



Jackson County Missouri

Jackson County Courthouse
415 E. 12th Street, 2nd floor
Kansas City, Missouri
64106
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Request for Legislative Action

File #: 26-308, **Version:** 0

REQUESTED MEETING DATE: Select Date

Ordinance No. 6095

Sponsor: Sean E. Smith

Date: June 8, 2026

SPONSORS:

Sean E. Smith

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To be confirmed by County Counselor's Office:

STAFF CONTACT: Ashley Al-Shawish **PHONE:** 816-881-3274

EMAIL: aal-shawish@jacksongov.org

DEPARTMENT: Legislature

TITLE: An **ORDINANCE** establishing a temporary moratorium on the tax sale of properties affected by the erroneous 2023 tax assessments.

SUMMARY: WHEREAS the Missouri State Tax Commission issued a formal order, finding that Jackson County's 2023 property tax assessments violated Missouri state law and failed to comply with proper requirements; and, WHEREAS the Missouri State Auditor published investigative findings concluding that the 2023 Jackson County assessment appeals process was severely deficient, resulting in an unfair disadvantage for taxpayers; and, WHEREAS many Jackson County taxpayers experienced financial crises due to the county's faulty assessment processes; and, WHEREAS a class action lawsuit involving approximately 200,000 property owners in the county reflects widespread dispute regarding the validity of legality of the county's assessment processes; and, WHEREAS it is in the county's best interest to avoid additional litigation and legal exposure from the 2023 Assessment Cycle; and, WHEREAS the county will need time to address administrative processes and correct erroneous policies related to property assessments; and,

WHEREAS tax sales conducted under Chapter 140 RSMo. may result in the deprivation of property rights and strict compliance with constitutional due process and statutory requirements are required; and, WHEREAS no property shall be sold at a tax sale in which the property's underlying tax obligation is a result of the 2023 assessment and appeals process; and, WHEREAS this moratorium shall apply to all properties added to the Collector's list of delinquent property taxes beginning in 2023; and, WHEREAS this moratorium shall apply to all properties subjected to an assessment increase of more than 15%; and, WHEREAS this moratorium shall apply to all properties currently pending appeal, administrative correction or litigation relating to 2023 assessments; now therefore, BE IT ORDAINED that Jackson County shall impose an immediate moratorium on the sale of tax delinquent properties where such delinquency is attributable to the 2023 property tax assessment cycle. BE IT FURTHER ORDAINED that this moratorium shall remain in effect until Jackson County is in full compliance with the Missouri State Tax Commission's order, including reimbursement of any taxpayer who experienced an unlawful increase in value.

FINANCIAL IMPACT:

NO

Amount	Fund	Department	Line-Item Detail

YES

ACTION NEEDED: AUTHORIZE

ATTACHMENTS:

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