

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

A RESOLUTION inviting the Missouri State Auditor to conduct a full comprehensive audit to examine and evaluate the management of Jackson County's fiscal, budgetary, and procurement policies and procedures related to the 2023 property assessment process.

RESOLUTION NO. 21380, August 21, 2023

INTRODUCED BY Sean E. Smith, Manuel Abarca IV, and Venessa Huskey, County Legislators

WHEREAS, the 2023 Reassessment has resulted in over 54,000 appeals by taxpayers; and,

WHEREAS, the Legislature passed on August 3, 2023, Resolution 21358 requesting payments to Tyler Technology be withheld by the County Executive until such time as the Legislature is satisfied that Tyler has met their performance obligations; and,

WHEREAS, thousands of taxpayers have reported difficulty with the appeal process including phone outages, excessive hold times, website errors and undue complexity; and,

WHEREAS, public confidence in the fairness, accuracy, and accessibility of the appeal process and is vital to good governance; and

WHEREAS, on dozens of occasions the Legislature has requested data regarding the assessment and appeal process that the administration has been unable to provide on a timely basis; and

WHEREAS, the Legislature recommends the scope of a selective audit related to the 2023 Reassessment:

- Review of the contracting process associated with vendors and suppliers who provided assistance with the 2023 assessment.
- Analysis of output of the initial 2023 assessment process conducted through a Computerized Assisted Mass Assessment.
- Audit of the project management, testing and associated impact of the 2023 assessment.
- Review, report and recommend improvements in the assessment and appeal processes undertaken by Jackson County in the 2023 assessment.
- Recommendations for improvements in organizations structure, systems and controls for future assessment and appeal needs.

and;

WHEREAS, the Legislature desires the Missouri State Auditor to conduct the audit in as expeditious a manner as possible and to prepare a written report noting findings, recommendations, and conclusions; now therefore,

BE IT RESOLVED by the County Legislature of Jackson County, Missouri, that the Legislature hereby requests that the Missouri State Auditor conduct a review and audit of the County's property tax assessment process in accordance with this Resolution.

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

APPROVED AS TO FORM:

Bryan O. Worsky

County Counselor

Certificate of Passage

I hereby certify that the attached resolution, Resolution No. 21380 of August 21, 2023, was duly passed on August 21, 2023 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 8

Nays 1

Abstaining 0

Absent 0

8.21.2023
Date

Mary Jo Spino

Mary Jo Spino, Clerk of Legislature