Res. #21380

Sponsor: Sean E. Smith Date: August 21, 2023

Completed by County Counselor's Office			
Action Requested:	Resolution	Res.Ord No.:	21380
Sponsor(s):	Sean E. Smith	Legislature Meeting Date:	8/21/2023

Introduction
Action Items: ['Authorize']
Project/Title:
A RESOLUTION inviting the Missouri State Auditor to conduct a full audit to examine and evaluate
Jackson County's property assessment processes

Request Summary

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

WHEREAS, the Legislature passed 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 experienced difficulty with the appeal process including phone outages, excessive holdtimes, website errors and undue complexity; and,

WHEREAS, public confidence in the fairness, accuracy and accessibility of the appeal process 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 a state audit related to the 2023 Property Assessments:

- 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.

Contact Information			
Department:	County Legislature	Submitted Date:	8/10/2023
Name:	Ashley M. Al-Shawish	Email:	AAI-Shawish@jacksongov.org
Title:	Legislative Aide	Phone:	816-881-3274

Budget Information			
Amount authorized by th	is legislation this fiscal yea	r:	\$ 0
Amount previously authorized this fiscal year:		\$ 0	
Total amount authorized after this legislative action:		\$	
Is it transferring fund?		No	
Single Source Funding:			
Fund:	Department:	Line Item Account:	Amount:
			!Unexpected End of
			Formula

Prior Legislation	
Prior Ordinances	
Ordinance:	Ordinance date:
Prior Resolution	
Resolution:	Resolution date:

Purchasing	
Does this RLA include the purchase or lease of	No
supplies, materials, equipment or services?	
Chapter 10 Justification:	

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Core 4 Tax Clearance Completed:	
Certificate of Foreign Corporation Received:	
Have all required attachments been included in	
this RLA?	

Compliance	
Certificate of Compliance	
Not Applicable	
Minority, Women and Ve	teran Owned Business Program
Goals Not Applicable for fo	ollowing reason: not spending money
MBE:	.00%
WBE:	.00%
VBE:	.00%
Prevailing Wage	
Not Applicable	

Fiscal Information

• This legislative action does not impact the County financially and does not require Finance/Budget approval.

Submitted by County Legislature requestor: Ashley M. Al-Shawish on 8/10/2023. Comments:

Returned for more information by Department Approver Mary Jo Spino on 8/10/2023 11:06:50 AM. Comments: mjs - title and typo in summary

Submitted by Requestor Ashley M. Al-Shawish on 8/14/2023 3:39:21 PM. Comments:

Approved by Department Approver Mary Jo Spino on 8/15/2023 11:06:56 AM. Comments: mjs

Not applicable by Purchasing Office Approver Barbara J. Casamento on 8/15/2023 12:58:51 PM. Comments:

Approved by Compliance Office Approver Ikeela Alford on 8/15/2023 2:17:37 PM. Comments:

Not applicable by Budget Office Approver Mark Lang on 8/15/2023 2:33:38 PM. Comments:

Returned for more information by Executive Office Approver Sylvya Stevenson on 8/16/2023 10:38:09 AM. Comments: Hello, because this is an invitation to the State Auditor to conduct an audit of any sort, the legislation will need to be an ordinance. Please resubmit as an ordinance. Thank you.

Submitted by Requestor Ashley M. Al-Shawish on 8/16/2023 12:04:21 PM. Comments:

Approved by Department Approver Mary Jo Spino on 8/16/2023 12:08:18 PM. Comments: mjs

Not applicable by Purchasing Office Approver Barbara J. Casamento on 8/16/2023 12:22:56 PM. Comments:

Approved by Compliance Office Approver Ikeela Alford on 8/16/2023 12:29:47 PM. Comments:

Not applicable by Budget Office Approver David B. Moyer on 8/16/2023 12:41:22 PM. Comments:

Approved by Executive Office Approver Sylvya Stevenson on 8/16/2023 1:55:21 PM. Comments:

Approved by Counselor's Office Approver Jamesia Manning on 8/17/2023 11:34:23 AM. Comments: