

**IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI**

**AN ORDINANCE** enacting subsection 2067. Jackson County Code, 1984 relating to tax credits and assessment adjustments.

**ORDINANCE NO. 6089**, June 1, 2026

**INTRODUCED BY** Sean E. Smith, County Legislator

WHEREAS, the 2023/2024 reassessment cycle for Jackson County resulted in extended litigation, media attention, and action by the Missouri State Tax Commission for issues related to Jackson County property values; and,

WHEREAS, the extended coverage of and changing circumstances surrounding the 2023 reassessment cycle has led to various legislation, and court orders being issued; and,

WHEREAS, County Executive Phil LeVota has ordered that Jackson County must rollback and reduce the residential assessments of 2023 and 2024 to be capped at a 15% increase to comply with the Missouri State Tax Commission's Order;  
and,

WHEREAS, it is in the best interests and welfare of the citizens of Jackson County for a new section of the Jackson County Code, 1984 to be created to codify the County Executive's order and resolution of the 2023 reassessment cycle to apply these tax credits in the future; now therefore,

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

Section A. Enacting Clause, Section 2067., Jackson County Code 1984 is hereby enacted to be known as section 2067. to read as follows:

2067. LeVota Tax Credits

This section is intended to codify the residential assessment relief plans as announced and ordered by County Executive Phil LeVota on November 7, 2025.

2067.1 In compliance with an order issued by the Missouri State Tax Commission, all subclass 1 real property values for 2023 and 2024, excluding increased due to new construction or improvements, are to be set at no more than a 15% increase over the 2022 value or the market value for the same property, whichever is lower.

2067.1.1 Exceptions. Some exceptions may apply related to properties that are not typical residential properties.


2067.2 Pursuant to these value adjustments, all parcels adjusted in the above manner will receive a tax credit against their overpayment of their tax burden for the 2023 and 2024 assessments and this overage is to be credited as future payments towards their 2025, 2026 and 2027 payments and these credits will be applied equal to 1/3 of the difference between the taxes owed as initially billed or certified and the adjusted lowered tax amount and applied equally to the tax bills of 2025, 2026, and 2027, if applicable.

a. These adjustments are to be issued as credits instead of refunds, as giving refunds could require “clawing back” funds from school districts, municipalities, and other taxing jurisdictions, which could negatively impact their budgets.

b. In order to alleviate harm from taxing jurisdictions, while still making taxpayers whole, these tax credits will be issued over a three year period.

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

APPROVED AS TO FORM:

  
County Counselor

I hereby certify that the attached ordinance, Ordinance No. 6089 introduced on June 1, 2026, was duly passed on \_\_\_\_\_, 2026 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 the Legislature

I hereby approve the attached Ordinance No. 6089.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Phil LeVota, County Executive