

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

A RESOLUTION approving the 2018-2019 Jackson County Assessment and Equalization Maintenance Plan.

RESOLUTION NO. 19752, February 26, 2018

INTRODUCED BY Dennis Waits, County Legislator

WHEREAS, section 137.115 of the Revised Statutes of Missouri requires the County Assessor, or his equivalent in Jackson County, the Director of Assessment, to submit a two-year assessment and equalization maintenance plan to the Legislature; and,

WHEREAS, section 137.115 further requires review and approval of that plan by the Legislature; and,

WHEREAS, the Director of Assessment has submitted a two-year plan, a copy of which is attached hereto, in accordance with the requirements of section 137.115, and monies required for said plan for 2018 have been appropriated by the Legislature for deposit in the Assessment Fund, with funds for 2019 subject to appropriation; now therefore,

BE IT RESOLVED by the County Legislature of Jackson County, Missouri, that the attached two-year assessment and equalization maintenance plan for 2018-2019 submitted by the Director of Assessment is hereby approved as submitted.

Effective Date: This Resolution shall be effective immediately upon its passage by a majority of the Legislature.

APPROVED AS TO FORM:



Chief Deputy County Counselor



County Counselor

Certificate of Passage

I hereby certify that the attached resolution, Resolution No. 19752 of February 26, 2018, was duly passed on March 5, 2018 by the Jackson County Legislature. The votes thereon were as follows:


Yeas 8

Nays 0

Abstaining 0

Absent 1

3/5/18
Date



Mary Jo Spino, Clerk of Legislature

2018-2019 Assessment Maintenance Plan

Jackson County

January 1, 2018 Through December 31, 2019

I. MISSION STATEMENT AND APPROVAL

II. FUNCTIONS AND RESPONSIBILITIES

III. CHARTS AND REPORTS

IV. FORMS TO BE UTILIZED

V. PLAN BUDGET

Mission Statement

The Jackson County Assessor and State Tax Commission shall strive to assess all property in a fair and uniform manner; shall strive to discover, list, and assess all taxable property within the county; shall faithfully and impartially execute this assessment maintenance plan, shall develop assessments based on current market value as of the date of appraisal; shall promptly and efficiently respond to questions, complaints, and needs of taxpayers and assessment officers; and shall uphold the constitution and statutes of the State of Missouri.

2018-2019 Assessment Maintenance Plan

I, Robert Murphy, the duly elected Jackson County Assessor, submit the following assessment maintenance plan for the 2018-2019 assessment maintenance cycle. This plan contains the framework and all of the necessary elements to allow me to carry out my official duties as required by the constitution and laws of the State of Missouri.

h

2018-2019 Assessment Maintenance Plan Agreement and Approval

The parties to this plan, the County Assessor, the County Commission, and the State Tax Commission, agree to its specific terms as well as those general obligations:

The Assessor will assess all taxable property in the county uniformly and at the statutorily required percentage of market value for the respective property. The actions of the assessor and staff will comply with the requirements found in Article X, Section 3 of the state constitution, Chapters 53, 137, 138 and any other pertinent chapter of the Revised Statutes of Missouri.

The County will provide office facilities and the budgetary support, as set out in this agreement, to allow the Assessor and staff to carry out the terms of this agreement and the duties of the Assessor's Office.

The State Tax Commission will provide technical assistance, including regular visits by the field representative, educational training, guidelines and other resources to aid the assessor in the execution of this plan. Further, in consideration for the Assessor supplying assessment services in compliance with the terms and obligations of this plan, the state will provide cost-share reimbursement funds to the extent specified in 137.750, RSMo.

It is hereby affirmed by the County, that an Assessment Fund has been established, and that the general revenue funds required of this plan will be deposited into the Assessment Fund.

The undersigned approve and submit this plan.

Jackson County, Missouri

State Tax Commission of Missouri

	12/29/2017		2/13/18
County Assessor	Date	STC Chairman	Date
			2-13-18
Presiding Commissioner	Date	STC Commissioner	Date
			2/13/18
County Commissioner	Date	STC Commissioner	Date
County Commissioner	Date		

Page 3/Signatures

VETO OVERRIDDEN
12/28/2017

Floor Amendment
December 15, 2017

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE to adopt the annual budget and set forth appropriations for the various spending agencies and the principal subdivisions thereof, for the fiscal year ending December 31, 2018.

ORDINANCE NO. 5052, November 20, 2017

INTRODUCED BY Theresa Galvin, County Legislator

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that the following amounts are appropriated for the fiscal year ending December 31, 2018, from the funds designated below for the spending agencies receiving funds therefrom:

<u>APPROPRIATIONS</u>	<u>AMOUNT</u>
General Fund	\$ 95,325,707
Health Fund	27,203,389
Park Fund	16,321,977
Special Road and Bridge Fund	28,649,260
Sewer Fund	124,512
Convention and Sports Complex Fund	6,861,701
Anti-Drug Sales Tax Fund	27,066,605
Law Enforcement Training Fund	44,442
911 System Fund	2,352,533
Inmate Security Fund	146,000
Domestic Abuse Fund	219,092
Recorder's Technology Fund	172,229
Homeless Assistance Fund	439,306
Recorders Fees Fund	336,223
Assessment Fund	7,924,791
Collector's Maintenance Fund	921,329
County Urban Road System Fund	329,244
Special Obligation - Capital Projects Fund	321,266
Public Building Corporation - Capital Projects Fund	827,222
Sports Complex Sales Tax - Capital Projects Fund	25,800,000
Sports Complex/Park - Debt Service Fund	3,377,000
Public Building Corporation - Debt Service Fund	510,250
Obligations to U S. Government - Debt Service Fund	642,693
Sports Complex Sales Tax - Debt Service Fund	49,234,250
Special Obligation Bonds - Debt Service Fund	12,330,491
Park Enterprise Fund	6,392,465
	<u>\$ 313,873,977</u>

Page 3/Signatures

Said funds are appropriated to each agency in accordance with the 2018 "Estimated Revenues, Recommended Appropriations, and Fund Balances - Fiscal Year 2018" as set out in the County Executive's 2018 Proposed Budget for Jackson County, in the detail and for the purposes contained and set forth therein, which is submitted to and approved by the Legislature and incorporated herein, as modified by the document attached hereto as "Exhibit A" and designated "2018 Budget Adjustments."

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

APPROVED AS TO FORM:

[Signature]
Chief Deputy County Counselor

[Signature]
County Counselor

I hereby certify that the attached ordinance, Ordinance No. 5052 introduced on November 20, 2017, was duly passed on December 15, 2017 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 6

Nays 3

Abstaining 0

Absent 0

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

12/15/17
Date

[Signature]
Mary Jo Spino
Clerk of Legislature

I hereby approve the attached Ordinance No. 5052.

December 22, 2017 - Signing Statement with limited line-item vetoes from the County Executive. (See attached)

December 28, 2017 - Line-item vetoes overridden by the County Legislature. (See Journal of 12/28/17)

12/22/2017
Date

[Signature]
Frank White, Jr.
County Executive

Definitions

As used in this agreement the following words shall have this meaning attributed to them in this subsection:

1. The word "County" means Jackson County, Missouri.
2. The word "Commission" means the State Tax Commission of Missouri.
3. The words "Market Value" mean the most probable price in terms of money which a property will bring if exposed for sale on the open market for a reasonable length of time, providing there is a knowledgeable buyer and seller both aware of the uses to which a property is adapted and for which it is capable of being used. Used synonymously with True Value in Money.
4. For land used for agricultural purposes, the words "Market Value" or "True Value in Money" shall mean the value the land has for agricultural and horticultural use, which is based upon the land's productive capability as set out in Section 137.017 - 137.021.
5. The words "Project", "Plan", or "Agreement" shall mean the assessment maintenance plan.
6. The word "Ownership Maps or Mapping" means all ownership maps and related records which are prepared or compiled by the County under the guidelines of the original mapping contract or a more current mapping/GIS project.
7. The words "Replacement Cost New (RCN)" means the cost, including material, labor, and overhead, that would be incurred in constructing an improvement having the same utility to its owner as the improvement in question, without necessarily reproducing exactly any particular characteristic of the property.
8. The word "Depreciation" means the loss in value of an object, relative to its replacement cost new, whether the loss of value is caused by physical deterioration, economic obsolescence or functional obsolescence.
9. The words "Physical Deterioration" mean the loss of value caused by wear and tear.
10. The words "Economic Obsolescence" mean the loss in value of a property (relative to the cost of replacing it with a property of equal utility) that stems from factors external to the property.
11. The words "Functional Obsolescence" mean the loss in value of a property resulting from changes in tastes, preferences, technical innovations, or market standards.
12. The words "Submitting to Commission" for reports or PRC cards means mailing paper copies or emailing digital PDF or TIF files to localassistance@stc.mo.gov.
13. The words "Index Study" are synonymous with "Manual Level Study."

Real Property

FUNCTIONS AND RESPONSIBILITIES

Responsibility		Job Title and Comments
1.	Public information and public relations - on going.	Director of Assessment; Public Information Officer & Taxpayer Support
2.	Update all property transfers on the mylars/digitized maps, property record cards, work index cards, final alpha cards and/or other related forms. Complete on a quarterly or monthly basis. Ownership data will be maintained to within <u>3</u> months.	GIS Department
3.	Sales information. Obtain, verify and log sales information from all sale letters. Copy corresponding PRC and file with the returned sale letter. Other sources may include certificates of value, real estate agents, appraisers, banks and savings & loans, etc. All sale information will be available for review and use by the Commission.	Commercial Department Residential Department Research Analysts
4.	Building Costs. Obtain and verify current building costs. The new construction log will be utilized to identify and locate new construction samples.	Commercial Department Residential Department Research Analysts
5.	Conduct sale analysis of all available sales. Studies will be conducted to determine the base rates for building costs, land values, and rates of depreciation-both physical and obsolescence.	Commercial Department Residential Department Research Analysts
A)	Building Cost Index for 2019. An index study/manual level study will be completed and submitted by <u>8 - 30 - 2018</u> to the Commission for their review and approval. The study will include PRC copies of all index samples.	Commercial Department Residential Department Research Analysts
B)	Depreciation studies will be completed and submitted to the Commission by <u>8 - 30 - 2018</u> for review and comment. In addition, studies will be conducted by neighborhood or other strata to identify obsolescence.	Commercial Department Residential Department Research Analysts

Real Property

FUNCTIONS AND RESPONSIBILITIES

Responsibility	Job Title and Comments
C) Land value studies will be conducted by neighborhood and land rates will be established which when properly applied result in a fair and reasonable land value for parcels assessed at market value. These studies will be submitted to the Commission for review and comment by 8 - 30 - 2018 .	Commercial Department Residential Department Research Analysts
6. Complete interim untrended index study or preliminary manual level study, based on additional average quality, new construction, to be completed and submitted to the Commission by October 1, 2019.	Commercial Department Residential Department Research Analysts
7. <u>Sale Ratio Reports</u> to be submitted to the Sate Tax Commission: Will be conducted by neighborhood or other strata. The object being to determine the relative level of assessment between the county’s appraised value and the sale price of the sold property. Complete on a quarterly basis and generate summary by neighborhood or strata, listing the number of sales, the low, high, mean, median and weighted mean ratios, C.O.D., P.R.D. and the time-frame of the sales used within the study. Reports are to be sent to the State Tax Commission by March 31st, June 30th, September 30th, December 31st of each year	Residential Department Research Analysts
8. Recalculate all proposed 2019 land values and improvement costs, up to replacement cost new prior to conducting field review, to be completed by 8 / 30 / 2018 .	Commercial Department Residential Department Research Analysts
<p align="center">If your county’s 2015 Residential and/or Commercial Ratio Study were out of compliance and having a median ratio below 89.99%, a more detailed narrative shall be attached to this 2018-2019 plan detailing specific action(s) in steps 9A – 9H to bring the county in compliance.</p>	
9. Conduct final field review.	Commercial Department Residential Department
A) Inspect recently sold properties to establish bench marks. Update neighborhood sales analysis. Based on the updated neighborhood sales analysis, corrective actions will be outlined and implemented to ensure final 2019 values will reflect local market conditions. This would include adjusting index level/manual adjustment level, neighborhood factors, special units, condition adjustments, site improvement values, etc.	Commercial Department Residential Department Research Analysts

Real Property

FUNCTIONS AND RESPONSIBILITIES

Responsibility		Job Title and Comments
B)	Review, data collect, and photograph all new improvements and additions.	Commercial Department Residential Department
C)	Review changes resulting from mapping splits or combinations.	Commercial Department Residential Department
D)	Verify accuracy of all physical data, quality grades of improvements, subclassification of land and improvements. Property records will be updated to reflect changes or to correct errors. Take new photographs if none exists, or the improvement's condition has substantially changed.	Commercial Department Residential Department
E)	Review land value and apply adjustments as needed.	Commercial Department Residential Department
F)	Assign depreciation to improvements. Depreciation will be assigned to reflect the physical condition and obsolescence applied (whether economic or functional) as needed, to ensure the final value reflects current local market conditions. Notes will be listed on the PRC to explain any adjustments.	Commercial Department Residential Department
G)	Adjust agricultural land grades where required, changing the agricultural maps and property record cards accordingly.	Residential Department
H)	Update review date on property record card.	Residential Department
10.	Complete final calculations following field review, data entry, and finalize your estimate of market value.	Commercial Department Residential Department
11.	Income. Obtain and verify income and expense information for commercial property. Review records for 2016, 2017, 2018.	Commercial Department
12.	Develop appropriate capitalization rates for income producing properties and calculate their values by the income approach.	Commercial Supervisor
13.	Prepare notices to taxpayers for increases in value, by June 15th annually.	Director of Assessment Systems Administrator

Real Property**FUNCTIONS AND RESPONSIBILITIES**

Responsibility	Job Title and Comments
14. Conduct informal meetings with taxpayers, completed by <u>July 1st</u> annually.	Appraisal Staff
15. Prepare for and defend values at board of equalization annually.	Appraisal Staff
16. Complete the real property assessment roll by July 1st annually.	Director of Assessment Systems Administrator
17. Submit electronic copy of assessment roll to the Commission for parcel count by August 1st annually.	Director of Assessment Research Analysts
18. Submit electronic file of appraisal/building data to Commission for ratio study by August 1st of odd numbered years.	Director of Assessment Research Analysts
19. Provide electronic file of previous two years sales to Commission for ratio study April 15th of even numbered year.	Director of Assessment Research Analysts
20. If the county is under a Memorandum of Understanding or an Equalization Order by the State Tax Commission, the memorandum and/or order shall be part of the Jackson County Maintenance Plan. The document can be added to the plan in the Additional Pages tab.	N/A
21. Submit completed electronic file of Yearly Totals for Mapping Transactions, Sales Letters, Livestock Values, Informal Hearings and BOE totals, and Personal Property Totals to the State Tax Commission for January - July by September 1st and August - December by April 15th annually.	Director of Assessment System Administrator

Personal Property

FUNCTIONS AND RESPONSIBILITIES

	Responsibility	Job Title and Comments
1.	Submit County Personal Property and Business Personal Property Assessment List for the following year to the State Tax Commission by November 20th annually for approval.	Director of Assessment System Administrator
2.	Mail State Tax Commission approved personal property assessment forms by February 1st annually.	Director of Assessment System Administrator
3.	Process railroad and utility returns for appraisal of locally assessed property by April 20th annually.	Director of Assessment System Administrator
4.	Process State Tax Commission approved personal property assessment forms	Director of Assessment System Administrator
5.	Prepare second notice to taxpayers whose assessment list has not been received April 1st annually. Track and log late lists, penalties, and waivers.	Director of Assessment System Administrator
6.	Complete the personal property assessment roll by July 1st annually.	Director of Assessment System Administrator

Additional Comments:

Darrin Key talked to Assessor about changes for assessment roll, assessment roll to STC, abated property, sales to STC and sale ratios quartelry. Assessor was good with all changes.

Charts and Reports

The following charts and reports have been recommended by the State Tax Commission. We intend to prepare and incorporate into the plan the selected charts and reports by the date shown.

		Date Available
A.	Parcel Count. All parcels, both taxable and exempt, including manufactured homes on leased land, REC's, CATV's, and other unmapped parcels where applicable.	Assessment Roll is to be submitted to the State Tax Commission by August 1st annually
B.	Proposed budget through December 31, 2019	To be submitted upon being approved or no later than February 28, 2019
C.	Phase charts through December 31, 2019	December 31, 2017
D.	Personnel Estimation Chart through December 31, 2019	December 31, 2017
E.	Employment Schedule through December 31, 2019	December 31, 2017
F.	Organization Chart to show overall responsibility and accountability.	December 31, 2017
G.	Duties and responsibilities itemized for each personnel position.	December 31, 2017
H.	A narrative description of all major phases, including standard procedures and assignments of responsibility.	December 31, 2017
I.	Abated property report. To be submitted by November 1, 2019	November 1, 2019
J.	Annual Computer Inventory. A summary of disk usage by system users, and anticipated maintenance costs expected for the year. To be submitted by March 31st annually.	March 31st Annually

It is recommended a training outline for all personnel and a detailed field manual for data collectors be maintained in the assessor's office.

Additional Comments

FORMS TO BE UTILIZED

The following forms have been recommended by the State Tax Commission. Jackson County intends to incorporate the following forms into the plan. The forms are available for the State Tax Commission's review upon request.

		Date Available
A.	Sales Questionnaire/Letter for mailing.	December 31, 2017
B.	Income and Expense Forms	December 31, 2017
C.	Assessment Change Notice	December 31, 2017
D.	Infomal Hearing Forms	December 31, 2017
E.	Board of Equalization Forms	December 31, 2017
F.	Split Tax Statement Forms	December 31, 2017
G.	Statistical Analysis Forms/Reports	December 31, 2017
H.	Data Verification Forms/Letters for New Construction	December 31, 2017
I.	New Construction Log	Delphi Residential Occupancy New Constr. Database
J.	Project Control Log to track different phases by map sheet	N/A
K.	Map Count Log to track parcel counts by Map Sheet	Exists in the Esri application of all real estate parcels.
L.	Real Estate and Personal Property Assessment Roll	In CAMA (Sigma) and Billing App (Ascend)
M.	Individual and Business Personal Property Lists	Exists in the Ascend Billing Application
N.	Second Notice for Non-Returned Assessment Lists	N/A
COUNTY MAY LIST ADDITIONAL FORMS UTILIZED (OPTIONAL)		
O.		
P.		
Q.		
R.		
S.		
T.		
U.		
V.		
W.		
X.		
Y.		
Z.		

Definitions and Instructions - Page 12 - Page 15

1. The Phase Charts on Page 12 and Page 14 break down the monthly work schedule for each item to be completed by the assessor office. Page 12 is for the even year. Page 14 is for the odd year.
2. Page 13 and Page 15 provides the number of employees estimated to complete each project per month and the average number of employees in the assessor's office.
3. There are 52 weeks in a calendar year. The Phase Chart is based on 48 weeks, allowing 4 weeks of vacation, medical leave, and holidays.
4. Administration - Is the list of the assessor's office work.
5. Number of Parcels - An estimation of the amount of parcels estimated for the tasks.
6. Standard Level of Production - Number of items that can be done by one worker in one day. This is a required field to be complete for the following phases: Change Notices, Public Traffic, Processing Transfers, Map/GiS, Sales Letters, Sales Data Entry, New System Data Entry RP (if applicable), New Const Field Review, New Const Data Entry/Cal, New Const Office Review, Preliminary Calculations, Final Field Review, Final Data Entry/Cal., Final Office Review, PP Prepare/Mail, PP 2nd Notices, Process PP Lists, PP Data Entry, Informal Hearings, BOE Hearings.
7. RP is the abbreviation for Real Property.
8. PP is the abbreviation for Personal Property.
9. Const is the abbreviation for Construction.
10. Cal. is the abbreviation for Calculation.
11. Each box represents 1 week or 5 working days.
12. Enter x or X in each box for the week the work will be completed.
13. Upon entering the Number of Parcels, the Standard Level of Production, and x or X, the form will auto calculate and auto populate the corresponding week box for the work task on Page 13 and Page 15 respectively.

Administration	Number of Parcels per Tasks	Standard Level of Production per Day	January	February	March	April	May	June	July	August	September	October	November	December
Plan & Budget			X											
Change Notices	6,000	6,000					X							
Assmt Roll														
Email Assmt Roll to STC														
Abated Prop														
Computer Inv														
Public Traffic	85,000	12	X	X	X	X	X	X	X	X	X	X	X	X
Processing Transfers	35,000	146	X	X	X	X	X	X	X	X	X	X	X	X
Map/GIS Updates	1,500	8	X	X	X	X	X	X	X	X	X	X	X	X
Sales Letters	0													
Sales Data Entry	35,000	146	X	X	X	X	X	X	X	X	X	X	X	X
Sales Field Reviews			X											
Sales to STC Res Ratio							X							
Sales Ratios								X	X	X				
Index/Man Lvl														
Land Analysis			X	X	X	X	X	X	X	X	X	X	X	X
Building/Deprac Study			X	X	X	X	X	X	X	X	X	X	X	X
New System Data Entry RP	0													
New Const Field Review	10,000	10	X	X	X	X	X	X	X	X	X	X	X	X
New Const Data Entry/Cal.	9,000	9	X	X	X	X	X	X	X	X	X	X	X	X
New Const Office Review	9,000	9	X	X	X	X	X	X	X	X	X	X	X	X
Preliminary Calculations	290,000	24,167	X		X		X		X		X		X	
Final Field Review	1,000	10			X		X							
Final Data Entry/Cal.	290,000	2,889										X	X	X
Final Office Review	290,000	2,889										X	X	X
PP Prepare/Mail	345,442	25,000	X	X	X	X	X	X	X	X	X	X	X	X
PP 2nd Notices					X	X	X	X						
Process PP Lists	345,442	100			X	X	X	X						
PP Data Entry	50,000	50	X	X	X	X	X	X	X	X	X	X	X	X
Informal Hearings	1,000	10			X	X	X	X						
BOE Hearings	1,500	4	X		X		X		X		X		X	
STC Hearings														

Phase Chart 2018

Administration	January	February	March	April	May	June	July	August	September	October	November	December
Change Notices					0.20							
Public Traffic	29.51	29.51	29.51	29.51	29.51	29.51	29.51	29.51	29.51	29.51	29.51	29.51
Processing Transfers	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Map/GIS Updates	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
Sales Letters												
Sales Data Entry	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
New System Data Entry RP												
New Const Field Rev	5.56	5.56	5.56	5.56	5.56	5.56	5.56	5.56	5.56	5.56	5.56	5.56
New Const Data Entry/Cal.	5.56	5.56	5.56	5.56	5.56	5.56	5.56	5.56	5.56	5.56	5.56	5.56
New Const Office Review	5.56	5.56	5.56	5.56	5.56	5.56	5.56	5.56	5.56	5.56	5.56	5.56
Preliminary Calculations	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Final Field Review			10.00									
Final Data Entry/Cal.										1.67	1.67	1.67
Final Office Review										1.67	1.67	1.67
PP Prepare/Mail	0.35											0.35
PP 2nd Notices												
PP Process Lists		43.18	43.18	43.18	43.18	43.18	43.18	43.18	43.18	43.18	43.18	43.18
PP Data Entry	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17
Informal Hearings					5.00							
BOE Hearings	3.41	3.41	3.41	3.41	3.41	3.41	3.41	3.41	3.41	3.41	3.41	3.41
Total	57.36	100.19	110.19	100.19	105.39	57.01	57.01	40.33	40.33	42.63	59.31	56.25

Average Number of Employees: 68.85

Administration	Number of Parcels per Tasks	Standard Level of Production per Day	January	February	March	April	May	June	July	August	September	October	November	December
Plan & Budget			X											
Change Notices	290,000	12,946					X							
Assmt Roll														
Email Assmt Roll to STC														
Abated Prop														
Computer Inv														
Public Traffic	85,000	12	X	X	X	X	X	X	X	X	X	X	X	X
Processing Transfers	35,000	146	X	X	X	X	X	X	X	X	X	X	X	X
Map/GIS Updates	1,500	8	X	X	X	X	X	X	X	X	X	X	X	X
Sales Letters	0													
Sales Data Entry	35,000	146	X	X	X	X	X	X	X	X	X	X	X	X
Sales Field Reviews			X											
Sales to STC Res Ratio														
Sales Ratios														
Index/Man Lvl														
Land Analysis														
Building/Deprec Study														
New System Data Entry RP	0													
New Const Field Review	10,000	10	X	X	X	X	X	X	X	X	X	X	X	X
New Const Data Entry/Cal.	9,000	9	X	X	X	X	X	X	X	X	X	X	X	X
New Const Office Review	9,000	9	X	X	X	X	X	X	X	X	X	X	X	X
Preliminary Calculations	291,500	24,167	X	X	X	X	X	X	X	X	X	X	X	X
Final Field Review	1,000	10												
Final Data Entry/Cal.	291,500	2,900			X									
Final Office Review	291,500	2,900	X											
PP Preparer/Mail	345,442	25,000	X	X	X	X	X	X	X	X	X	X	X	X
PP 2nd Notices														
Process PP Lists	345,442	100		X	X	X	X	X	X	X	X	X	X	X
PP Data Entry	50,000	50	X	X	X	X	X	X	X	X	X	X	X	X
Informal Hearings	2,000	10												
BOE Hearings	4,500	4	X		X		X		X		X		X	
STC Hearings														

Phase Chart 2019

Administration	January	February	March	April	May	June	July	August	September	October	November	December
Change Notices					4.48							
Public Traffic	29.51	29.51	29.51	29.51	29.51	29.51	29.51	29.51	29.51	29.51	29.51	29.51
Processing Transfers	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Map/GIS Updates	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04			
Sales Letters												
Sales Data Entry	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
New System Data Entry RP												
New Const Field Rev	5.56	5.56	5.56	5.56	5.56	5.56	5.56	5.56			5.56	5.56
New Const Data Entry/Cal.	5.56	5.56	5.56	5.56	5.56	5.56	5.56	5.56			5.56	5.56
New Const Office Review	5.56	5.56	5.56	5.56	5.56	5.56	5.56	5.56			5.56	5.56
Preliminary Calculations	0.22	0.22								0.22	0.22	0.22
Final Field Review			10.00									
Final Data Entry/Cal.										1.68	1.68	1.68
Final Office Review	1.44									1.44	1.44	1.44
PP Prepare/Mail	0.35											0.35
PP 2nd Notices												
PP Process Lists		43.18	43.18	43.18	43.18							
PP Data Entry	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17
Informal Hearings					10.00	10.00						
BOE Hearings	10.23	10.23	10.23	10.23	10.23	10.23	10.23	10.23	10.23	10.23	10.23	10.23
Total	65.64	107.03	116.81	106.81	121.29	73.63	63.63	46.95	46.95	49.25	65.93	56.05

Average Number of Employees: 76.66

Employee Schedule																									
# of Emp	Job Description	2018												2019											
		January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December
1	Assessor	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
1	Deputy	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
7	Supervisor	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
8	Senior Appraiser	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
8	Appraiser	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
6	BPP Appraiser/Auditor	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
5	Real Estate Clerk	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
1	Exemption Analysis	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
1	Office Administrator	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
22	Personal Property Clerk	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
5	Seasonal P.P. Clerk	x	x	x	x							x	x	x	x	x	x							x	x
6	Research Analyst	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
1	Office Administrator																								
72	Total Number of Employees																								

Budget Summary

Report amounts to nearest \$1.00 increment

Expenditure Summary	Approved 2017	Requested 2018	Projected 2019
Salaries	\$3,671,239	\$3,890,504	To be submitted upon being approved by county or no later than February 28, 2019
Office Expenses and Non-Computer Related Equipment	\$28,840	\$24,620	
Mileage Expense Only	\$116,000	\$112,700	
Education and Training	\$14,500	\$12,000	
Hardware/Software Computer	\$31,100	\$18,700	
Leased Equipment	\$25,000	\$22,000	
Contracts and Other Expenses	\$4,451,163	\$3,844,267	
Total	\$8,337,842	\$7,924,791	

Sources of Revenue Available:	Approved 2017	Requested 2018	
County General Revenue	\$0	\$0	
Tax Collection Withholding	\$5,661,677	\$5,745,057	
State Reimbursement	\$1,036,470	\$894,402	
Other	\$15,000	\$6,000	
Prior Year Net Cash Available December 31	\$1,624,695	\$1,279,332	
Total	\$8,337,842	\$7,924,791	

Current Parcel Count	296,541	298,134	
Cost Per Parcel	\$28.12	\$26.58	

Reassessment Notice Sample

Appendix B

Reassessment Notice Sample

THIS IS NOT A TAX BILL

REASSESSMENT NOTICE

ASSESSMENT DEPARTMENT
 Jackson County Courthouse
 415 East 12th Street, Suite 100M
 Kansas City, Missouri 64106-2752

O/A Name Line Care of Line 1 Line 2 Line 3 City, State, Abbrev, Zip, Postal Code County	PARCEL parcel number PIN party id PROPERTY CLASS Property Class IFA USER Tax number SITS Sit# Line 1 NBHD NBHD PROPERTY DESCRIPTION Legal Description Line = 1 Legal Description Line = 2 Legal Description Line = 3
-----------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

The chart below shows the 2017 market and assessed values of the parcel referenced above. For historical reference, the chart also shows the 2016 market and assessed values of the parcel. The 2017 market value listed in the chart is the market value of the parcel as of January 1, 2017. Upon receiving the final 2017 tax levy from each taxing jurisdiction, those levy amounts and the 2017 assessed value will be used to calculate the 2017 property tax for the parcel. That amount will be reflected in the annual tax bill to be mailed in November. The assessed value is a percentage of the market value depending upon classification: 52% for Commercial, 35% for Residential and 12% for Agricultural.

Classification	PRIOR YEAR		CURRENT YEAR	
	2016 Market Value	2016 Assessed Value	2017 Market Value	2017 Assessed Value
Agricultural (12%)	\$ xxx,xxx.xx	\$ xxx,xxx.xx	\$ xxx,xxx.xx	\$ xxx,xxx.xx
Residential (35%)	\$ xxx,xxx.xx	\$ xxx,xxx.xx	\$ xxx,xxx.xx	\$ xxx,xxx.xx
Commercial (52%)	\$ xxx,xxx.xx	\$ xxx,xxx.xx	\$ xxx,xxx.xx	\$ xxx,xxx.xx

If you disagree with the 2017 market value stated above, you may request an informal review of that valuation online at www.jacksoncounty.org/assess no later than June 12, 2017. Regular business hours for the Jackson County Assessment Department are 8:00 AM to 5:00 PM, Monday through Friday, exclusive of holidays observed by Jackson County. In an informal review, only market value classification and/or use (as in the case of agricultural) and the appropriate value of that land according to the grades published by the Missouri State Tax Commission can be considered. A change to 2017 market value will be made in an informal review only if it is demonstrated that the 2017 market value stated above does not reflect the parcel's true value in money as of January 1, 2017. An informal review may result in an increase, a decrease or no change in market value. You may request an informal review no later than June 12, 2017, by calling the Assessment Department at 816-881-8601 during regular business hours.

If you disagree with the 2017 market value of this parcel after an informal review by the Assessment Department, or if you do not request an informal review by the deadline (June 12, 2017) and you disagree with the 2017 market value of this parcel, you may file an appeal of that market value with the Jackson County Board of Equalization (BOE). Such a BOE appeal must be filed on or before July 10, 2017. Contact the BOE at 816-881-8309 for information concerning the procedure for filing a BOE appeal. An appeal to the BOE may result in an increase, a decrease or no change in market value.

If you disagree with the 2017 market value of this parcel after a decision is rendered by the BOE in a BOE appeal, you may appeal that BOE decision to the Missouri State Tax Commission (STC). Such an STC appeal must be filed on or before September 30, 2017. An appeal to the STC may result in an increase, a decrease or no change in market value.

June 12, 2017 Deadline for requesting informal review of 2017 market value with the Assessment Department

July 10, 2017 Deadline for filing BOE appeal of 2017 market value

September 30, 2017 Deadline for filing STC appeal of a BOE decision

Market Value X Classification % = Assessed Value X Tax Levy (as determined by City, School District, etc.) = Estimated Tax Bill

For your information, the market value of all property subject to tax abatement in Jackson County is:
 Chapter 135, R.S.Mo. - S Chapter 99, R.S.Mo. - S Chapter 353, R.S.Mo. - S
 Lists of abated properties are available at the County Courthouse in Kansas City and the Historic Truman Courthouse in Independence.

BOE Appeal Application

COPY

BOARD OF EQUALIZATION MARKET VALUE APPEAL APPLICATION

Jackson County Board of Equalization (BOE)
415 E. 12th Street Room 102
Kansas City, MO 64106
Office: (816) 881-3309

SEE REVERSE SIDE FOR INSTRUCTIONS - PLEASE PRINT
Failure to complete this form may result in rejection of the application
and/or denial of the appeal and/or delay in scheduling a hearing.

FLING DEADLINE - SECOND MONDAY IN JULY (JULY 10, 2017)

OFFICE USE ONLY

Date Appeal Received:
Appeal Number: 2017 -
Tax Code: City School
Neighborhood: Lead Use:
2017 Market Value Being Appealed:
\$

Property Information (Being appealed): Real Estate Property Business Personal Property Individual Personal Property

Status or Location Address: City State Zip

Parcel Number (from notice or tax bill): (Complete a separate application for each parcel number)

Legal Description (real estate only):

Owner of Property Information:

Owner/Appellant: Last Name First Name Middle Initial

Company Name:

Mailing Address: City State Zip

Daytime Phone Number: Alternate Phone Number:

E-mail Address:

Representative Information (Tax Agent, Attorney, Other): authorization form must accompany the application if applicable
(attach form to application)

Representative Name: Last Name First Name Middle Initial Company Name

Address: City State Zip

Daytime Phone Number: Alternate Phone Number:

E-mail Address: Tax Agent Attorney Other

Property Type & Use: (please check the appropriate type and use)

Real Estate (Residential):
Agricultural Land
Residential Other
Multi-Family (2-4 units)

Real Estate (Commercial):
Industrial Other
Office Retail
Multi-Family (5 or more units)

Business Personal Property: Individual Personal Property

Personal Property: Furniture & Equipment Vehicles Other

General Information:

What is the nature and basis of the appeal? (check one)

Valuation Property Classification Change of Use

Other (Specify):

Acquisition Date: (within last 3 years)

Purchase Date: (within last 3 years)

Type of Transaction:

Rent or Lease Contract for Deed Foreclosure Auction

Inherited Trade Other (Specify):

Is this property New Construction? Yes No

Year Started: Year Completed: Date Occupied:

Owner's opinion of Fair Market Value \$ as of January 1st of the taxable year.

This opinion is based upon: My Judgment Asking Price Comparable Sales Purchase Price Rent Roll/Leases

(within last 3 years) Closing Statement (Recent Sale) Repair Cost: Exterior Recent Appraisal Photos

Income/Expense Statements Depreciation Schedule Other (Specify)

Appellants should be prepared to submit accurate evidence of value supporting your appeal with the application. It is imperative that you forward all relevant documentation to the Board of Equalization within three (3) business days. This information can be emailed to: boardofequalization@jacksoncounty.org or you may submit it by mail or in person at either location. (see back for locations)

OWNER/APPELLANT SIGNATURE: DATE: Sign

REPRESENTATIVE SIGNATURE: DATE: Print

Certificate of Value Form

REAL PROPERTY CERTIFICATE OF VALUE - JACKSON COUNTY, MISSOURI

(BEFORE RECORDING THIS DEED WITH DEED AT TIME OF RECORDING) (ISSUE TYPE OR PRINT ALL INFORMATION. THIS FORM MUST BE PREPARED BY THE BUYER OR HIS OTHER REPRESENTATIVE)

Grantor's (Seller) Name:
Grantee's (Buyer) Name
Address of Property
Grantee's address, if different from above:
Parcel ID Number

FOR OFFICE USE ONLY
DO NOT WRITE IN THIS SPACE

- 1 Is this newly constructed residential property?
2 Is this vacant land?
3 Intended use of property: Present Use, Renovation, New Development / Construction, Other

4 Check if the transaction transfers property in any of the following ways

- sale for delinquent taxes
sale of cemetery lot
casualty or transfer of severed mineral interests
by order of any court
by executory contract for deed
by lease or easement
to or from the United States, the State of Missouri, or any agency, or political subdivision thereof
for purpose of confirming, correcting, modifying or supplementing a previously recorded deed, without additional consideration
solely for the purpose of releasing security for a debt or other obligation
by deed of partition
by deed where no money or other valuable consideration is given for the transfer
by deed pursuant to merger, consolidation, sale or transfer of substantially all of the assets of a corporation
by deed as a part of the contribution to the capital of a corporation, partnership, limited liability company, or other similar entity
by deed executed by personal representative to convey to devisee or heir's property passing by testate or intestate succession
by deed which conveys property held in name of any partnership, not a family, to any partner or his or her spouse
by deed which is a gift of property
by deed between family members, or to or from a family corporation, partnership or trust for the benefit of a family member, for no consideration

IF ANY OF THE ABOVE ITEMS IN THE SHADED BOX ARE CHECKED, PLEASE PROCEED TO #11 BELOW

- 5 Total Sales Price (including all assumed mortgages and liens) \$
6 Points were paid by: SELLER, BUYER, NONE
7 Was there new financing? YES, NO Did financing concessions affect sales price? YES, NO
8 Is this deed part of a trade? YES, NO
9 Was any personal property included in the sale price? (For example: furniture, equipment, machinery, livestock, crops, business franchise or inventory, etc.) YES, NO
10 Was this transaction at arm's length? YES, NO
11 I certify, under penalties of law, that this statement has been examined by me and, to the best of my knowledge and belief, is a true, correct and complete statement.

ANY PERSON WHO FAILS TO FILE A COMPLETED CERTIFICATE OF VALUE WHEN REQUIRED BY LAW, OR WHO KNOWINGLY FILES A FALSE CERTIFICATE, MAY BE PUNISHED BY A FINE OF UP TO \$: 500

For assistance, call 800-833-8333
Missouri Department of Revenue
415 E. 12th St., Suite 1000
Kansas City, MO 64105-2757

Date
Signature of Grantee/Representative
Print Name and Position

Informal Review Request (Online Form)

JACKSON COUNTY ASSESSMENT DEPARTMENT
2017 INFORMAL REVIEW REQUEST FORM

JACKSON COUNTY DEPARTMENT OF ASSESSMENT
 MUNICIPAL APPLICANTS: State Form Review
 Version: 12/16/17 2017 Edition 12/16/17
 Revision: 12/16/17

PROPERTY INFORMATION	
Parcel Number	APPLICANT
Assessor's Office	APPLICANT ADDRESS
Assessor's Name	APPLICANT PHONE
Assessor's Email	APPLICANT FAX

GENERAL INFORMATION	
Request Type	APPLICANT TYPE
Request Reason	APPLICANT TYPE
Request Description	APPLICANT TYPE
Request Date	APPLICANT TYPE
Request Status	APPLICANT TYPE

PROPERTY CHARACTERISTICS	
Area (sq. ft.)	APPLICANT TYPE
Area (acres)	APPLICANT TYPE
Area (meters)	APPLICANT TYPE

APPLICANT INFORMATION	
APPLICANT NAME	APPLICANT TYPE
APPLICANT ADDRESS	APPLICANT TYPE
APPLICANT PHONE	APPLICANT TYPE
APPLICANT FAX	APPLICANT TYPE

COMMENTS AND NOTES	
Comments	APPLICANT TYPE
Notes	APPLICANT TYPE

REMARKS	
REMARKS	APPLICANT TYPE

APPLICANT SIGNATURE

Natural Disaster Report Form

RETURN TO:
Jackson County Assessment Department
415 E 12th St, Rm 1-01
Kansas City, MO 64106
(816) 881-1589 Fax: 881-3216



Application for Removal of Residential Dwelling Value
from Assessment of Real Estate Due to a Disaster

I hereby certify that the residential real property dwelling located at _____
_____ in Jackson County, Missouri.

Street Address _____ City _____
Account Number: _____

became uninhabitable or was destroyed (circle which: on (date) _____
as a result of fire _____, flood _____, tornado _____, or (specify other) _____

FIRE REPORT OR OTHER DOCUMENTATION MUST ACCOMPANY THIS FORM.

Comments: _____

I understand that if this property becomes reoccupied, it will be reappraised as of the first day of the month following occupancy; and that it is the property owner's responsibility to notify the Assessment Department at 881-4661, when the property is reoccupied. I furthermore certify that all information on this form is true and accurate to the best of my knowledge.

Name of Owner(s): _____
Print accurately name

Signature of Owner(s): _____ Date: _____

New Mailing Address: _____
Street Address _____
City _____ State _____ Zip Code _____

Phone Numbers: Business _____ Home _____ other _____
day and all day time

Email Address: _____

Date Reoccupied: _____

WARNING: To file this report fraudulently will result in penalties provided by law.

Revised 12/6/2017

Seg Merge Form

Seg. Merge Number - 021750
 Plat Name 2017E0041990
 Total Value 413,617

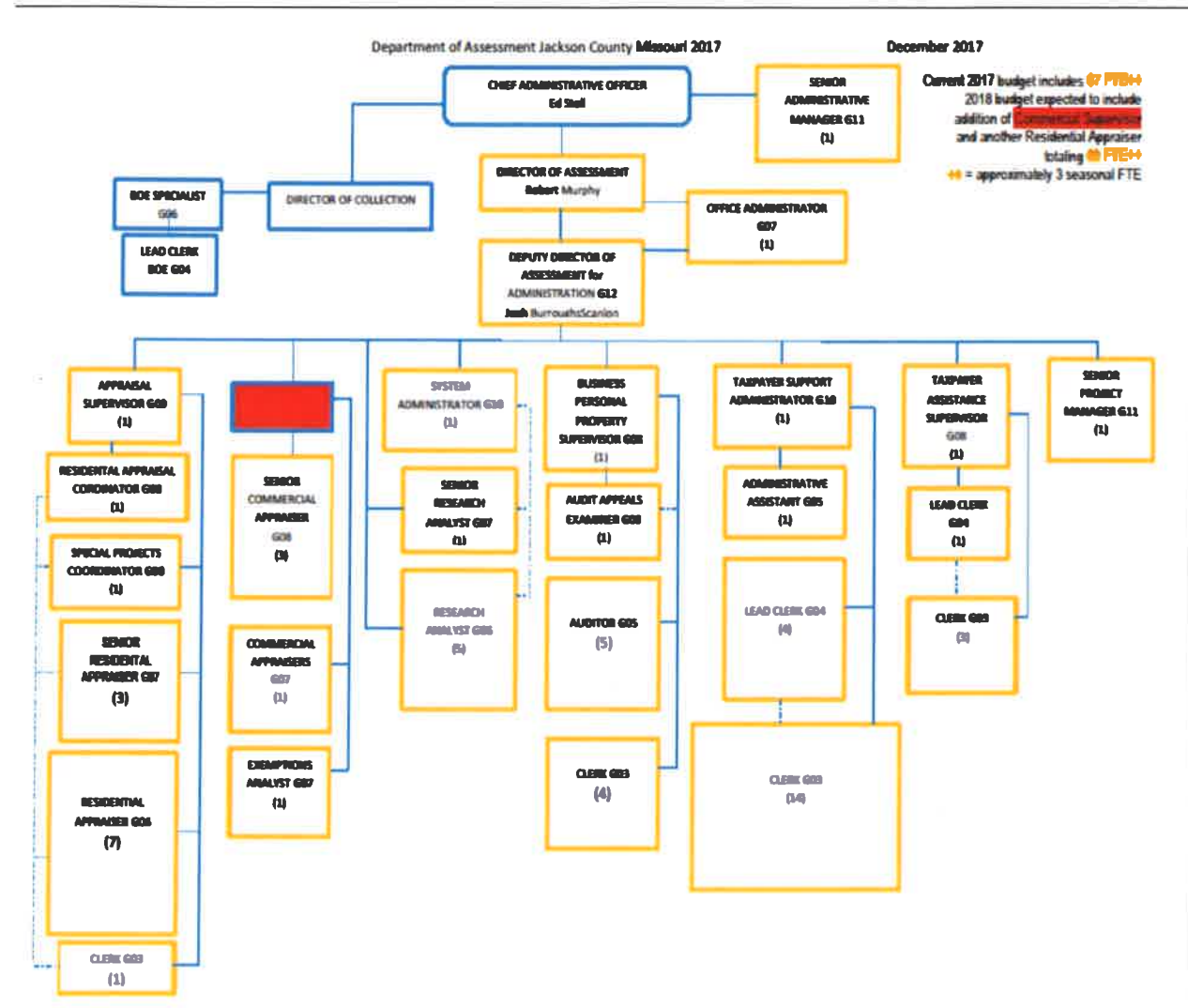
2016 PLAT

Appraiser _____
 Date Out _____
 Date In _____

PARCNT	PC/A	P.C. AL or F4	LANDR	LANDA	IMPRR	NCR	NYOCC	IMPRR	NCA	MR/L	
52-940-10-01-00-00-000	1034		15 700		134,400					150,700	
52-540-10-02-00-00-000	1314		15 700		133,800					149,300	
52-540-10-03-00-00-000	1310		18 500		92,200					110,700	
52-810-02-01-00-00-000	4300		180							780	
					3,257					3,257	
Parcel Number	Lot, Unit, or Tract	Permit / Note	MR/L #	Full Value of CA1	P.C. AL or F4	LANDR	LANDA	IMPRR	IMPRR	ORCC Date or N/D	MR % Complete
52-540-10-15-00-00-000	-C--LOT 2										
52-540-10-16-00-00-000	...TRACT A										
52-810-02-58-00-00-000	C LOT 1										
52-810-02-59-00-00-000	-C- LOT 3										
52-810-02-60-00-00-000	...TRACT C										
52-810-10-08-00-00-000	...TRACT B										

Page 15 of 30
 Lot, Unit, or Tract
 Permit / Note
 MR/L #
 Full Value of CA1
 P.C. AL or F4
 LANDR
 LANDA
 IMPRR
 IMPRR
 ORCC Date or N/D
 MR % Complete

Organizational Chart



Jackson County Assessment Job Descriptions**Appraisal Supervisor****ACCOUNTABILITIES**

1. Property appeals.
2. Taxpayer assistance.
3. Work planning and scheduling.
4. Work direction provided to appraisal staff
5. Appraisal review.

SCOPE

The associate in this class is responsible for the administration and supervision of appraisal units in the Assessment Department. The associate is responsible for the valuation of all new real property construction, property splits and combines, and new plats; market studies to redefine neighborhoods and/or verify existing neighborhoods for reappraisal process; supervising the reappraisal process for biannual reassessment coordinating informal hearings which includes supervision of a phone bank, responding to questions and setting appointments, and defending appraisals appealed to the County boards of Equalization or State Tax Commission. This associate reports directly to the Deputy Director of Assessment.

Audit/Appeals Examiner**ACCOUNTABILITIES**

1. Accurate assessment of business and individual personal property.
2. Audits planned and executed.
3. Information available to taxpayers.
4. Motor vehicle assessment table.
5. Valuation of mobile homes and airplanes.

SCOPE:

The associate in this class is responsible for the accurate assessment of business and individual personal property. The incumbent visits business organizations operating within Jackson County and collects information through direct observation, reviews the financial records, and determines business assets, and depreciation, in order to determine the actual value of assets. The associate establishes the correct evaluation of the business personal property of business accounts and individual personal property accounts located within Jackson County ranging from the smallest to the largest concerns. This associate reports directly to the Business and Personal Property supervisors.

Business Personal Property Auditor**ACCOUNTABILITIES**

1. Processing Business Personal Property Declarations.
2. Customer assistance.
3. Verifies information received from existing businesses.
4. Field checks business openings and closings.

SCOPE

The associate in this class audits the personal property records of all businesses and adjusts the assessed value of the accounts accordingly; answers questions as related to business personal property. Ensures every active account is assigned an assessed value. This associate is responsible for receiving and responding to taxpayer inquiries. This associate reports directly to the Business Personal Property Supervisor. This associate also performs other duties as assigned.

Business Personal Property Supervisor**ACCOUNTABILITIES**