

Request for Legislative Action

Res. 21360
Sponsor: Sean E. Smith
Date: August 7, 2023

Completed by County Counselor's Office			
Action Requested:	Resolution	Res.Ord No.:	21360
Sponsor(s):	Sean E. Smith	Legislature Meeting Date:	8/7/2023

Introduction
Action Items: ['Authorize']
Project/Title:
A RESOLUTION specifying that the Jackson County Legislature, hereby entreaties the Board of Equalization to consider appealing property assessments on behalf of all Jackson County Residential property tax payors.

Request Summary
<p>WHEREAS the Legislature has observed substantial difficulties in the Jackson County 2023 reassessment process that have resulted in over 40,000 Appeals and;</p> <p>WHEREAS it is widely understood that the volume of errors associated with the Jackson County 2023 reassessment cannot be readily enumerated and;</p> <p>WHEREAS members of the Legislature have heard clear and compelling evidence that the available methods of appeal of assessed values were not easily and universally accessible to all Jackson County Tax Payors, thus making it impossible to determine the number of taxpayers who intended to appeal and were denied access to the Appeal process and;</p> <p>WHEREAS the ability of Jackson County to set a proper and lawful levy rate relies upon having a reasonable approximation of the aggregate value or all properties within Jackson County Missouri, but the volume of outstanding appeals cannot be resolved in time for the Jackson County Legislature to accurately set the levy rate; and</p> <p>WHEREAS the Legislature adopted a resolution on Monday July 17, 2023, requesting the County Executive utilize his lawful authority to correct errors associated with the assessment process and;</p> <p>WHEREAS the County Executive has failed to exercise his lawful authority to correct errors in the assessment process and;</p> <p>WHEREAS, the Board of Equalization is the authority capable of correcting the errors in the assessment process and has a duty to do so and;</p> <p>WHEREAS, Missouri State statute sets out the Board of Equalization authority to “hear complaints and equalize the valuation and assessments upon all real and tangible personal property taxable by the county so that all the property shall be entered on the tax book at its true value.” §138.030.2, RSMo. and;</p> <p>WHEREAS, the Missouri Supreme Court has held that a county board of equalization has the full power and duty under this statute to issue orders raising and lowering valuations across property classifications to effect intra-county equalization. See <i>May Dept. Stores Company v. State Tax Commission, et al.</i>, 308 S.W. 2d 748, at 759 (Mo. 1958). The Court in <i>May</i> further affirmed this power of a board of equalization, holding it was a valid exercise of the county board of equalization’s authority to change multiple valuations in a single order; and</p>

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WHEREAS, the Missouri Supreme Court has affirmed the power of a board of equalization to issue county-wide equalization orders numerous times. In *State ex rel Stone v. Christian County Bank*, 234 Mo. 194 (Mo. 1911),, the Court has upheld equalization orders predicated upon

widespread incorrect valuations of assessment as being within the power of a county board of equalization. The court ruled in that case that the decision and order by the Christian County Board of Equalization to raise all real and personal property valuations within the county by a flat 10% was a valid exercise of the Board’s authority and;

WHEREAS, the Jackson County’s Board of Equalization is well within its statutorily and judicially proscribed authority to issue a single order setting the valuations of the Jackson County Office of the Assessor at a flat percentage increase above 2021 valuations where it believes the 2023 assessment had failed to reflect true market value.

NOW THEREFORE, BE IT RESOLVED The Jackson County Legislature does hereby formally and affirmatively entreaty the Board of Equalization to equalize the Market Valuation of ALL residential real property which was calculated and distributed to taxpayers during the 2023 reassessment process. This request is to be delivered to the Board of Equalization upon passage of this resolution by the Jackson County Legislature before the deadline provided by the Board of Equalization of July 31, 2023, at midnight.

Such entreaty requests the Board of Equalization to hear and understand the concerns of the Legislature and requests administrative relief as afforded by the Board of Equalization’s authority through the entry of an Intra-County Order of Equalization, setting the valuations of all parcels of residential real property subject to the 2023 reassessment process at the lesser of the 2023 valuation or a flat rate increase of [14.9%] above those values established in 2022 as an expedited mechanism for temporary relief. Details of the Parcel numbers – which shall be all residential parcels – to be conveyed at a later date along with additional details including the statutory basis, prior precedents and specific data demonstrating that this action is both necessary and lawful.

Contact Information			
Department:	County Legislature	Submitted Date:	8/2/2023
Name:	Ashley M. Al-Shawish	Email:	AAI-Shawish@jacksongov.org
Title:	Legislative Aide	Phone:	913-827-8028

Budget Information	
Amount authorized by this legislation this fiscal year:	\$ 0
Amount previously authorized this fiscal year:	\$ 0
Total amount authorized after this legislative action:	\$
Is it transferring fund?	No
Single Source Funding:	

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Fund:	Department:	Line Item Account:	Amount:
			!Unexpected End of Formula

Prior Legislation	
Prior Ordinances	
Ordinance:	Ordinance date:
Prior Resolution	
Resolution:	Resolution date:

Purchasing	
Does this RLA include the purchase or lease of supplies, materials, equipment or services?	No
Chapter 10 Justification:	
Core 4 Tax Clearance Completed:	
Certificate of Foreign Corporation Received:	
Have all required attachments been included in this RLA?	

Compliance	
Certificate of Compliance	
Not Applicable	
Minority, Women and Veteran Owned Business Program	
Goals Not Applicable for following reason: N/A	
MBE:	.00%
WBE:	.00%
VBE:	.00%
Prevailing Wage	
Not Applicable	

Fiscal Information	
<ul style="list-style-type: none"> This legislative action does not impact the County financially and does not require Finance/Budget approval. 	

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History

Submitted by County Legislature requestor: Ashley M. Al-Shawish on 8/2/2023. Comments:

Approved by Department Approver Mary Jo Spino on 8/3/2023 8:57:13 AM. Comments: mjs

Not applicable by Purchasing Office Approver Barbara J. Casamento on 8/3/2023 9:37:58 AM.
Comments:

Approved by Compliance Office Approver Melinda K. Bolling on 8/3/2023 9:46:02 AM. Comments:

Approved by Budget Office Approver David B. Moyer on 8/3/2023 10:42:44 AM. Comments:

Approved by Executive Office Approver Sylvia Stevenson on 8/4/2023 2:16:26 PM. Comments:

Approved by Counselor's Office Approver Jamesia Manning on 8/10/2023 12:36:27 PM. Comments: