

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE enacting section 2002., Jackson County Code, 1984, relating to assessment procedures, with an effective date.

ORDINANCE NO. 5267, September 16, 2019

INTRODUCED BY Theresa Galvin, Dan Tarwater III, Crystal Williams, Tony Miller, Scott Burnett and Jalen Anderson, County Legislators

WHEREAS, pursuant to section 16.7 of the Jackson County Charter (“Powers of Legislature”), the County Legislature has the power to:

Provide for the assessment, levy, equalization, and collection of all taxes now or hereafter authorized by the constitution or by law and prescribe a method or system to facilitate the assessment, calculation, extension and collection of taxes including the design of the books and forms and the purchase and installation of necessary devices.

and,

WHEREAS, section 137.115.10, RSMo, provides: “Before the assessor may increase the assessed valuation of any parcel of subclass (1) real property by more than fifteen percent since the last assessment, excluding increases due to new construction or improvements, the assessor shall conduct a physical inspection of such property”; and,

WHEREAS, Jackson County’s 2019 reassessment has demonstrated the need to put in place processes and protections for taxpayers; and,

WHEREAS, the County Legislature finds and determines that it is in the best interest of Jackson County and its residents for it to exercise its Charter power to put in place processes and protections for taxpayers; now therefore,

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

Section A. Enacting Clause. Section 2002., Jackson County Code, 1984, is hereby enacted, to read as follows:

2002. Physical Inspection, When Required.

Before the Director of Assessment may increase the assessed valuation of any parcel of subclass (1) real property (as such subclass is established in section 4(b) of article X of the Missouri Constitution and defined in section 137.016, RSMo (i.e., residential property)), by more than fifteen percent since the last reassessment, excluding increases due to new construction or improvements, the director shall conduct a physical inspection of such property.

2002.1 Physical Inspection, Notice.

If a physical inspection is required pursuant to this section, the Director of Assessment shall notify the property owner in writing and shall provide the owner clear written notice of the owner's rights relating to the physical inspection. If a physical inspection is required, the property owner may request that an interior inspection be performed during the physical inspection. The owner shall have no less than thirty days to notify the director of a request for an interior physical inspection.

2002.2 Physical Inspection, What Constitutes.

Except as otherwise provided in subsections 2002.4 and 2002.5, a physical inspection, if required by this section, shall include, but not be limited to, an on-site personal observation and review of all exterior portions of the land and any buildings and improvements to which the inspector has or may reasonably and lawfully gain external access, and shall include an observation and review of the interior of any buildings or improvements on the property upon the timely request of the owner pursuant to this section.

2002.3 Physical Inspection, What Does Not Constitute.

Except as otherwise provided in subsection 2002.5, mere observation of the property via a drive-by inspection, or by viewing satellite imagery, photographs, or drone video footage, shall not be considered sufficient to constitute a physical inspection as required by this section.

2002.4 Physical Inspection, How Conducted.

If a physical inspection is required pursuant to this section, the Director of Assessment shall:

- a. Attempt to visually inspect all sides of the exterior of any structure on the property. The Director of Assessment or the director's representative shall have authority to access upon the premises as set out in state law, to perform the exterior

inspection, provided that if at any time during the performance of the exterior inspection the director or the director's representative is requested to leave the property by the owner or occupant of said property, the director or the director's representative shall promptly leave the property and complete the exterior inspection as provided in subsection 2002.5; and

b. Notify the owner of the property, both by leaving a notice on the premises at the time of the inspection and by mailing a notice to such owner, that the owner is entitled to an inspection of the interior of the property if the owner wishes to have such an interior inspection, and further notifying such owner of the process required to arrange for such an interior inspection. Said notice shall include the name, date, time, and extent of the exterior inspection and the telephone number of the Assessment Department. Notwithstanding any such request, an on-site interior inspection shall not be required if the director reasonably believes that performance of such an on-site interior inspection would be unsafe, in which case the director shall so notify the owner in writing and shall accept in lieu thereof interior photographs provided by the owner as evidence of the interior condition of the structure; and

c. During such inspection, possess or have electronic access to a copy of the property record card or other record from the

Assessment Department, which lists the physical attributes of the property being inspected, and shall make and keep notes of the condition of the property and the structures located thereon, and record any variation from the information contained in the property record card for said parcel.

2002.5 Physical Inspection, Not Attainable.

a. In the event the Director of Assessment or any person acting on the director's behalf to perform inspections is unable or otherwise prevented from visually inspecting any side of the exterior of the premises by fencing, hazardous condition, no trespassing notices, or other impediment, the director or the director's representative may perform the exterior inspection using aerial or satellite photography or imaging and/or from the property line and sidewalk, driveway, or other walkway leading to the entrance of the property and the owner shall be notified by the director in writing by mail that the exterior inspection was performed in such manner, and that a complete exterior inspection may be requested by the property owner, provided that such request is submitted by the owner to the director in writing within thirty (30) days of such notice and provided that no such impediment exists at the scheduled time for such requested exterior inspection.

This written notification shall inform the owner of the process required to arrange for an unimpeded exterior inspection, and of the time period within which the unimpeded exterior inspection may be performed before the close of the current reassessment cycle. Said notice shall also include the name of the inspector, the date and time the inspector attempted to perform the exterior inspection, and the telephone number of the Assessment Department.

b. In the event that the owner or occupant has requested the director or the director's representative to leave the property prior to the completion of the exterior inspection, the director or the director's representative may complete the exterior inspection using aerial or satellite photography or imaging and/or from the property line and the owner shall be notified by the director in writing by mail that the exterior inspection was performed in that manner.

2002.6 Physical Inspection, Estimated Valuation.

In the event that the Director of Assessment, or any person acting on the director's behalf, has a reasonable belief, based upon observations made while conducting an exterior inspection of a parcel of property and/or other information available to the director, that improvements have been made to the property which are not

reflected on the property record card or other records of the Assessment Department, and full access to the exterior of the property has been prevented due to impediment or request of the owner or occupant to leave the premises as described in subsection 2002.5, then the appraised value of the property may include a good faith reasonable estimate of the value added by said improvements, which shall be recorded on the property record card or other records maintained by the director, and any notice of the manner in which an exterior inspection was performed that is required under subsection 2002.5 shall include a statement that the director is relying upon an estimated valuation of the added value of the improvements and the reason why the director is relying upon an estimated valuation.

Section B. Effective Date.

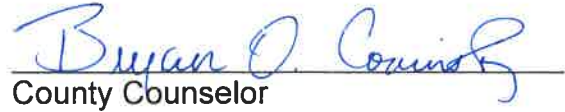
This Ordinance, once adopted, shall be effective as of January 1, 2020.

Effective Date: This Ordinance shall be effective upon its signature by the County Executive, and in accordance with Section B hereof.

APPROVED AS TO FORM:



Chief Deputy County Counselor



County Counselor

Certificate of Passage

I hereby certify that the attached ordinance, Ordinance No. 5267 of September 16, 2019, was duly passed on October 7, 2019 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 9

Nays 0

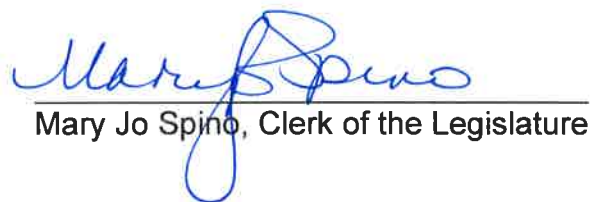
Abstaining 0

Absent 0

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

10.7.19

Date



Mary Jo Spino, Clerk of the Legislature

I hereby approve the attached Ordinance No. 5267.

10/8/2019

Date



Frank White, Jr., County Executive