

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE enacting sections of the Jackson County Code, 1984, relating to the establishment of fair property tax payment practices and protections during appeals, providing for payment programs, appeal-based payment extensions, and time limits on appeals resolution.

ORDINANCE NO. 5996, July 18, 2025

INTRODUCED BY Manuel Abarca IV, County Legislator

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 County Legislature of Jackson County, Missouri, as follows:

Section A. Enacting Clause. Sections of Jackson County Code, 1984, are hereby enacted, to read 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

Effective Date: This ordinance shall be effective immediately upon its signature by the County Executive.

APPROVED AS TO FORM:

UNSIGNED BY COUNTY COUNSELOR

County Counselor

I hereby certify that the attached ordinance, Ordinance No. 5996 introduced on July 18, 2025, was duly passed on _____, 2025 by the Jackson County Legislature. The votes thereon were as follows:

Yeas _____

Nays _____

Abstaining _____

Absent _____

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

Date

Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 5996.

Date

Frank White, Jr., County Executive