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Phil LeVota
Jackson County Executive

EXECUTIVE ORDER NO. 26-27

TO: MEMBERS OF THE LEGISLATURE
CLERK OF THE LEGISLATURE

FROM: PHIL LEVOTA
COUNTY EXECUTIVE

DATE: JULY 4, 2026

RE: DIRECTING IMPLEMENTATION OF RESIDENTIAL ASSESSMENT ADJUSTMENTS
AND THE LEVOTA TAX CREDIT PROGRAM

AUTHORITY AND RECITALS

WHEREAS, the Missouri State Tax Commission issued an order requiring that Subclass 1 residential real property assessments for 2023 and 2024 be capped at no more than a 15% increase over the corresponding 2022 assessed value, or the market value of the same property, whichever is lower, with certain exceptions for new construction or improvements; and,

WHEREAS, on November 7, 2025, County Executive Phil LeVota ordered that Jackson County roll back and reduce residential assessments for 2023 and 2024 in compliance with that order, directing that affected residential property values be adjusted accordingly; and,

WHEREAS, as a result of those assessment adjustments, residential property owners whose taxes were initially billed or certified at amounts above the adjusted level are entitled to relief for their overpayment of taxes during the 2023 and 2024 tax years; and,

WHEREAS, issuing that relief as tax credits applied against future tax obligations — rather than as direct refunds — is the appropriate mechanism to make affected taxpayers whole while avoiding the need to recapture funds already distributed to school districts, municipalities, and other taxing jurisdictions; and,

WHEREAS, it is the duty of the County Executive to direct the appropriate departments and officials of Jackson County to carry out these assessment adjustments and the resulting tax credit program in an orderly, accurate, and timely manner;

NOW, THEREFORE, IT IS HEREBY ORDERED:

1. **Assessment Adjustments.** The Jackson County Assessment Department is hereby directed to identify all Subclass 1 residential parcels whose 2023 and/or 2024 assessed values exceeded a 15% increase over the corresponding 2022 assessed value, excluding increases attributable to new construction or improvements, and to calculate the corrected assessed value for each such parcel, consistent with the Missouri State Tax Commission's order and any applicable exceptions for atypical residential properties.
2. **Tax Credit Calculation.** The Assessment Department and the Collection Department are directed to jointly calculate the tax credit to which each affected parcel is entitled. The credit shall equal the total difference between taxes initially billed or certified for the 2023 and 2024 tax years and the adjusted lower tax amount, divided into three equal installments to be applied against the property owner's tax obligations for 2025, 2026, and 2027, as applicable.
3. **Application of Credits.** The Collection Department is directed to apply the calculated credits to the tax accounts of all eligible parcels in accordance with the schedule established in Section 2, and to ensure that such credits are clearly reflected on tax statements issued to property owners for the 2026, 2027, and 2028 tax years.
4. **Taxpayer Notification.** The Assessment Department, in coordination with the Office of the County Executive, shall prepare and distribute communications to affected property owners explaining the nature and basis of the credit, the amount applied to their account, and the three-year schedule of application.
5. **Interdepartmental Coordination.** All relevant County departments, including but not limited to the Assessment Department, Collection Department, County Counselor's Office, and Information Technology, are directed to cooperate fully and prioritize the timely and accurate implementation of this Order.
6. **Reporting.** The Assessment Director and Collection Director shall submit a joint status report to the Office of the County Executive within ninety (90) days of the effective date of this Order, detailing the number of parcels identified, the total credit amounts calculated, and the implementation timeline.
7. **Effective Date.** This Executive Order shall take effect immediately upon execution and shall remain in effect until all assessment adjustments and associated tax credits have been fully calculated, applied, and administered.

SO ORDERED this 4th day of July, 2026


Phil LeVota, County Executive