

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE enacting sections 9105., 9125., 9126., and 9127., Jackson County Code, 1984, relating to the Board of Equalization.

ORDINANCE NO. 4852, June 6, 2016

INTRODUCED BY Garry Baker, County Legislator

WHEREAS, it is in the best interests of the health, safety, and welfare of the citizens of Jackson County that the Legislature establish more formal procedures for the Board of Equalization to follow in receiving its determinations on citizens property valuation appeals; and,

WHEREAS, these procedures, which are consistent with state law, will better ensure fairness, transparency, and reviewability in the Boards proceedings; now therefore,

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

Section A. Enacting Clause. Sections 9105., 9125., 9126., and 9127., Jackson County, 1984, are hereby enacted, to read as follows:

9105. Membership Qualifications.

All members of the Board of Equalization, without regard to their method of appointment, shall be residents of Jackson County, and no member may hold any other County office. No member may be delinquent in any taxes due or owing to the County, to include any taxes due to or owed by any corporation, partnership, or other business entity owned or controlled by a member. If any member of the Board of Equalization shall become delinquent in any taxes described in this section, and shall fail to satisfy that delinquency within 30 days after receiving notice of the delinquency from the Director of Collection, that member shall forfeit his or her office. Further, no compensation shall be paid by the County to any member of the Board of Equalization who is or becomes delinquent in any taxes described in this section until the delinquency has been satisfied. A member's participation in the residential property tax installment program authorized by section 2060.-2065. of this Code shall not constitute a delinquency for purposes of this section, provided that the member is not delinquent on any required installment payment.

9125. Hearings.

The following procedures shall apply to all hearings of the Board of Equalization relating to tax appeals and valuation complaints:

9125.1 Separate Number.

Each tax appeal and/or valuation complaint shall be assigned a separate, unique case number.

9125.2 Testimony Under Oath.

All testimony, written or oral, heard or received by the Board, shall be taken under oath or affirmation. The Chairman and Vice Chairman shall have authority to administer oaths.

9125.3 Evidence.

At any hearing, the Assessment Department shall have the burden of introducing evidence of valuation required by section 137.115.1, RSMo.

9125.4 Written Ruling.

The Board shall issue a written decision on each matter heard, which must be supported by competent and substantial evidence on the record as a whole. The written decision shall include the following:

- a. County Assessment Department parcel number;
- b. The classification of the property involved, if the subject property is real estate;
- c. A description of the property involved as individual of business, if the subject property is personal property;

- d. Board of Equalization appeal number;
- e. Appearances of the parties;
- f. For cases resolved by stipulation;
 - i. Parties to stipulation;
 - ii. Dated of stipulation; and
 - iii. Amount of stipulation;
- g. For contested cases heard:
 - i. Description of evidence presented by Jackson County;
 - ii. Description of evidence presented by the owner/representative; and
 - iii. Description of any additional evidence considered by the Board of Equalization;
- h. A statement that the decision is based upon the evidence presented;
 - i. The amount of the new value if the assessed value is increased;
 - j. The amount of the new value if the assessed value is decreased;
 - k. A statement of the value of the property if the value is not increased or decreased; and
 - l. The date of the decision.

9125.5 Signed by Board.

Each decision of the Board of Equalization shall be signed by all members who heard the case. If any member is absent or there is a vacant position on the board, the decision shall so reflect.

9125.6 Written Notice.

A written notice of decision shall be mailed to the taxpayer/attorney/agent. The notice shall contain at least the following information:

- a. Date of mailing;
- b. Name and address of the recipient;
- c. Name of taxpayer;
- d. Parcel number;
- e. Appeal number;
- f. Address of property;
- g. Classification of property;
- h. Assessor's market and assessed values;
- i. Board's market and assessed values;
- j. Notice of right to appeal; and
- k. Deadline for filing appeal.

9125.7 Appeal.

Any party aggrieved by a final ruling of the Board in a contested case may appeal that ruling to the Missouri State Tax Commission in accordance with the procedures established under chapters 137 and 138, RSMo, and chapter 12 CSR30-3 of the Code of State Regulations.

9125.8 Hearing Officer.

Subject to the availability of funds, the Board may contract with a licensed attorney-at-law to conduct the hearing in any case or cases. Any such hearing officer may administer oaths and shall recommend written findings to the Board, which may issue and/or modify such findings as its ruling upon a majority vote.

9126. Documents To Be Retained.

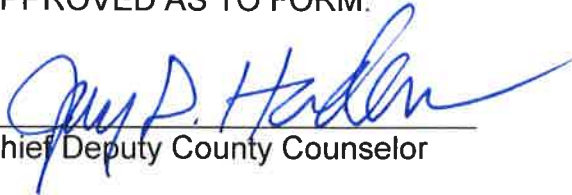
All appeal-related paperwork shall be retained, including documents presented to the Board of Equalization at any hearing, pursuant to procedures consistent with chapter 109, RSMo.

9127 Ethics Code to Apply

The Jackson County Ethics Code, sections 900. – 927. of this Code, shall apply to all proceedings of the Board. Pursuant to section 906 of the Code, no member of the Board may participate in any proceeding in which that member has a personal interest as defined by section 902.34 of the Code.

Effective Date: This Ordinance shall be effective immediately upon its passage by the County Executive.

APPROVED AS TO FORM:



Chief Deputy County Counselor



County Counselor

I hereby certify that the attached Ordinance, Ordinance No. 4852 introduced on June 6, 2016, was duly passed on June 20, 2016 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 9

Nays 0

Abstaining 0

Absent 0

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

6.20.16

Date



Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 4852.

6.20.2016

Date



Frank White, Jr., County Executive