>Date Available</b>		
1-1-2010	A.	Sales questionnaire
1-1-2010	B.	Income and expense forms
1-1-2010	C.	Assessment change notice
1-1-2010	D.	Informal hearing forms
1-1-2010	E.	Board of equalization forms
1-1-2010	F.	Split tax statement forms
1-1-2010	G.	Statistical Analysis forms
1-1-2010	H.	Data verification forms for new construction
1-1-2010	I.	New construction log
1-1-2010	J.	Project control log to track different phases by map sheet
1-1-2010	K.	Map count log to track parcel counts by map sheet
1-1-2010 & 2011	L.	Real estate and personal property assessment roll pages
1-1-2010 & 2011	M.	Individual and business personal property lists
1-1-2010 & 2011	N.	Second notice for non-returned assessment list

**PERSONNEL ESTIMATION CALENDAR**

County : Jackson

2010

PHASE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Public Traffic	8.93	8.93	8.93	8.93	8.93	8.93	8.93	8.93	8.93	8.93	8.93	8.93
Mapping-Abstracting	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17
Change Notices			0.57			0.57						
COV Processing	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47
CAMA Modeling/ Value Development	2.44	2.44	2.44	2.44	2.44	2.44	2.44	2.44	2.44	2.44	2.44	2.44
Res: Non Occupancy Permits	8.20											
Res: Review of Assessment Appeals		2.70	2.70	2.70	2.70							
Res: Occupancy Checks	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50			
Res: Occupancy Valuation	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Res: Occupancy database/support	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Res: New Parcel Valuation		3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20			
Res: Neighborhood Redefinition	2.00	2.00	2.00	2.00	2.00							
Res: Land Study/ Valuation			3.00	3.00	3.00	3.00						
Res: Field Review									20.00	20.00	20.00	20.00
Res: Informal Hearings												
Res: BOE Hearings						6.00	23.00					
Res: STC Hearings									3.00	3.00	3.00	3.00
Res: Post Delinquent Tax Signs								4.00				
Res: Training			12.50									
Res: Clerical support	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Res: Supervision	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Res: audits and Taxpayer Assistance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Commercial Review	7.93	7.93	7.93	7.93	7.93	7.93	7.93	7.93	7.93	7.93	7.93	7.93
Clerical Staff- Commercial	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Office Review					4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75
Appraisal Data Review												
Prepare & Mail PP Lists	1.07											2.13
Process PP Lists		8.83	8.83	8.83	8.83							
Clerical Staff-Personal Property	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Review of Assessments			1.33	1.33	1.33							
Informal Hearings												
Board of Equalization						18.75	18.75					
<b>Total</b>	<b>55.51</b>	<b>60.97</b>	<b>78.37</b>	<b>65.30</b>	<b>70.05</b>	<b>80.51</b>	<b>93.94</b>	<b>56.19</b>	<b>75.19</b>	<b>70.49</b>	<b>70.49</b>	<b>72.62</b>

Standard Level of Production = Number of Items that can be done by one worker in one day  
 Work Days Required = Number of Parcels / Standard Level of Production  
 Total Work Days = Number of work days available in a phase (from phase chart)  
 Persons Needed = Work Days Required / Total Work Days

1001-03980-A	Siems	Fred	g99	CHIEF ADMINISTRATIVE OFFICER	1
1902-02906-D	Koons	Curtis	g99	DIRECTOR OF ASSESS	1
1902-03020-D	LILES	KATHLEEN F	g05	ADMIN ASSISTANT	2
1101-06902-A	WITTEN (CA)	MOVED FRO	g99	ASST. CO. COUNSELOR	3
1902-02280-D	BURNETT	ROBERT L	g12	DEPUTY DIRECTOR OF ASSMT	3
1902-02280-D	CAMPBELL	TERRY G	g12	DEPUTY DIRECTOR OF ASSMT	3
1902-02280-D	GESSLEY	TERRY L	g12	DEPUTY DIRECTOR OF ASSMT	3
1902-07080-D	FLIPPIN	CONNIE	g08	ASSIST SYSTEM ADMIN	4
1902-02210-D	BAYAN	LORENE N	g11	ASST DIR RESEARCH/ST	4
1902-02254-D	BIAGIOLI	ROBERT M.	g11	ASST DIR TXPYR ASSIST	4
1902-02250-D	LLOYD	ANNETTE D	g09	APPRAISAL SUPV	5
1902-02250-D	STRAUSS	JOHN L	g09	APPRAISAL SUPV	5
1902-02250-D	THOMAS	ROBERT A.	g09	APPRAISAL SUPV	5
1902-02251-D	WANAMAKE	GARY	g09	AUDIT/APPEALS SUPV	6
1902-02147-D	BYERS	KIMBERLY J	g07	OCCUPANCY COORD	6
1902-00043-D	PFEIFER	REBECCA J	g99	PPT Residential Appraiser	6
1902-02046-D	CAPELL	DAVID	g06	RESIDENTIAL APPRAISER	6
1902-02046-D	CLARK	CHARLES E	g06	RESIDENTIAL APPRAISER	6
1902-02046-D	LININGER	SCOTT A	g06	RESIDENTIAL APPRAISER	6
1902-02046-D	FERRARA	JOHN A	g06	RESIDENTIAL APPRAISER	6
1902-02046-D	HILL	IAN T.	g06	RESIDENTIAL APPRAISER	6
1902-02046-D	LILES	DAVID	g06	RESIDENTIAL APPRAISER	6
1902-02046-D	MCRELL	CAROL	g06	RESIDENTIAL APPRAISER	6
1902-02046-D	SIMS	VICKY	g06	RESIDENTIAL APPRAISER	6
1902-02046-D	WAGNER	BRET A	g06	RESIDENTIAL APPRAISER	6
1902-02046-D	Welch	Drew M	g06	RESIDENTIAL APPRAISER	6
1902-02148-E	KENNICUTT	ROBERT S	g08	SR COMM APPRAISER	6
1902-02148-D	NARRON	DEBORAH	g08	SR COMM APPRAISER	6
1902-02148-D	STRAUSS	TIMOTHY F	g08	SR COMM APPRAISER	6
1902-02148-E	THREATT	PAMELA J.	g08	SR COMM APPRAISER	6
1902-02146-D	KONOPASEK	ROBERT	g07	SR RES APPRAISER	6
1902-02146-D	BROWN	DEBORAH A	g07	SR RES APPRAISER	6
1902-02146-D	CARTER, JR	ELLIS L.	g07	SR RES APPRAISER	6
1902-02146-D	ENYEART	TODD P.	g07	SR RES APPRAISER	6
1902-02146-D	HALL	MICHAEL J	g07	SR RES APPRAISER	6
1902-02146-D	KERSCHBAL	CYNTHIA A	g07	SR RES APPRAISER	6
1902-02146-E	LACKEY	DARLENE A	g07	SR RES APPRAISER	6
1902-02146-D	MONTGOME	LYNN J	g07	SR RES APPRAISER	6
1902-02146-D	Moore III	Walter	g07	SR RES APPRAISER	6
1902-02146-D	SIMMS	LEE C	g07	SR RES APPRAISER	6
1902-02146-D	WAIER	TERESA A	g07	SR RES APPRAISER	6
1902-02146-D	WEATHERS	DWIGHT	g07	SR RES APPRAISER	6
1902-02146-D	WELCH*	#7870 8/25/05	g07	SR RES APPRAISER	6
1902-07120-D	Wayman	Stephen J	g10	SYSTEMS ADMIN	6
1902-02048-E	FISHER	RONALD	g07	COMMERCIAL APPRAISER	7
1902-02048-D	GURNETT JR	GEORGE R	g07	COMMERCIAL APPRAISER	7
1902-02048-D	JACOBY	MICHAEL	g07	COMMERCIAL APPRAISER	7
1902-02048-D	REYNOLDS	TYLER J	g07	COMMERCIAL APPRAISER	7
1902-02048-D	STEPHENSON	KAREN	g07	COMMERCIAL APPRAISER	7
1902-02150-D	MITCHELL	ROBERT	g06	DATA ENTRY COORD.	7
1902-02051-D	DASHBY	GLADYS	g05	PERS PROP APPRAISER	7
1902-02051-D	BOOKER	SYLVESTER	g05	PERS PROP APPRAISER	7