

AN ORDINANCE AMENDING CHAPTER (blank) OF THE JACKSON COUNTY CODE TO ESTABLISH FAIR PROPERTY TAX PAYMENT PRACTICES AND PROTECTIONS DURING APPEALS, PROVIDING FOR PAYMENT PROGRAMS, APPEAL-BASED PAYMENT EXTENSIONS, AND TIME LIMITS ON APPEALS RESOLUTION

Whereas, the Jackson County Legislature recognizes the significant financial burden placed upon property owners due to property tax related assessments and the delays in the appeals process, and

Whereas, the Legislature seeks to ensure fairness, due process, and transparency in the property tax collection process, particularly for those appealing their assessments; and

Whereas, the Legislature further seeks to prevent premature penalties or loss of property rights due to unresolved appeals.

NOW, THEREFORE, BE IT ORDAINED BY THE LEGISLATURE OF JACKSON COUNTY, MISSOURI AS FOLLOWS:

SECTION 1. PAYMENT PROGRAMS FOR PROPERTY TAXES

- (a) The Jackson County Collection Department shall establish optional payment programs allowing residential and commercial property owners to pay their annual property taxes in equal installments over a period of up to six (6) months, with no penalties or interest applied so long as payments remain current.
- (b) Payment programs shall be available to all property owners regardless of property classification, provided they remain in good standing with the payment schedule.

SECTION 2: EXTENSIONS BASED ON PENDING APPEALS

- (a) Property owners who have filed a timely appeal with the Board of Equalization shall be granted an automatic extension of the due date for payment of disputed property taxes until (60) days following the final resolution of the appeal.

- (b) During the pendency of the appeal, no penalties, interest, or liens shall be assessed on the disputed portion of the property taxes.
- (c) Property owners shall be required to pay any undisputed portion of property taxes by the standard due date.

SECTION 3: PROTECTION AGAINST REVOCATION OF OWNERSHIP

- (a) No property, whether residential or commercial, shall be subject to tax sale or revocation of ownership due to non-payment of disputed taxes while an appeal is pending before the BOE or subsequent legal process.
- (b) In no event shall any appeal process exceed three (3) consecutive tax years from the date of the original assessment. If an appeal remains unresolved after three (3) years, the taxpayers shall be entitled to have their property tax amount frozen at the appealed rate until resolution.
- (c) After three (3) years, if no decision is made by the BOE or appropriate authority, the appealed value shall become the default taxable value until further lawful reassessment occurs.

SECTION 4: NOTICE REQUIREMENTS FOR TAXPAYERS.

- (a) The Office of the County Assessor shall provide written notice via first-class mail and electronic mail (if available) to all property owners within ten (10) business days of any determination, stipulation, or status update regarding their pending appeal.
- (b) Such notice shall include:
 - a. A clear statement of the taxpayer's rights under this ordinance
 - b. The estimated timeline for resolution
 - c. Payment options available
 - d. Contact information for assistance

SECTION 5: IMPLEMENTATION

The Jackson County Legislature, in coordination with the County Assessor and Collection Department, shall adopt all necessary administrative rules to implement this ordinance within sixty (60) days of passage.

SECTION 6: SEVERABILITY

If any section or provision of this order shall be held invalid, the remainder shall continue full force and effect.

Section 7: EFFECTIVE DATE

This ordinance shall take effect immediately upon adoption