

**IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI**

**AN ORDINANCE** establishing a commercial property assessment rate cap in Jackson County, Missouri

**ORDINANCE NO. 5990**, June 18, 2025

**INTRODUCED BY** Manuel Abarca IV, County Legislator

WHEREAS, under Missouri state law, commercial real property is assessed at thirty-two percent (32%) of its fair market value for the purposes of ad valorem taxation; and

WHEREAS, comparable jurisdictions in neighboring Kansas counties, including Johnson County and Wyandotte County, assess commercial properties at rates closer to twenty-five percent (25%) of fair market value, creating a competitive disadvantage for Jackson County; and

WHEREAS, Missouri's Hancock Amendment limits overall property tax revenue increases to prevent excessive taxation by requiring revenue neutrality, except for new construction and improvements; and

WHEREAS, recent property assessments in Jackson County have led to a significant increase in tax liability for commercial property owners, with an average increase of twenty-four point three percent (24.3%) compared to thirteen point eight seven percent (13.87%) in neighboring Clay County; and

WHEREAS, the Jackson County Legislature finds it necessary to establish a local policy limiting commercial property tax assessment increases in order to promote economic competitiveness, provide stability to business owners, and ensure fair taxation; now therefore,

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

#### SECTION 1. – SHORT TITLE

This Ordinance shall be known and may be cited as the “Commercial Property Assessment Rate Cap Ordinance.”

#### SECTION 2. – DEFINITIONS

As used in this Ordinance:

- “Commercial real property” shall have the same meaning as defined under Missouri law.
- “Assessment cap” refers to a limitation on the increase of assessed valuation applied to commercial property for ad valorem tax purposes.

#### SECTION 3. – ESTABLISHMENT OF COMMERCIAL ASSESSMENT CAP

(A) For purposes of local implementation and recommendation to the Missouri State Tax Commission, Jackson County shall advocate for and seek authority to apply an annual cap on commercial real property assessment increases not to exceed fifteen percent (15%) over the prior year’s assessed valuation, excluding new construction or significant improvements.

(B) Until such authority is granted by the Missouri General Assembly or State Tax Commission, the Jackson County Assessor is directed to administer assessments in a manner that reflects fair and equitable treatment of commercial property owners, with consideration for competitive regional market rates and revenue neutrality requirements.

#### SECTION 4. – FISCAL IMPACT & COMPLIANCE

(A) The County Executive and Director of Assessment shall review the financial impact of this Ordinance annually and submit a report to the Legislature.

(B) Nothing in this Ordinance shall be interpreted to conflict with state law or limit the County's obligation to comply with state-mandated assessment procedures.

#### SECTION 5. – SEVERABILITY

If any section, subsection, clause, or phrase of this Ordinance is, for any reason, held to be invalid, such decision shall not affect the remaining portions of this Ordinance.

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

APPROVED AS TO FORM:

\_\_\_\_\_  
County Counselor

I hereby certify that the attached ordinance, Ordinance No. 5990 introduced on June 18, 2025, was duly passed on \_\_\_\_\_, 2025 by the Jackson County Legislature. The votes thereon were as follows:

Yeas \_\_\_\_\_

Nays \_\_\_\_\_

Abstaining \_\_\_\_\_

Absent \_\_\_\_\_

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 5990.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Frank White, Jr., County Executive