

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE repealing section 9125. Jackson County Code, 1984, relating to the Board of Equalization and enacting, in lieu thereof, one new section relating to the same subject, with an effective date.

ORDINANCE NO. 5301, December 2, 2019

INTRODUCED BY Crystal Williams, County Legislator

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

Section A. Enacting Clause.

Section 9125., Jackson County Code, 1984, is hereby repealed, and one new section enacted in lieu thereof, to be known as section 9125., to as follows:

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 Acknowledgement.

The Board shall provide a written acknowledgment of the filing of a tax appeal to the appropriate taxpayer or attorney/agent by either personal hand delivery or by email or U.S. mail to the taxpayer's last known email or mailing address of record.

9125.3 Notice.

The Board shall issue written notice of the scheduled hearing on any tax appeal at least seven days in advance of the hearing date, by email or by U.S. mail, to the taxpayer's last known email or mailing address of record.

9125.[2] 4 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] 5 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] 6 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] 7 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] 8 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] 9 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] 10 Hearing Officer.

Subject to the availability of funds, the Board may contract with a licensed attorney-at-law, licensed realtor, or state-certified real estate appraiser 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.

Section B. Effective Date.

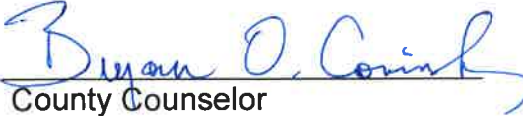
This Ordinance, once adopted, shall be effective as of January 1, 2020.

Effective Date: This ordinance shall be effective upon its signature by the County Executive, and in accordance with Section B hereof.

APPROVED AS TO FORM:



Chief Deputy County Counselor



County Counselor

I hereby certify that the attached ordinance, Ordinance No.5301, introduced on December 2, 2019, was duly passed on December 16, 2019 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 9

Nays 0

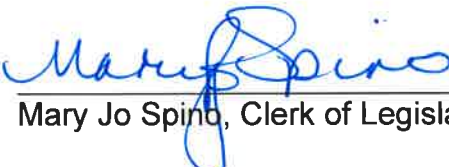
Abstaining 0

Absent 0

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

12.16.19

Date



Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No.5301.

12/18/2019

Date



Frank White, Jr., County Executive