

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

A RESOLUTION approving the 2020-2021 Jackson County Assessment and Equalization Maintenance Plan.

RESOLUTION NO. 20449, June 22, 2020

INTRODUCED BY Charlie Franklin, County Legislator

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

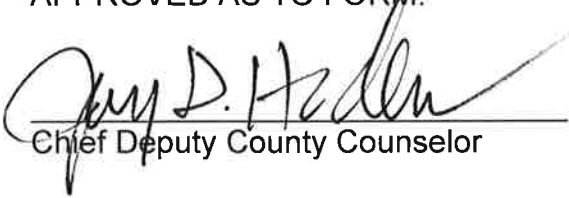
WHEREAS, section 137.115 further requires review and approval of that plan by the Legislature; and,

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 2020 have been appropriated by the Legislature for deposit in the Assessment Fund, with funds for 2021 subject to appropriation in the 2021 annual budget; now therefore,

BE IT RESOLVED by the County Legislature of Jackson County, Missouri, that the attached two-year assessment and equalization maintenance plan for 2020-2021 submitted by the Director of Assessment be and hereby is 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. 20449 of June 22, 2020, was duly passed on June 29, 2020 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 9

Nays 0

Abstaining 0

Absent 0

6.29.2020

Date



Mary Jo Spino, Clerk of Legislature



ASSESSMENT DEPARTMENT
JACKSON COUNTY COURTHOUSE
415 EAST 12TH STREET, SUITE 1M
Kansas City, MO 64106-2752

www.jacksongov.org
(816) 881-3263
FAX (816) 881-1388

Honorable Missouri State Tax Commissioners
Honorable Jackson County Legislature:

June 15, 2020

Attached you will find the Jackson County, Missouri Assessment Department's 2020-2021 Maintenance Plan. The Plan attempts to address all *statutory* elements of the coming assessment cycle under my leadership as Director of Assessment.

Three objectives have been identified for the 2020-2021 Reassessment Cycle:

1. **Implementation of a new CAMA system which we anticipate will be fully installed and functional by the 2025 reassessment.**
2. **Residential New Construction**
3. **Residential Demolition Permits.**

The Chart below shows the current staff, open positions and positions needed per STC to complete the duties of the Assessment Department. The goals identified in this 2020-2021 maintenance plan reflect what can be accomplished given the current staff numbers.

	<i>Residential Appraisers</i>	<i>Commercial Appraisers</i>
<i>Current Staff</i>	8	1
<i>Open Positions</i>	4	5
<i>Positions Needed</i>	30	20

The Jackson County Assessment Department is committed to maintaining and improving the quality of assessments. For the 2021 reassessment, the assessment department will temporarily move away from a mass assessment methodology to a less labor intensive assessment methodology and use a trending method. Trending is a mass assessment valuation methodology where a factor is applied to a group of properties to reflect any changes, increases or decreases, in property values since the last reassessment.

In order for Jackson County to meet statutory requirements and new county ordinance for maintenance and reassessment, it will be necessary to contract these services. Our current staff will continue to resolve the 2019 and 2020 BOE appeals. It will be necessary to contract with an outside vendor to complete the parcel by parcel review that will be needed to implement the new cama system and for the 2023 reassessment.

6/16/2020

The above plans is based on extraordinary assumptions and is contingent upon legislative approval and adequate funding

Our Personal Property units will continue to assist customers, track and maintain required personal property records via walk-in units at two Jackson County, Missouri, locations, one is in Independence and another facility located in Kansas City, as well as by telephone and electronic communication and field review.

The Jackson County, Missouri Assessment Department, though understaffed, has worked diligently this year and we will strive to accomplish the plan set forth while continually evaluating market changes. . In the next re-assessment cycle we intend to replace more staff that is needed. We have lost many current staff to retirement, job changes and COVID-19. This plan is based upon the CURRENT staffing situation which enables us to pick up residential new construction, and residential demolition permits and prepare BOE cases throughout the year for 2019 and 2020. Any changes to this plan will be submitted to the State Tax Commission for approval. Please feel free to contact me at 816-881-1009 or email gmbetty@jacksongov.org if there are any questions or concerns.

Sincerely,



Gail McCann Beatty
Director of Assessment
Jackson County, Missouri

6/16/2020

Page 3 Assessor's Letter

Addendum to Letter

There are currently 76 positions in the Assessment Department plus one seasonal part-time person. In order to meet our statutory obligations for annual maintenance and the 2021 reassessment, we will have to consider outsourcing these tasks. The current number of positions even if all were filled is not adequate. In addition, we have a number of people that are out of the office due to Covid-19.

Assessment is currently focused on 2019 BOE Appeals which are likely to continue into July which leaves us only a few months to complete the tasks noted in our plan. With only 1 commercial appraiser, commercial new construction and review of commercial parcels will be limited.

It is impossible for the department to continue to perform its statutory requirement given the current circumstances which includes BOE Appeals, employee shortage and antiquated software.

While the legislature has approved funding for new software it will take at least 18 months after the signing of a contract for it to be operational and the county will have to contract with an outside source to do a parcel by parcel review to make sure information for a new system is accurate.

The issues in Jackson County did not occur overnight but have been building for many years. If drastic changes are not made, our taxpayers, school districts and other taxing entities will suffer the consequences.

The challenges facing the assessment department can be corrected but will require far more investment from the County. My commitment to this County is to address the issues that have faced us for more than a decade. In order to do this, more resources will have to be invested in staff, equipment and software.

2020-2021 Assessment Maintenance Plan

Jackson County

January 1, 2020 Through December 31, 2021

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.

2020-2021 Assessment Maintenance Plan

I, Gail McCann Beatty, the duly elected Jackson County Assessor, submit the following assessment maintenance plan for the 2020-2021 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.

2020-2021 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 these 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 Statues 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 Assessors 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

	4/20/20		
County Assessor	Date	STC Chairman	Date
Presiding Commissioner	Date	STC Commissioner	Date
County Commissioner	Date	STC Commissioner	Date
County Commissioner	Date		

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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.

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Jackson County, Missouri

State Tax Commission of Missouri

	6/15/20		
County Assessor	Date	STC Chairman	Date
Presiding Commissioner	Date	STC Commissioner	Date
County Commissioner	Date	STC Commissioner	Date
County Commissioner	Date		

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, 2020.

ORDINANCE NO. 5292, November 18, 2019

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, 2020, for the spending agencies included within the categories designated below:

<u>APPROPRIATIONS</u>	<u>AMOUNT</u>
<u>General Fund - 001</u>	
Legislature	\$ 2,828,602
County Administration	2,315,071
County Counselor	2,565,470
Internal Services & Taxation	13,729,462
Operations & Public Safety	8,927,003
Courts	35,604,176
Prosecuting Attorney	7,738,042
Sheriff	34,610,708
EHRCC Commission	205,414
Election Boards	5,676,348
Non-Departmental	25,856,782
	<hr/>
<u>Total</u>	\$ <u>140,057,077</u>

Health Fund – 002

Health Services	\$	9,806,157
Operations & Public Safety		239,702
Courts		364,782
Public Administrator		2,037,305
Sheriff		4,936,921
Non-Departmental		<u>8,873,368</u>
<u>Total</u>	\$	<u><u>26,258,235</u></u>

Park Fund – 003

Operations & Public Safety	\$	11,595,445
Non-Departmental		<u>4,931,544</u>
<u>Total</u>	\$	<u><u>16,526,989</u></u>

Special Road & Bridge Fund – 004

Operations & Public Safety	\$	10,095,349
Non-Departmental		<u>5,793,995</u>
<u>Total</u>	\$	<u><u>15,889,344</u></u>

Sewer Fund – 005

Health Services	\$	<u>125,699</u>
<u>Total</u>	\$	<u><u>125,699</u></u>

Convention & Sports Complex – 007

Non-Departmental	\$	1,255,342
Sports Authority		<u>5,688,736</u>
<u>Total</u>	\$	<u><u>6,944,078</u></u>

Anti-Crime Fund - 008

Courts		3,311,059
Prosecuting Attorney	\$	22,516,650
Sheriff		4,138,825
		<hr/>
<u>Total</u>	\$	<u>29,966,534</u>

Law Enforcement Training Fund – 028

Operations & Public Safety	\$	1,333
		<hr/>
<u>Total</u>	\$	<u>1,333</u>

E-911 System Fund – 031

Non-Departmental	\$	2,466,025
		<hr/>
<u>Total</u>	\$	<u>2,466,025</u>

Inmate Security Fund – 036

Sheriff	\$	146,000
		<hr/>
<u>Total</u>	\$	<u>146,000</u>

Emergency Service & Public Safety – 039

Non-Departmental	\$	405,000
		<hr/>
<u>Total</u>	\$	<u>405,000</u>

Domestic Abuse – 041

Non-Departmental	\$	168,461
		<hr/>
<u>Total</u>	\$	<u>168,461</u>

Recorder's Technology Fund – 042

Internal Services & Taxation	\$	131,288
		<hr/>
<u>Total</u>	\$	<u>131,288</u>

Homeless Assistance Fund – 043

Legislature	\$ <u>314,000</u>
<u>Total</u>	\$ <u><u>314,000</u></u>

Recorder's Fee Fund – 044

Internal Services & Taxation	\$ <u>280,371</u>
<u>Total</u>	\$ <u><u>280,371</u></u>

Assessment Fund – 045

Internal Services & Taxation	\$ 6,813,301
Non-Departmental	<u>1,835,043</u>
<u>Total</u>	\$ <u><u>8,648,344</u></u>

Collector's Fee – 049

Non-Departmental	\$ <u>1,782,700</u>
<u>Total</u>	\$ <u><u>1,782,700</u></u>

County Urban Road System -- 400

Non-Departmental	\$ <u>22,153</u>
<u>Total</u>	\$ <u><u>22,153</u></u>

County Improvement Fund – 013

Non-Departmental	\$ <u>6,493,798</u>
<u>Total</u>	\$ <u><u>6,493,798</u></u>

**Sports Complex Sales Tax –
Capital Fund – 019**

Non-Departmental	\$ <u>25,674,688</u>
<u>Total</u>	\$ <u><u>25,674,688</u></u>

Sport Complex/Parks – Debt Fund
– 067

Non-Departmental	\$	<u>2,202,050</u>
<u>Total</u>	\$	<u>2,202,050</u>

Public Building Corp – Debt Fund
– 069

Non-Departmental	\$	<u>2,942,783</u>
<u>Total</u>	\$	<u>2,942,783</u>

Obligations to US Gov't – Debt
Fund – 070

Non-Departmental	\$	<u>642,694</u>
<u>Total</u>	\$	<u>642,694</u>

Sports Complex Sales Tax – Debt
Fund – 072

Non-Departmental	\$	<u>52,868,250</u>
<u>Total</u>	\$	<u>52,868,250</u>

Special Obligation Bond – Debt
Fund – 073

Non-Departmental	\$	<u>12,734,443</u>
<u>Total</u>	\$	<u>12,734,443</u>

Enterprise Fund – 300

Operations & Public Safety	\$	5,308,116
Non-Departmental		<u>1,207,438</u>
<u>Total</u>	\$	<u>6,515,554</u>

<u>Total – All Appropriated Funds</u>	\$	<u>360,207,891</u>
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Said funds are appropriated to each agency in accordance with the 2020 "Estimated Revenues, Recommended Appropriations, and Fund Balances - Fiscal Year 2020" as set out in the County Executive's 2020 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 "2020 Budget Adjustments".

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

APPROVED AS TO FORM:


Chief Deputy County Counselor


County Counselor

I hereby certify that the attached ordinance, Ordinance No. 5292 introduced on November 18, 2019, was duly passed on December 16, 2019 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 9

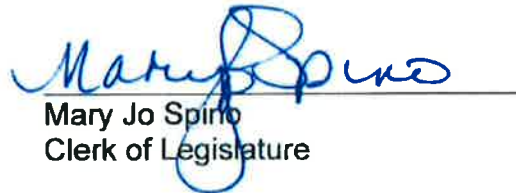
Nays 0

Abstaining 0

Absent 0

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

12.16.19
Date


Mary Jo Spino
Clerk of Legislature

I hereby approve the attached Ordinance No. 5292.

12/19/19
Date


Frank White, Jr.
County Executive

2020 Budget Adjustments

Exhibit A
Ordinance 5292
Floor Amendment
December 16, 2019
(Unchanged from December 9, 2019 version)

Org #	Department	Account	Description	From	To
General Fund - 001					
0201	County Clerk	5010	Regular Salaries	(28,755)	-
		5040	FICA	(2,200)	-
		5050	Pension	(3,839)	-
		5060	Insurance	(33,285)	-
		5070	Unemployment Insurance	(144)	-
		5110	Workmen's Compensation	(460)	-
		5150	Long Term Disability	(144)	-
		6661	Software Purchases	(1,000)	-
		8171	Personal Computers/Accessories	(2,700)	-
0301	Legislative Auditor	6661	Software Purchases	(1,000)	-
		8171	Personal Computers/Accessories	(3,600)	-
1001	County Executive	5010	Regular Salaries	(27,264)	-
		5025	Part Time Salaries	(7,801)	-
		5040	FICA	(2,682)	-
		5050	Pension	(3,640)	-
		5070	Unemployment Insurance	(136)	-
		5110	Workmen's Compensation	(436)	-
		5150	Long Term Disability	(136)	-
		6790	Other Contractual Services	(8,000)	-
		8171	Personal Computers/Accessories	(2,000)	-
1101	County Counselor	5010	Regular Salaries	(2,280)	-
		5040	FICA	(173)	-
		5050	Pension	(302)	-
		5060	Insurance	(30,000)	-
		5070	Unemployment Insurance	(11)	-
		5110	Workmen's Compensation	(36)	-
5150	Long Term Disability	(11)	-		
1202	Human Resources	5010	Regular Salaries	-	35,385
		5040	FICA	-	2,707
		5050	Pension	-	4,724
		5060	Insurance	(12,000)	-
		5070	Unemployment Insurance	-	177
		5110	Workmen's Compensation	-	566
		5150	Long Term Disability	-	177
		6710	Dues & Memberships	-	250
		6750	Education Benefits	-	750
		6790	Other Contractual Services	-	30,000
		8171	Personal Computers/Accessories	(3,000)	-
1204	Facilities Management Kansas City	5010	Regular Salaries	(2,252)	-
		5040	FICA	(172)	-
		5050	Pension	(301)	-
		5060	Insurance	(27,000)	-
		5070	Unemployment Insurance	(11)	-
		5110	Workmen's Compensation	(36)	-
		5150	Long Term Disability	(11)	-
		8171	Personal Computers/Accessories	(1,600)	-
1221	Communications	5010	Regular Salaries	-	42,352
		5040	FICA	-	3,240
		5050	Pension	-	5,854
		5060	Insurance	-	16,000
		5070	Unemployment Insurance	-	212
		5110	Workmen's Compensation	-	678
		5150	Long Term Disability	-	212
		8171	Personal Computers/Accessories	(2,000)	-
		1305	Information Technology	5010	Regular Salaries
5040	FICA			(1,871)	-
5050	Pension			(3,266)	-
5060	Insurance			(67,000)	-
5070	Unemployment Insurance			(122)	-
5110	Workmen's Compensation			(391)	-
5150	Long Term Disability			(122)	-
6661	Software Purchases			-	250,000
6662	Software Maintenance			-	109,000
6750	Education Benefits			-	25,000
8171	Personal Computers/Accessories			-	330,000
1403	Collections	6790	Other Contractual Services	-	31,276
		8171	Personal Computers/Accessories	(3,600)	-
1404	Finance	5010	Regular Salaries	(31,557)	-
		5040	FICA	(2,414)	-

2020 Budget Adjustments

Exhibit A
Ordinance 5292
Floor Amendment
December 16, 2019
(Unchanged from December 9, 2019 version)

<u>Org #</u>	<u>Department</u>	<u>Account</u>	<u>Description</u>	<u>From</u>	<u>To</u>
		5050	Pension	(4,213)	-
		5070	Unemployment Insurance	(158)	-
		5110	Workmen's Compensation	(505)	-
		5150	Long Term Disability	(158)	-
		8171	Personal Computers/Accessories	(5,000)	-
1801	Recorder of Deeds	5010	Regular Salaries	(11,770)	-
		5040	FICA	(900)	-
		5050	Pension	(1,571)	-
		5070	Unemployment Insurance	(59)	-
		5110	Workmen's Compensation	(188)	-
		5150	Long Term Disability	(59)	-
5101	Non-Departmental	8170	Other Equipment - Medical Examiner	-	10,500
2701	Corrections	5010	Regular Salaries	-	158,108
		5040	FICA	-	11,942
		5050	Pension	-	20,840
		5070	Unemployment Insurance	-	781
		5110	Workmen's Compensation	-	2,498
		5150	Long Term Disability	-	781
		6661	Software Purchases	(13,000)	-
		8171	Personal Computers/Accessories	(108,430)	-
3004	County Municipal Court	6661	Software	(20,069)	-
		6790	Other Contractual Services	-	10,000
		8150	Furniture	-	5,000
4103	Family Support	5010	Regular Salaries	(168,127)	-
		5040	FICA	(12,862)	-
		5050	Pension	(178,793)	-
		5070	Unemployment Insurance	(164)	-
		5090	Salary Adjustments	(14,231)	-
		5110	Workmen's Compensation	(525)	-
		5150	Long Term Disability	(184)	-
		6620	Rent - Buildings	(40,280)	-
		8171	Personal Computers/Accessories	(23,500)	-
		6790	Other Contractual Services	-	23,500
		8140	Travel Expenses	-	8,000
		8150	Office Furniture & Fixtures	-	16,588
4201	Sheriff	5010	Regular Salaries	-	88,000
		5040	FICA	-	6,732
		5050	Pension	-	11,748
		5070	Unemployment Insurance	-	440
		5110	Workmen's Compensation	-	1,408
		5150	Long Term Disability	-	440
		6661	Software Purchases	(15,000)	-
		8120	Automobiles	(200,000)	-
		8170	Other Equipment	(92,516)	-
		8171	Personal Computers/Accessories	(5,000)	-
4501	EHRCC	5010	Regular Salaries	(7,458)	-
		5040	FICA	(571)	-
		5050	Pension	(996)	-
		5070	Unemployment Insurance	(37)	-
		5110	Workmen's Compensation	(119)	-
		5150	Long Term Disability	(37)	-
8001	University of Missouri Extension	6790	Other Contractual Services	-	10,000
			SUBTOTAL	(1,271,664)	1,271,664
Health Fund - 002					
1500	Health Services	5010	Regular Salaries	(137,247)	-
		5040	FICA	(10,499)	-
		5050	Pension	(18,322)	-
		5060	Insurance	(16,000)	-
		5070	Unemployment Insurance	(686)	-
		5110	Workmen's Compensation	(2,196)	-
		5150	Long Term Disability	(686)	-
		8171	Personal Computers/Accessories	(3,000)	-
2001	Medical Examiner	6790	Other Contractual Services	-	280,158
		8171	Personal Computers/Accessories	(5,000)	-
3501	Public Administrator	5010	Regular Salaries	(5,215)	-
		5040	FICA	(399)	-
		5050	Pension	(696)	-
		5070	Unemployment Insurance	(26)	-

2020 Budget Adjustments

Exhibit A
 Ordinance 5292
 Floor Amendment
 December 16, 2019
 (Unchanged from December 9, 2019 version)

Org #	Department	Account	Description	From	To
		5110	Workmen's Compensation	(83)	-
		5150	Long Term Disability	(25)	-
		6110	Postage	-	2,000
		7010	Office Supplies	-	1,000
		8171	Personal Computers/Accessories	(4,500)	-
4206	Sheriff - Emergency Preparedness	5010	Regular Salaries	(81,954)	-
		5040	FICA	(4,739)	-
		5050	Pension	(8,271)	-
		5060	Insurance	(10,000)	-
		5070	Unemployment Insurance	(310)	-
		5110	Workmen's Compensation	(991)	-
		5150	Long Term Disability	(310)	-
		8171	Personal Computers/Accessories	(2,000)	-
9000	Allowance for Outside Agencies	6789	Outside Agency Funding	(3,000,000)	-
7912	After the Harvest	6789	Outside Agency Funding	-	20,000
7779	Bishop Sullivan	6789	Outside Agency Funding	-	30,000
7707	Calvary Community Outreach Network	6789	Outside Agency Funding	-	43,000
7711	Community Services League	6789	Outside Agency Funding	-	30,000
7907	First Call	6789	Outside Agency Funding	-	198,385
7913	Footprints	6789	Outside Agency Funding	-	30,000
7775	Foster Adopt Connect	6789	Outside Agency Funding	-	20,000
7771	Giving the Basics	6789	Outside Agency Funding	-	50,000
7772	Happy Bottoms	6789	Outside Agency Funding	-	15,000
8002	Harvesters	6789	Outside Agency Funding	-	75,000
7908	Healing House	6789	Outside Agency Funding	-	67,200
7606	Journey to New Life	6789	Outside Agency Funding	-	30,000
7704	KC CARE Clinic - AIDS	6789	Outside Agency Funding	-	60,000
7605	KC Care Clinic - General Medical/Dental	6789	Outside Agency Funding	-	159,544
7793	Lee's Summit CARES	6789	Outside Agency Funding	-	14,375
7778	Midwest Music	6789	Outside Agency Funding	-	20,000
7716	MOCSA	6798	Outside Agency Funding	-	30,000
7742	Northwest Communities Development	6789	Outside Agency Funding	-	75,000
7706	One Good Meal	6789	Outside Agency Funding	-	50,000
7743	Operation Breakthrough	6789	Outside Agency Funding	-	70,000
7731	Palestine Senior Citizens Center	6789	Outside Agency Funding	-	120,000
7769	River of Refuge	6789	Outside Agency Funding	-	92,300
7718	Rose Brooks	6789	Outside Agency Funding	-	10,000
7713	Samuel U Rodgers Health Center	6789	Outside Agency Funding	-	479,488
7903	Seton Center	6789	Outside Agency Funding	-	35,000
7774	Sheffield Place	6789	Outside Agency Funding	-	15,000
7601	Swope Health Services	6789	Outside Agency Funding	-	446,214
7750	Swope Ridge Geriatric Center	6789	Outside Agency Funding	-	100,000
7759	Union Station	6789	Outside Agency Funding	-	58,000
7736	United Inner City Services	6789	Outside Agency Funding	-	415,744
5023	Westside CAN	6789	Outside Agency Funding	-	42,500
7784	Whatsoever Community Center	6789	Outside Agency Funding	-	38,250
7790	Working Families Friend	6789	Outside Agency Funding	-	60,000
			SUBTOTAL	(3,293,158)	3,293,158
Park Fund - 003					
1601	Director Parks	8171	Personal Computers/Accessories	(15,000)	-
		6790	Other Contractual Services	-	15,000
1605	Park Safety/Interpretation	8171	Personal Computers/Accessories	(2,000)	-
		6790	Other Contractual Services	-	2,000
			SUBTOTAL	(17,000)	17,000
Road and Bridge Fund - 004					
1501	Director Public Works	5010	Regular Salaries	(3,088)	-
		5025	Part Time Salaries	(7,202)	-
		5040	FICA	(787)	-
		5050	Pension	(412)	-
		5060	Insurance	(20,000)	-
		5070	Unemployment Insurance	(15)	-
		5110	Workmen's Compensation	(49)	-
		5150	Long Term Disability	(15)	-
		8171	Personal Computers/Accessories	(750)	-
		6790	Other Contractual Services	-	32,320
1502	Engineering	8171	Personal Computers/Accessories	(5,713)	-
		6790	Other Contractual Services	-	5,713
1504	Public Works Development	8171	Personal Computers/Accessories	(3,000)	-
		6790	Other Contractual Services	-	3,000
1506	Road and Bridge Maintenance	8171	Personal Computers/Accessories	(5,600)	-
		6790	Other Contractual Services	-	5,600
			SUBTOTAL	(46,633)	46,633
Anti-Drug Sales Tax Fund - 008					
2304	Detention Center Population Control	5010	Regular Salaries	(5,387)	-

2020 Budget Adjustments

Exhibit A
Ordinance 5292
Floor Amendment
December 16, 2019
(Unchanged from December 9, 2019 version)

Org #	Department	Account	Description	From	To
		5040	FICA	(412)	-
		5050	Pension	(719)	-
		5070	Unemployment Insurance	(27)	-
		5110	Workmen's Compensation	(88)	-
		5150	Long Term Disability	(27)	-
		6790	Other Contractual Services	-	543,040
2701	Corrections	5010	Regular Salaries	(252,110)	-
		5040	FICA	(19,286)	-
		5050	Pension	(33,657)	-
		5060	Insurance	(102,394)	-
		5070	Unemployment Insurance	(1,261)	-
		5110	Workmen's Compensation	(4,034)	-
		5150	Long Term Disability	(1,261)	-
		6790	Other Contractual Services	(122,380)	-
4151	Jackson County Drug Task Force	6790	Other Contractual Services	(100,000)	-
		6798	Grant Match	-	100,000
4154	Prosecuting Attorney Deferred Prosecution	5010	Regular Salaries	(31,200)	-
		5040	FICA	(2,387)	-
		5050	Pension	(4,165)	-
		5070	Unemployment Insurance	(158)	-
		5110	Workmen's Compensation	(499)	-
		5150	Long Term Disability	(156)	-
		8171	Personal Computers/Accessories	(25,000)	-
		6790	Other Contractual Services	-	25,000
4156	Prosecutor Community Crime/Prevention	5010	Regular Salaries	(73,191)	-
		5040	FICA	(5,599)	-
		5050	Pension	(9,771)	-
		5070	Unemployment Insurance	(386)	-
		5110	Workmen's Compensation	(1,171)	-
		5150	Long Term Disability	(386)	-
		6790	Other Contractual Services	(120,973)	-
4401	COMBAT Administration	8171	Personal Computers/Accessories	(3,000)	-
		8790	Other Contractual Services	-	3,000
4402	Combat Prevention	6005	Community Crime Prevention	-	250,000
			SUBTOTAL	(921,040)	921,040
County Improvement Fund - 013					
9100	Operating Transfers	6105	Operating Transfers	(2,448,361)	-
5113	Non-Departmental County Improvement Fund	6790	Other Contractual Services	-	2,448,361
			SUBTOTAL	(2,448,361)	2,448,361
E911 System Fund					
5031	Emergency 911	6430	Telephone Utility	(600,000)	-
			SUBTOTAL	(600,000)	-
Recorders Technology - 042					
1801	Recorder of Deeds	8172	Printers	-	8,369
			SUBTOTAL	-	8,369
Assessment Fund - 045					
1902	Assessment	5010	Regular Salaries	(1,583,920)	-
		5040	FICA	(121,170)	-
		5050	Pension	(211,453)	-
		5060	Insurance	(658,000)	-
		5070	Unemployment Insurance	(7,920)	-
		5110	Workmen's Compensation	(25,343)	-
		5150	Long Term Disability	(7,920)	-
		6120	Car Allowance	(156,000)	-
		6121	Parking Expenses	(1,050)	-
		6140	Travel Expense	(25,700)	-
		6160	Meeting Expense	(2,100)	-
		6185	Coffee & Water Expenses	(2,520)	-
		6540	Maintenance & Repair Office Equipment	(2,940)	-
		6641	Copier Rental & Maintenance	(5,040)	-
		6661	Software Purchases	(5,000)	-
		6662	Software Maintenance	(200,000)	-
		6710	Dues & Memberships	(3,150)	-
		6750	Education Benefits	(25,200)	-
		7010	Office Supplies	(6,720)	-
		7020	Reference Books	(1,200)	-
		7041	Copier Paper	(840)	-
		7190	Wearing Apparel	(1,260)	-

2020 Budget Adjustments

Exhibit A
 Ordinance 5292
 Floor Amendment
 December 16, 2019
 (Unchanged from December 9, 2019 version)

<u>Org #</u>	<u>Department</u>	<u>Account</u>	<u>Description</u>	<u>From</u>	<u>To</u>
		7400	Signs, Badges & Markers	(2,310)	-
		8020	Building & Improvements	(58,000)	-
		8150	Office Furniture	(75,600)	-
		8171	Personal Computers/Accessories	(219,500)	-
5007	Board of Equalization	8171	Personal Computers/Accessories	(7,132)	-
8005	Non-Mandated Contingency	8830	Contingency Fund	-	1,566,626
			SUBTOTAL	(3,414,987)	1,566,626
Sheriff Revolving Fund - 048					
4201	Sheriff	8171	Personal Computers/Accessories	(5,000)	-
		6790	Other Contractual Services	-	5,000
			SUBTOTAL	(5,000)	5,000
			GRAND TOTAL	\$ (12,017,843)	# \$ 9,577,851
			Amount Out of Balance	(2,439,992)	
			Appropriation increase - Recorder's Tech	(8,369)	
			Appropriation reduction - E911	600,000	
			Appropriation reduction - Assessment	1,848,361	
			Amount Out of Balance - Reconciled	(0)	

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 2021. An index study/manual level study will be completed and submitted by <u> 8 </u> - <u> 30 </u> - <u> 2020 </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 </u> - <u> 30 </u> - <u> 2020 </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 - 2020 .	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, 2021.	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 2021 land values and improvement costs, up to replacement cost new prior to conducting field review, to be completed by 8 / 30 / 2020 .	Commercial Department Residential Department Research Analysts
<p align="center">If your county’s 2017 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 2020-2021 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 2021 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 2018, 2019, 2020.	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:		

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, 2021	To be submitted upon being approved or no later than February 28, 2021
C. Phase charts through December 31, 2021	December 31, 2019
D. Personnel Estimation Chart through December 31, 2021	December 31, 2019
E. Employment Schedule through December 31, 2021	December 31, 2019
F. Organization Chart to show overall responsibility and accountability.	December 31, 2019
G. Duties and responsibilities itemized for each personnel position.	December 31, 2019
H. A narrative description of all major phases, including standard procedures and assignments of responsibility.	December 31, 2019
I. Abated property report. To be submitted by November 1, 2021	November 1, 2021
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, 2019
B.	Income and Expense Forms	December 31, 2019
C.	Assessment Change Notice	December 31, 2019
D.	Infomal Hearing Forms	December 31, 2019
E.	Board of Equalization Forms	December 31, 2019
F.	Split Tax Statement Forms	December 31, 2019
G.	Statistical Analysis Forms/Reports	December 31, 2019
H.	Data Verification Forms/Letters for New Construction	December 31, 2019
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														
Change Notices				contracted										
Assmt Roll														
Email Assmt Roll to STC														
Altered Prop														
Computer Inv														
Public Traffic	150,000	55	X	X	X	X	X	X	X	X	X	X	X	X
Processing Transfers	45,000	50	X	X	X	X	X	X	X	X	X	X	X	X
Map/GIS Updates	20,000	20	X	X	X	X	X	X	X	X	X	X	X	X
COV Data Char. Letters	25,000	50	X	X	X	X	X	X	X	X	X	X	X	X
Sales Data Entry	30,000	50	X	X	X	X	X	X	X	X	X	X	X	X
Sales Field Reviews														
Sales to STC Res Ratio														
Sales Ratios														
Index/Map LVI														
Land Analysis														
Building/Depriv Study														
New System Data Entry RP														
Contract/New Const/Field Review	9,000	15	X	X	X	X	X	X	X	X	X	X	X	X
New Const Data Entry/Cal.	9,000	60	X	X	X	X	X	X	X	X	X	X	X	X
New Const Office Review	9,000	60	X	X	X	X	X	X	X	X	X	X	X	X
Preliminary Calculations	10,000	20	X	X	X	X	X	X	X	X	X	X	X	X
Final Field Review	10,000	20	X	X	X	X	X	X	X	X	X	X	X	X
Final Data Entry/Cal.	50,000	100	X	X	X	X	X	X	X	X	X	X	X	X
Final Office Review	50,000	100	X	X	X	X	X	X	X	X	X	X	X	X
Parcel Review Contracted														
PP Preparer/Mail														
PP 2nd Notices														
Process PP Lists	300,000	90	X	X	X	X	X	X	X	X	X	X	X	X
PP Data Entry	150,000	90	X	X	X	X	X	X	X	X	X	X	X	X
Informal Hearings	15,000	75												
BOE Hearings	7,000	75	X	X	X	X	X	X	X	X	X	X	X	X
STC Hearings														
Define Market Areas														
Hearing Set-Up	10,000	100												
Processing PP after close of book	20,000	50												

Phase Chart 2020

Administration	January	February	March	April	May	June	July	August	September	October	November	December
Change Notices												
Public Traffic	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36
Processing Transfers	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
Map/GIS Updates	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17
COV Data Char. Letters	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08
Sales Data Entry	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New System Data Entry RP												
New Const Field Rev	3.00	3.00	3.00	3.00	3.00			3.00	3.00	3.00	3.00	3.00
New Const Data Entry/Cal.	0.75	0.75	0.75	0.75	0.75			0.75	0.75	0.75	0.75	0.75
New Const Office Review	0.75	0.75	0.75	0.75	0.75			0.75	0.75	0.75	0.75	0.75
Preliminary Calculations											12.50	12.50
Final Field Review	10.00	10.00	10.00									
Final Data Entry/Cal.	5.00	5.00	5.00							5.00	5.00	5.00
Final Office Review	5.00	5.00	5.00							5.00	5.00	5.00
Parcel Review Contracted												
PP Prepare/Mail												
PP 2nd Notices												
PP Process Lists	27.78	27.78	27.78	27.78	27.78	27.78						
PP Data Entry	13.89	13.89	13.89	13.89	13.89	13.89						
Informal Hearings					6.67	6.67						
BOE Hearings	0.60	0.60	0.60	0.60	0.60	0.60		0.60	0.60			
Define Market Areas												
Hearing Set-Up						1.67				1.67		
Processing PP after close of book										3.33		3.33
Total	90.63	90.63	80.63	70.63	77.30	74.47	29.46	33.96	31.69	41.69	54.19	54.19

Average Number of Employees: 60.79

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				contracted										
Assmt Roll														
Email Assmt Roll to STC														
Abated Prop														
Computer Inv														
Public Traffic	150,000	55	X	X	X	X	X	X	X	X	X	X	X	X
Processing Transfers	45,000	50	X	X	X	X	X	X	X	X	X	X	X	X
Map/GIS Updates	20,000	20	X	X	X	X	X	X	X	X	X	X	X	X
COV Data Char Letter	30,000	20	X	X	X	X	X	X	X	X	X	X	X	X
Sales Data Entry	30,000	50	X	X	X	X	X	X	X	X	X	X	X	X
Sales Field Reviews			X											
Sales to STC Res Ratio														
Sales Ratios														
Index/Main Lvl														
Land Analysis														
Building/Deepee Study														
New System Data Entry RP														
Contracted/New Const Field Rev	9,000	15	X	X	X	X	X	X	X	X	X	X	X	X
New Const Data Entry/Cal.	9,000	60	X	X	X	X	X	X	X	X	X	X	X	X
New Const Office Review	9,000	60	X	X	X	X	X	X	X	X	X	X	X	X
Preliminary Calculations	10,000	20	X	X	X	X	X	X	X	X	X	X	X	X
Final Field Review	10,000	20	X	X	X	X	X	X	X	X	X	X	X	X
Final Data Entry/Cal.	50,000	100	X	X	X	X	X	X	X	X	X	X	X	X
Final Office Review	50,000	100	X	X	X	X	X	X	X	X	X	X	X	X
Parcel Review Contracted														
PP Prepare/Mail				contract Strham										
PP 2nd Notices														
Process PP Lists	300,000	90	X	X	X	X	X	X	X	X	X	X	X	X
PP Data Entry	150,000	90	X	X	X	X	X	X	X	X	X	X	X	X
Informal Hearings	15,000	75												
BOE Hearings	7,000	75												
STC Hearings														
Processing PP after close of book	20,000	50												
Hearing Set -Up	10,000	150												

Administration	January	February	March	April	May	June	July	August	September	October	November	December
Change Notices												
Public Traffic	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36
Processing Transfers	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
Map/GIS Updates	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17
COV Data Char Letter	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25
Sales Data Entry	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New System Data Entry RP												
New Const Field Rev	3.00	3.00	3.00	3.00	3.00			3.00	3.00	3.00	3.00	3.00
New Const Data Entry/Cal.	0.75	0.75	0.75	0.75	0.75			0.75	0.75	0.75	0.75	0.75
New Const Office Review	0.75	0.75	0.75	0.75	0.75			0.75	0.75	0.75	0.75	0.75
Preliminary Calculations	12.50	12.50										
Final Field Review	10.00	10.00	10.00									
Final Data Entry/Cal.	5.00	5.00							5.00	5.00	5.00	5.00
Final Office Review	5.00	5.00							5.00	5.00	5.00	5.00
Parcel Review Contracted												
PP Prepare/Mail												
PP 2nd Notices												
PP Process Lists	27.78	27.78	27.78	27.78	27.78	27.78						
PP Data Entry	13.89	13.89	13.89	13.89	13.89	13.89						
Informal Hearings					5.00	5.00						
BOE Hearings							2.33	2.33				
Processing PP after close of boo							3.33	3.33	3.33	3.33	3.33	3.33
Hearing Set-Up												
Total	106.70	106.70	84.20	74.20	79.20	74.70	33.69	38.19	35.86	45.86	45.86	45.86

Average Number of Employees: 64.25

Employee Schedule

# of Emp	Job Description	2020												2021											
		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	
2	Deputy	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
1	Residential Supervisor	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
2	Res Appr Coordinator/Spec Proj Coordinators	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
1	Residential Senior Appraisers	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
4	Residential Appraisers	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
1	Residential - 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	Senior Commercial Appraiser	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
1	Senior Project Manager	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
1	System Administrator	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
1	Senior 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	
4	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	BPP Supervisor	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
1	BPP Audit Appeals Examiner	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
4	Auditors	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
3	BPP-Clerk	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
0	Taxpayer Support-Admin Asst (Acting Sup)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
4	Lead Clerks	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
16	Clerks	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
1	Taxpayer Assistance - Lead Clerk (Acting Sup)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
3	Taxpayer Assistance -Clerks	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
1	Special Assessment Supervisor	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
1	Tax & Records Coordinator	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
1	Exemptions 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	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
1	Tax Payer Assistant Supervisor		x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
0.5	Seasonal Clerk		x	x	x	x	x	x	x	x						x	x	x	x	x	x	x			
2	GIS		x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	
60.5	Total Number of Employees																								

Preliminary Budget Summary

Report amounts to nearest \$1.00 increment

Expenditure Summary	Approved 2019	Requested 2020	Projected 2021
Salaries	\$3,766,008	\$4,222,374	To be submitted upon being approved by county or no later than February 28, 2021
Office Expenses and Non-Computer Related Equipment	\$24,620	\$24,620	
Mileage Expense Only	\$113,700	\$113,700	
Education and Training	\$12,000	\$12,000	
Hardware/Software Computer	\$17,900	\$17,900	
Leased Equipment	\$22,000	\$22,000	
Contracts and Other Expenses	\$2,026,890	\$2,008,490	
Total	\$5,983,118	\$6,421,084	

Sources of Revenue Available:	Approved 2019	Requested 2020	
County General Revenue	\$0	\$0	
Tax Collection Withholding	\$5,088,716	\$4,527,406	
State Reimbursement	\$894,402	\$899,643	
Other			
Prior Year Net Cash Available December 31		\$994,035	
Total	\$5,983,118	\$6,421,084	

Current Parcel Count	298,134	299,881	
Cost Per Parcel	\$20.07	\$21.41	

Vacant Positions		As of 6/15/2020
	3 Senior Residential Appraisers	
	1 Residential Appraiser	
	1 Commercial Appraisal Supervisor	
	4 Senior Commercial Appraisers	
	1 Research Analyst	
	1 Business Personal Property Auditor	
	1 Taxpayer Support Administrator (IPP Supervisor)	
	5 Clerks	

ASSESSMENT DEPARTMENT

Mission Statement

Assessment is the process of placing market value on a property for the purpose of property taxation. Reassessment is an update of all real property parcels in the County, directed by the Director of Assessment to equalize values among taxpayers and to adjust values to current market conditions. The Director of Assessment is required by Missouri State Statute 137.115 to establish the fair market value of all real property as of January 1 of every odd year (like 2019 and 2021). The assessed value is applied to the tax rates established by the taxing districts to determine the amount of tax levied against each property.

The mission of the Jackson County Assessment Department is to provide the assessment rolls to political subdivisions and taxpayers, so they have a fair and equitable basis for the levying and paying of taxes. The Assessment Department is required to achieve and maintain a common level of assessment for all real estate by both, the International Association of Assessing Officers (IAAO) recommended standard and the Missouri State Tax Commission (STC) recommended standard as tested and determined by the STC. The department conducts a physical reassessment of real property in odd-numbered years. The department also assesses the value of business and personal property on an annual basis.

Goals

Current goals of the department are to continue to improve the level of customer service and taxpayer assistance. We want to effectively educate the citizens of Jackson County about the assessment process and how they can directly and effectively participate in that process.

The department also seeks to maintain a real estate Informal Review and Board of Equalization appeal level at or below the International Association of Assessing Officers (IAAO) recommended standard of 10-percent of all real estate parcels during the 2021 reassessment cycle.

Objectives

The objectives of the Assessment Department are to accurately assess all real and personal property in Jackson County. To educate taxpayers about the assessment process and their rights as taxpayers. To create and maintain an efficient and transparent reassessment process. Maintain an accurate system that allows taxpayers to access their records to update as needed electronically.

Assesment

FTE (Full Time Equivalent) by Home Department

Position	2019 Adopted FTEs	2020 Adopted FTEs
Administrative Assistant	1.0	1.0
Appraisal Supervisor	1.0	1.0
Audit/Appeals Supervisor	1.0	1.0
Business Personal Property Auditor	5.0	5.0
Business Personal Property Supervisor	1.0	1.0
Clerk	24.0	24.0
Commercial Appraiser	1.0	1.0
Commercial Property Appraisal Supervisor	1.0	1.0
Deputy Director	1.0	1.0
Economic Activity Tax and Records Coordinator	1.0	1.0
Director	1.0	1.0
Exemption Analyst	1.0	1.0
Land Clerk	5.0	5.0
Office Administrator	1.0	1.0
Research Analyst	5.0	5.0
Residential Appraisal Coordinator	1.0	1.0
Residential Appraiser	5.0	5.0
Senior Admin Manager	1.0	1.0
Special Projects Coordinator	1.0	1.0
Sr. Commercial Appraiser	5.0	5.0
Sr. Project Manager	1.0	1.0
Sr. Residential Appraiser	4.0	4.0
Sr. Research Analyst	1.0	1.0
Tax Incentive Specialist	1.0	1.0
System Administrator	1.0	1.0
Tax Payer Assistant Supervisor	1.0	1.0
Tax Incentive & Abatement Specialist	1.0	1.0
Taxpayer Support Admin	1.0	1.0
	74.0	74.0

Assessment Department
1988

Line Item Description	Previous Year		Current Year		Budget Year	
	2018	2019	Exp. as of	2020	2020	2020
	Actual	Adopted	12/31/2019	Request	Rec.	Adopted
Assessment Fund						
5000 Regular Salaries	\$ 2,192,883	\$ 2,518,002	\$ 2,066,281	\$ 2,518,002	\$ 4,101,922	\$ 2,518,002
5020 Seasonal Salaries	45,488	62,400	42,741	62,400	62,400	62,400
5030 Overt Time Salaries	38,884	34,800	158,088	34,000	34,000	34,800
5040 FICA Taxes	172,042	200,802	171,670	200,002	321,175	200,802
5050 Pension Contributions	345,474	356,259	326,571	340,892	552,144	348,881
5060 Insurance Benefits	408,569	585,345	455,690	595,345	1,251,345	595,345
5064 Insurance Flood Cost and Dental	-	-	327	-	4,142	4,142
5062 HSA Contribution	-	-	-	-	15,000	15,000
5063 Insurance Admin Fee	-	-	4,558	-	66,759	66,759
5070 Unemployment Insurance	-	-	-	-	12,588	4,670
5090 Salary Adjustments	-	-	-	-	363,747	364,747
5130 Workman's Compensation	-	-	-	-	40,288	14,945
5150 Long Term Disability	-	-	-	-	12,500	4,670
Total Personnel Services	3,184,431	3,766,008	3,225,747	3,750,441	6,836,500	4,222,334
6020 Legal Services	-	600,000	38,800	100,000	100,000	100,000
6080 Other Professional Services	38,588	360,000	121,295	360,000	360,000	360,000
6130 Postage	(7,462)	303,000	348,798	303,000	303,000	303,000
6138 Car Allowance & Mileage	79,486	113,700	89,922	113,700	269,700	113,700
6121 Parking Expenses	-	500	-	500	1,500	500
6140 Travel Expense	7,846	10,500	11,419	10,500	15,788	10,800
6160 Meeting Expense	1,380	2,800	2,216	2,000	4,000	2,800
6165 Coffee & Water Service	1,705	3,800	2,981	3,000	5,520	3,800
6230 Printing	83,868	150,000	109,742	150,000	150,000	150,000
6240 Office Services Charges	-	100	-	100	100	100
6520 Maint & Repair - Auto Equip	2,858	2,300	1,433	2,200	2,200	2,200
6540 Maint & Repair - Office Equip	296	2,800	-	2,000	4,948	2,800
6541 Copier Rental/Maintenance	17,204	22,000	9,900	22,000	27,848	22,800
6543 Mobile Phone/Pager Rental	1,883	1,120	1,281	1,300	1,300	1,300
6664 Software Purchases	20	5,000	-	5,000	5,000	-
6662 Software Maintenance	-	526,096	486,146	526,096	726,096	526,096
6730 Dues & Memberships	1,793	4,800	952	4,800	7,928	4,800
6750 Education Benefits	8,098	12,000	11,145	12,000	17,200	12,000
6790 Other Contractual Services	3,527	559,164	584,188	559,164	559,164	559,164
Total Contractual Services	227,285	2,177,380	1,819,156	2,177,380	2,600,580	2,171,880
6836 Office Supplies	1,254	12,000	1,196	12,000	18,720	12,000
6880 Reference Books/Publications	1,125	2,200	1,125	2,200	1,400	2,200
7042 Paper Supplies - Copier Paper	2,388	5,820	5,575	5,820	6,688	5,820
7110 Gasoline	1,487	2,200	1,264	2,200	2,200	2,200
7190 Wearing Apparel	1,982	1,200	-	1,200	2,480	1,200
7230 Other Operating Supplies	302	-	-	-	-	-
7480 Sign, Badge & Markers	-	1,200	-	1,200	1,500	1,200
Total Supplies	12,499	24,620	17,270	24,620	38,928	24,620
8020 Buildings & Improvements	-	-	-	-	58,800	-
8150 Office Furniture & Fixtures	4,233	-	1,657	-	75,600	-
8388 Radio/Communications Equipment	-	2,210	1,579	2,210	2,210	2,210
8170 Other Equipment	751	-	-	-	-	-
8171 Personal Computer/Accessories	7,579	12,000	2,420	12,000	219,500	-
Total Capital Outlay	12,563	15,110	9,667	15,190	355,310	2,210
Total Assessment Fund	\$ 3,486,777	\$ 5,988,118	\$ 5,071,840	\$ 5,967,951	\$ 9,828,940	\$ 6,421,884
Total Assessment Department	\$ 3,486,777	\$ 5,988,118	\$ 5,071,840	\$ 5,967,951	\$ 9,828,940	\$ 6,421,884