

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE repealing sections and subsections 9103., 9104., 9113., 9121., 9120.2., 9125.4., and 9125.5., of Jackson County Code, 1984, relating to the Board of Equalization, and enacting, in lieu thereof, four new sections and three new subsections relating to the same subject, with an effective date.

ORDINANCE NO. 6053, January 12, 2026

INTRODUCED BY Sean E. Smith, County Legislator

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

Section A. Enacting Clause. Sections 9103., 9104., 9113., 9120.2., 9121., 9125.4., and 9125.5., Jackson County Code, 1984, are hereby repealed and four new sections and three subsections enacted in lieu thereof, to be known as sections and subsections of 9103., 9104., 9113., 9121., 9120.2., 9121., 9125.4., and 9125.5., to read as follows:

9103. Salary

[Those permanent members of the Board of Equalization who are appointed by the County Executive by reason of Subsection 1 of Section 1 of Article XI of the Jackson County Charter shall each receive a salary of one thousand five hundred dollars (\$1,500) per month, except that they shall receive compensation of three thousand dollars (\$3,000) per month for the months of July and August and except that such members shall receive four thousand dollars (\$4,000) per month for the months of September, October, November, and December, 2019. No compensation shall be payable to any member for any month in which that member does not personally attend a meeting of the Board.]

Those permanent members of the Board of Equalization who are appointed by the County Executive by reason of Subsection 1 of Section 1 of Article XI of the Jackson County Charter shall each receive a salary of two thousand five hundred dollars (\$2,500) per month that the Board of Equalization is in session less than an average of three days per week, except that they shall receive compensation of five thousand dollars (\$5,000) per month for any month where the Board has more than twenty-two (22) hearings docketed and hearings that last three hours or more. No compensation shall be payable to any member for any month in which that member does not personally attend a meeting of the Board.

9104. Compensation

Those members of the Board of Equalization appointed under Subsections 2 and 3 of Section 1 of Article XI of the Jackson County Charter, who are eligible to receive compensation from Jackson County, shall each receive compensation of one hundred fifty dollars (\$150) per meeting, [except that such members shall receive compensation of two hundred fifty dollars (\$250) per meeting for meetings held in calendar year 2019 after the effective date of Ordinance 5249.]

9113. Assessment Errors, Board of Equalization Hearings.

The Board of Equalization shall meet at least once each month for the purpose of hearing allegations of erroneous assessments, double assessments and [clerical] other errors.

The Board of Equalization shall, on satisfactory proof of the errors, correct those errors

and certify the same to the Director of Revenue, to the Clerk of the County Legislature and until the expiration of his term or his resignation, whichever is sooner, to the Collector.

9120. Hear Complaints and Equalize Valuation.

The Board of Equalization shall hear complaints and equalize the valuation and assessment on all real and tangible personal property taxable by Jackson County so that all the property shall be entered on the tax books at its true value.

9120.1 Limitation on Reducing Valuation.

The Board of Equalization shall not reduce the valuation of the real or tangible personal property below the value of that property as fixed by the State Tax Commission.

9120.2 Mass Corrections.

Perform "Mass Corrections" on parcels with or without a specific appeal, in the event that pervasive or systemic errors are identified or that a broad failure to meet legal requirements set forth in state statute or County Code are not met.

9121. Board of Equalization, Rules.

In exercise of any powers conferred by law, the Jackson County Charter or by ordinance, the Board of Equalization shall adopt rules of procedure consistent with the provisions of the Constitution of Missouri and the Charter and ordinances of Jackson County.

9121.1 Filed With Clerk.

A copy of the rules adopted by the Board of Equalization shall be filed with the Clerk of the County Legislature.

9121.2 Notice.

The rules shall provide for fair and adequate notice to individual taxpayers of actions and hearings of the Board of Equalization affecting their interests and appropriate notice of the public meetings of the Board of Equalization.

Accessibility - The Rules of the BOE shall ensure that the opportunity to appeal is available to all taxpayers irrespective of limitations due to technology availability, age, race or disability. This includes a requirement for BOE staff to help with accommodations for those who may have limitations in the listed area or any other generally recommended limitation.

9125.4 Testimony Under Oath.

All testimony, written or oral, heard or received by the Board, shall be taken under oath or affirmation. The Chairman and Vice Chairman shall have authority to administer oaths.

Additionally the Assessment Department representative shall be sworn in and under oath.

9125.5 Evidence.

At any hearing, the Assessment Department shall have the burden of introducing evidence of valuation required by section 137.115.1, RSMo. The rules adopted by the BOE shall ensure that taxpayers are provided with clear rules of evidence and that make

clear that the burden of proof is on the assessor, not the taxpayer for all classes of property. Such rules should ensure that the Assessment Department can prove that the value of the property was properly determined by lawful evidence, that evidence is submitted by the Assessment Department within 10 business days of the Taxpayer filing the appeal, and shall include evidence that all lawfully required procedures including timely notification and proper inspection have taken place. A photo of the property is not necessarily evidence of a proper inspection.

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

APPROVED AS TO FORM:

Whitney Miller
Whitney Miller (Jan 8, 2026 10:12:28 CST)
County Counselor

I hereby certify that the attached ordinance, Ordinance No. 6053 introduced on January 12, 2026, was duly passed on _____, 2026 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. 6053.

Date

Phil LeVota, County Executive