

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE enacting sections 2063. and 2064., Jackson County Code, 1984, relating to the assessment of real property.

ORDINANCE 2341, October 31, 1994

INTRODUCED BY Robert E. Hertzog, County Legislator

WHEREAS, by Senate Bills 662 and 459 (Laws 1994), the General Assembly authorized the County to elect to assess newly constructed residential real property as of the first day of the month next following occupancy, rather than as of the first day of the next following year; and,

WHEREAS, such an election would allow the County to more accurately and fairly allocate the County's tax burden, especially in fast growing areas of the County; now therefore,

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

Section A. Enacting Clause. Section 2063. and 2064., Jackson County Code, 1984, are hereby enacted., to read as follows:

2063. Residential Property to be Assessed at Occupancy.

A building or other structure classified as residential property pursuant to § 137.016, RSMo, newly constructed and occupied on any parcel of real property, shall be assessed

and taxed on such assessed valuation as of the first day of the month following the date of occupancy for the proportional part of the remaining year at the tax rates established for that year, in all taxing jurisdictions located in the county. Newly constructed residential property which has never been occupied shall not be assessed as improved real property until such occupancy or the first day of January of the second year following the year in which construction of the improvements was completed.

2064. Procedures Applicable to Assessment of New Construction at Occupancy.

In assessing newly constructed buildings or other structures on residential property at occupancy pursuant to § 2063, the director of the assessment department shall follow the procedures set out in § 137.082, RSMo.

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

APPROVED AS TO FORM:

Jay P. Haden _____
County Counselor

I hereby certify that the attached Ordinance, Ordinance #2341 of October 31, 1994 was duly passed on November 21, 1994 by the Jackson County Legislature.

The votes thereon were as follows:

Yeas 8 Nays 0
Abstaining 0 Absents 1

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

11.22.94
Date

Mary Jo Brogato
Mary Jo Brogato, Clerk of Legislature

I hereby approve the attached Ordinance #2341.

11-23-94
Date

Marsha J. Murphy
Marsha J. Murphy, County Executive