



JACKSON COUNTY

Office of the County Counselor

Jackson County Courthouse-2nd Floor
415 East 12th Street
Kansas City, MO 64106

To: Members of the Jackson County Legislature
Jackson County, Legislature

From: Bryan Covinsky
County Counselor

Date: August 25, 2025

RE: Legal guidance on Ordinance 5990 Commercial Property Rate Cap

The Jackson County Legislature (Legislature) has asked for a legal opinion on the ability of the Legislature to cap commercial property assessment that is outlined in pending Ordinance 5990.

Ordinance 5990 creates a new section of County Code that caps all commercial property assessments at an amount not to exceed a 15% over the prior year's assessed valuation.

This ordinance, if passed, would be in direct conflict with Missouri State Statutes. This would make it both invalid and unenforceable.

The assessment process is established under Missouri State Statutes Chapters 53 and 137, RSMo. These chapters grant the county assessor a myriad of powers regarding assessing real and personal property. It does not appear that any state law provisions exists which would grant the county commission any significant role in the assessment process.

As Jackson County is a charter county, the duties of the assessor and the Legislature are further governed by the Jackson County Charter (Charter). Article IV, section 5 of the Charter grants to the County Executive the power to assign the "duties and functions prescribed by law or this charter for the County Assessor." By Executive Order 17-20, dated November 3, 2017, the County Executive has assigned assessment duties to the Chief Administrative Officer and the Director of Assessment.

Article II, section 16.7 of the charter grants to the Legislature the authority to "Provide for the assessment, levy, equalization, and collection of all taxes now or hereafter authorized by the constitution or by law and prescribe a method or system to facilitate the assessment, calculation, extension and collection of taxes including the design of the books and forms and the purchase and installation of necessary devices." This provision grants the legislature the authority to adopt ordinances that would set out general procedures for assessment, such as those contained in chapter 20 of the Jackson County Code.

This authority would not extend to altering the Director of Assessment's statutorily mandated duty to assess property at its "true value in money" as set out in section 137.115, RSMo, among other provisions of the revised statutes.

This question has previously been presented to the Counselor's office twice in 2019 and the analysis of the same state statutes led to a similar conclusion.

There exists a state mandated administrative procedure for the correction or review of erroneous assessments. This procedure is the same for residential and commercial properties. If the Legislature believes that erroneous assessments have been made, it would be within its power to encourage taxpayers to use this administrative process, and to appeal their individual assessments. There is no mechanism in state statute or County Code that would allow the Legislature to change the assessed values of individual parcels.

The Board of Equalization is designated to hear such taxpayer appeals and if such taxpayer is still not in agreement with the value, they will be given the opportunity to appeal to the State Tax Commission as well.

Thus, based on the review of the statutory authority and Charter, the County Legislature has no authority to cap or modify the Director of Assessment's determination of fair market value.