NOT INTRODUCED

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AN ORDINANCE ESTABLISHING THE PROPERTY ASSESSMENT RELIEF REVIEW PROGRAM FOR FORMER PROPERTY OWNERS AND OTHER UNADDRESSED TAXPAYERS NEEDING RECALCULATION; DIRECTING THE COUNTY EXECUTIVE TO ESTABLISH A COMPREHENSIVE REVIEW PROCESS FOR RESIDENTIAL, COMMERCIAL, AGRICULTURAL, AND OTHER ELIGIBLE PROPERTY CLASSIFICATIONS; AUTHORIZING RECOMMENDATIONS FOR REFUNDS OR OTHER LAWFUL RELIEF WHERE PROPERTY TAXES WERE OVERPAID DUE TO ERRONEOUS OR UNLAWFUL ASSESSMENTS; AND PROVIDING REPORTING REQUIREMENTS TO THE LEGISLATURE.

Intro MA

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

Section 1. Title.

This Ordinance shall be known and may be cited as the **Property Assessment Relief Review Ordinance of 2026.**

Section 2. Findings.

The County Legislature finds that:

a. The County Executive has issued an Executive Order providing property tax relief for certain taxpayers affected by inaccurate or unlawful property assessments.

b. While the Executive Order provides meaningful relief to many current property owners, additional classes of taxpayers remain without an established process through which they may seek review.

c. Numerous residential, commercial, agricultural, industrial, nonprofit, and mixed-use property owners paid taxes based upon assessments that may have exceeded lawful valuation requirements.

d. Some affected property owners have since sold or otherwise transferred ownership of their property and therefore may not qualify for relief available to current property owners despite having personally paid the taxes in question.

e. Equity requires that relief be based upon the taxpayer who incurred the tax obligation rather than solely upon current ownership of the parcel.

f. A uniform countywide review process will promote fairness, transparency, consistency, and public confidence while protecting public resources.

g. It is therefore in the public interest to establish a formal review process for taxpayers whose circumstances are not adequately addressed under the existing Executive Order.

Section 3. Property Assessment Relief Review Program.

The County Executive shall establish a Property Assessment Relief Review Program to identify taxpayers who may have paid property taxes resulting from assessments later determined to have been excessive, erroneous, unlawful, or otherwise subject to correction.

The program shall include procedures for accepting applications, reviewing county records, verifying eligibility, calculating potential overpayments, and recommending appropriate relief consistent with Missouri law.

Section 4. Former Property Owners.

The review program shall specifically include taxpayers who:

a. Owned property during the assessment year or years under review;

b. Personally paid all or a portion of the property taxes;

c. Subsequently sold, conveyed, or otherwise transferred ownership of the property before implementation of the County Executive's relief program; and

d. Would otherwise be excluded from available relief solely because they no longer own the property.

Ownership of the property at the time relief is administered shall not, by itself, disqualify an applicant.

Section 5. Required Review Categories.

The County Executive shall develop separate review methodologies for each of the following property classifications:

Residential Property

The review shall include:

- Comparison of assessed values with corrected valuations where applicable;
- Verification of taxes actually paid;
- Identification of eligible former homeowners;
- Review of appeals previously filed;
- Determination of refund eligibility.

Commercial Property

The review shall include:

- Analysis of assessment methodology;
- Review of business ownership changes;
- Verification of tax payments by responsible entities;
- Identification of successor ownership issues;
- Calculation of potential overpayments.

Agricultural Property

The review shall include:

- Verification of agricultural classification;
- Productivity valuation review where applicable;
- Review of acreage classifications;
- Analysis of assessment changes;
- Determination of potential refund eligibility.

Other Property Types

The Executive may establish additional review procedures for industrial, nonprofit, exempt-transition, mixed-use, or other classifications as necessary.

Section 6. Review Standards.

The County Executive shall establish written standards including:

1. Documentation required from applicants;
2. County records to be examined;
3. Procedures for resolving ownership disputes;
4. Verification of the taxpayer who actually remitted payment;
5. Calculation methodology for potential refunds;
6. Applicable interest calculations where authorized by law;
7. Procedures for correcting duplicate claims;
8. Appeals process for denied applications;
9. Fraud prevention measures; and
10. Timelines for review and disposition

11. Ownership Verification Through Recorded Instruments. The County Executive shall utilize records maintained by the Jackson County Recorder of Deeds to verify changes in ownership, including warranty deeds, quitclaim deeds, trustee's deeds, beneficiary deeds, and other recorded conveyances, for the purpose of identifying taxpayers who owned and occupied residential property during the assessment period but subsequently transferred ownership prior to implementation of the Property Assessment Relief Review Program. Such recorded instruments shall be used to determine the dates of transfer, identify former property owners who may be eligible for review, and distinguish between taxpayers who incurred the property tax obligation and subsequent purchasers who were not responsible for the assessment at issue. The Executive may rely upon Recorder of Deeds records as prima facie evidence of ownership history, while allowing applicants to submit additional documentation when necessary to establish eligibility.

Section 7. Interdepartmental Cooperation.

The following offices shall cooperate in implementing this Ordinance:

- County Executive;
- Assessment Department;
- Collection Department;
- County Counselor;
- County Auditor;
- Finance Department; and
- Any additional departments necessary to administer the program.

The Executive may request information from the State Tax Commission, Recorder of Deeds, municipalities, title companies, or other governmental agencies as permitted by law.

Section 8. Report to the Legislature.

Within sixty (60) days of the effective date of this Ordinance, the County Executive shall submit a written implementation report to the Legislature that includes:

a. The proposed review procedures;

b. Estimated staffing requirements;

c. Estimated administrative costs;

d. Anticipated number of eligible taxpayers;

e. Estimated value of potential refunds by property class;

f. Legal authority supporting recommended refund procedures;

g. Recommendations for additional legislation if necessary.

Thereafter, quarterly reports shall be submitted until all eligible applications have been resolved.

Section 9. Recommendations for Refunds.

Upon completion of each review, the County Executive shall determine whether a taxpayer appears eligible for relief under applicable Missouri law and shall:

a. Issue refunds administratively where authorized;

b. Recommend additional legislative appropriations if necessary;

c. Recommend settlement agreements where appropriate;

d. Refer matters requiring judicial determination to the County Counselor.

Nothing in this Ordinance shall create an entitlement to relief beyond that authorized by Missouri law.

Section 10. Public Information.

The County Executive shall create publicly accessible guidance describing:

- Eligibility;
- Application procedures;
- Required documentation;
- Frequently asked questions;
- Estimated review timelines; and
- Contact information for assistance.

Section 11. Rulemaking Authority.

The County Executive may promulgate administrative rules consistent with this Ordinance to facilitate efficient administration of the review program.

Section 12. Severability.

If any provision of this Ordinance is held invalid, the remaining provisions shall remain in full force and effect.

Section 13. Effective Date.

This Ordinance shall take effect immediately upon its passage and approval as provided by the Jackson County Charter.