

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE requiring the Jackson County Assessor to postpone any reclassification of short-term rental properties from residential to commercial until a full registration and reporting system can be established County-wide.

ORDINANCE NO. 5987, June 9, 2025

INTRODUCED BY Sean E. Smith, County Legislator

WHEREAS Jackson County and the greater Kansas City region will be hosting the World Cup in 2026; and,

WHEREAS, the KC 2026 Committee has estimated that the region may host over 650,000 travelers but only has 65,000 hotel rooms within a 100-mile radius; and,

WHEREAS, Jackson County needs to have policies which encourage more housing availability for this important event; and,

WHEREAS, the Assessor has expressed an intent to modify the categorization of certain Residential properties which may be identified as short-term rentals; and,

WHEREAS, the statutory and judicial authority cited by the Assessor for the modification of the classification of short-term rentals is based upon RSMo 137.016 (last revised in 2018) and Shipman v. Dominion Hospitality 148 S.W. 3d 821 (a 2004 decision by the Supreme Court); and,

WHEREAS, the policy change for classification of short-term rentals as commercial is based upon legislation and a judicial ruling that has not changed in 7 years, it is not necessary or prudent to make a change at this time; and,

WHEREAS, the Missouri Constitution, Article X, Section 3 specifies that taxes “shall be uniform upon the same class or subclass of subjects” which is not possible throughout Jackson County until a uniform registration process for short term rentals has been enacted and implemented; and,

WHEREAS, under Article 2 Section 16 paragraph 7, in the Jackson County Constitutional Home Rule Charter the Legislature has the following authority: “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”; now therefore,

BE IT ORDAINED that during the 2025 reassessment no parcel categorized as residential in the 2023 reassessment may be recategorized to commercial based primarily on the use of that property as a short-term rental.

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. 5987 introduced on June 9, 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. 5987.

Date

Frank White, Jr., County Executive