

6011 – As Amended  
December 2025

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

**AN ORDINANCE** repealing sections and subsections 9103., 9104., 9113., 9121., 9120.2., 9125.4., and 9125.5., of Jackson County Code, 1984, relating to the Board of Equalization, and enacting, in lieu thereof, two new sections relating to the same subject, with an effective date.

**ORDINANCE NO. XX**

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

BE IT ORDAINED by the County Legislature of Jackson County, Missouri as follows:

Section A. Enacting Clause. Sections 9103., 9104., 9113., 9120.2., 9121., 9125.4., and 9125.5., Jackson County Code, 1984, are hereby repealed and two new sections enacted in lieu thereof, to be known as sections and subsections of 9103., 9104., 9113., 9121., 9120.2., 9121., 9125.4., and 9125.5., to read as follows:

**9103. Salary**

Those permanent members of the Board of Equalization who are appointed by the County Executive by reason of Subsection 1 of Section 1 of Article XI of the Jackson County Charter shall each receive a salary of two thousand five hundred dollars (\$2,500) per month that the Board of Equalization is in session less than an average of three days per week, except that they shall receive compensation of five thousand dollars (\$5,000) per month for any month where the Board has more than twenty-two (22) hearings docketed and hearings that last three hours or more [for the months of July and August and except that such members shall receive four thousand dollars (\$4,000) per month for the months of September, October, November and December, 2019]. No compensation shall be

payable to any member for any month in which that member does not personally attend a meeting of the Board.

#### 9104. Compensation

Those members of the Board of Equalization appointed under Subsections 2 and 3 of Section 1 of Article XI of the Jackson County Charter, who are eligible to receive compensation from Jackson County, shall each receive compensation of one hundred fifty dollars (\$150) per meeting that they attend and cast a vote in[, except that such members shall receive compensation of two hundred fifty dollars (\$250) per meeting for meetings held in calendar year 2019 after the effective date of Ordinance 5249].

#### 9113. Assessment Errors, Board of Equalization Hearings.

The Board of Equalization shall meet at least once each month for the purpose of hearing allegations of erroneous assessments, double assessments and clerical [other] errors.

The Board of Equalization shall, on satisfactory proof of the errors, correct those errors and certify the same to the Director of Revenue, to the Clerk of the County Legislature and until the expiration of his term or his resignation, whichever is sooner, to the Collector.

#### 9120. Hear Complaints and Equalize Valuation.

The Board of Equalization shall hear complaints and equalize the valuation and assessment on all real and tangible personal property taxable by Jackson County so that all the property shall be entered on the tax books at its true value.

##### 9120.1 Limitation on Reducing Valuation.

The Board of Equalization shall not reduce the valuation of the real or tangible personal property below the value of that property as fixed by the State Tax Commission.

#### 9120.2 Mass Corrections.

Perform "Mass Corrections" on parcels with or without a specific appeal, in the event that pervasive or systemic errors are identified or that a broad failure to meet legal requirements set forth in state statute or County Code are not met.

#### 9121. Board of Equalization, Rules.

In exercise of any powers conferred by law, the Jackson County Charter or by ordinance, the Board of Equalization shall adopt rules of procedure consistent with the provisions of the Constitution of Missouri and the Charter and ordinances of Jackson County.

##### 9121.1 Filed With Clerk.

A copy of the rules adopted by the Board of Equalization shall be filed with the Clerk of the County Legislature.

##### 9121.2 Notice.

The rules shall provide for fair and adequate notice to individual taxpayers of actions and hearings of the Board of Equalization affecting their interests and appropriate notice of the public meetings of the Board of Equalization.

Accessibility - The Rules of the BOE shall ensure that the opportunity to appeal is available to all taxpayers irrespective of limitations due to technology availability, age,

race or disability. This includes a requirement for BOE staff to help with accommodations for those who may have limitations in the listed area or any other generally recommended limitation.

#### 9125.4 Testimony Under Oath.

All testimony, written or oral, heard or received by the Board, shall be taken under oath or affirmation. The Chairman and Vice Chairman shall have authority to administer oaths. Additionally the Assessment Department representative shall be sworn in and under oath.

#### 9125.5 Evidence.

At any hearing, the Assessment Department shall have the burden of introducing evidence of valuation required by section 137.115.1, RSMo. The Rules adopted by the BOE shall ensure that taxpayers are provided with clear rules of evidence and that the burden of proof shall always be on the assessor, not the taxpayer for all classes of property. Such rules should ensure that the Assessment Department can prove that the value of the property was properly determined by lawful evidence, submitted by the Assessment Department within 10 days of the Taxpayer filing the appeal and shall include evidence that all lawfully required procedures including timely notification and proper inspection have taken place. A mere photo of the property is not evidence of a proper inspection.