

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

A RESOLUTION requesting, on behalf of all Jackson County residential property taxpayers, that the Board of Equalization review the assessment process for legal defects and deficiencies and equalize property valuations subsequent to such an inquiry.

RESOLUTION NO. 21360, August 7, 2023

INTRODUCED BY Sean Smith, County Legislator

WHEREAS, the Legislature has observed substantial difficulties in the Jackson County 2023 reassessment process that have resulted in over 40,000 Appeals; and,

WHEREAS, it is widely understood that the volume of errors associated with the Jackson County 2023 reassessment cannot be readily enumerated; and,

WHEREAS, members of the Legislature have heard evidence that the available appeal methods of assessed values were not easily and universally accessible to all Jackson County taxpayers; and,

WHEREAS, the ability of Jackson County to set a proper and lawful levy rate relies upon having reasonable and reliable values for all properties within Jackson County Missouri, but the volume of outstanding appeals cannot be resolved in time for the Jackson County Legislature to accurately set the levy rate; and,

WHEREAS, the County Executive has failed to correct errors in the assessment process; and,

WHEREAS, the Board of Equalization is the authority to correct the errors in the assessment process and has a duty to do so; and,

WHEREAS, Missouri State statute sets out the Board of Equalization authority to "hear complaints and equalize the valuation and assessments upon all real and tangible personal property taxable by the county so that all the property shall be entered on the tax book at its true value." §138.030.2, RSMo.; and,

WHEREAS, the Missouri Supreme Court has held that a county Board of Equalization has the full power and duty under this statute to issue orders raising and lowering valuations across property classifications to effect intra-county equalization. See *May Dept. Stores Company v. State Tax Commission, et al.*, 308 S.W. 2d 748, at 759 (Mo. 1958); and,

WHEREAS, the Missouri Supreme Court has affirmed the power of a board of equalization to issue county-wide equalization orders numerous times. In *State ex rel Stone v. Christian County Bank*, 234 Mo. 194 (Mo. 1911); and,

WHEREAS, the Jackson County's Board of Equalization is well within its statutory

and judicially proscribed authority to issue a single order setting the valuations of the Jackson County Office of the Assessor at a flat percentage increase above 2021 valuations where it believes the 2023 assessment had failed to reflect true market value; now therefore,

BE IT RESOLVED that the Jackson County Legislature does hereby formally and affirmatively request that the Board of Equalization review and equalize the market valuation of all residential real property which was calculated and distributed to taxpayers during the 2023 reassessment process.

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

APPROVED AS TO FORM:

Bryan O Wonsky

County Counselor

Certificate of Passage

I hereby certify that the attached resolution, Resolution No. 21360 of August 7, 2023, was duly passed on August 14, 2023 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 9

Nays 0

Abstaining 0

Absent 0

8.14.2023

Date

Mary Jo Spino

Mary Jo Spino, Clerk of Legislature