



## JACKSON COUNTY Office of the County Counselor

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### OPINION

TO: Jackson County Legislature

FROM: Whitney Miller  
Chief Deputy Jackson County Counselor

DATE: August 22, 2025

RE: Legal Review of Proposed Ordinance Amending Chapter 20 of the County Code to Establish Property Tax Payment Practices and Protections During Appeals

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This memorandum is written after reviewing the proposed ordinance amending chapter 20 of the Jackson County Code. The County Charter grants to the county 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." Article II, Section 16.7 County Code.

Below is a summary review of the violations per section in the proposed ordinance.

#### **Section I. State Law Conflicts Regarding Tax Collection and Penalties**

##### **Section 1(a) Payment Programs**

The proposed language would unlawfully delay the accrual of penalties and interest and impede the Collector's statutory duty. The proposed installment payment program, particularly the delay of interest and penalties on property taxes, directly conflicts with Missouri Revised Statutes:

- § 141.010 RSMo. Requires the Collector to proceed with the collection of delinquent land taxes. Taxes become delinquent as of January 1, at which point interest accrues at 18% annually.
- § 52.240 RSMo. Similarly mandates that taxes unpaid by December 31 accrue penalties and interest.

It would be lawful to create a payment program where taxpayers could pay their taxes prospectively based on the previous year's taxes.

#### **Section II. Appeal-Based Payment Extensions Conflict with State Statute**

Section 2 proposes automatic extensions of tax payments for property owners who file timely appeals and suspends penalties and liens on disputed amounts.

These provisions violate:

- § 141.010 RSMo., which does not provide an exception to interest accrual based on pending appeals.
- Creating new statutory exceptions at the local level exceeds the County's legal authority and would result in improper suspension of lawful collection activities.

### **Section III. Limitation on BOE Appeals Duration and Authority is Unlawful**

Section 3(a) is extra legal protection, in that property is not subject to the tax sale if it's pending an appeal, in litigation or until it has been tax delinquent for 3 years. Section 3(b)–(c) attempts to freeze property tax values if appeals remain unresolved for more than three years; and assigns taxing authority to the county legislature by establishing default values outside of BOE action.

These actions are not permitted under Missouri law:

- The BOE has the authority to raise, lower, or maintain assessed valuations. §§ 138.050, 138.060, and 138.100 RSMo.
- The County Legislature does not have the legal authority to determine or freeze property tax valuations.

### **Conclusion**

This proposed ordinance suffers from multiple legal defects, it conflicts with provisions in RSMo Chapters 52, 138, and 141. It exceeds the Legislature's authority under the Jackson County Home Rule Charter and improperly assigns valuation authority to the Legislature and limits BOE discretion. For these reasons, it is recommended that a substantial revision is done before any further consideration by the Legislature.