



ASSESSMENT DEPARTMENT
JACKSON COUNTY ADMINISTRATION BUILDING
 1300 Washington St.
 Kansas City, MO 64106-2752

www.jacksongov.org
 (816) 881-3263
 FAX (816) 881-1388

December 31, 2025

Missouri State Tax Commission
 P.O. Box 146
 Jefferson City, MO 65102-0146

RE: Jackson County Missouri Assessment Maintenance Plan

Dear Commissioners,

Attached please find the Jackson County Missouri Assessment Department's 2026-2027 Maintenance Plan (AMP). The 2026-2027 AMP reflects the increased burden of the new standards for parcel review as set by the State Tax Commission (Commission) and clarified on December 19, 2025, the recent changes to Jackson County government, and the County's remaining tasks to comply with the directives of the Commission from the 2023-2024 assessment cycle.

The Commission's Plan Letter includes the recommendation of a "thorough parcel by parcel review of all property, including front and rear photographs of all structures for the 2027 Assessment Cycle and review of all parcels to verify the accuracy of the data characteristics of property in the county." The Commission recently issued new standards for inspections which place a substantial burden on the County. Jackson County has over 300,000 real property parcels. Jackson County and the Missouri State Assessors' Association have expressed concern about the increased costs, time and danger to an assessment office and staff. The new standards require a county to estimate the market value of parcels, notify the owners of the increase in market value, inform the owners that a physical inspection is required, inquire if the owners would like to be present for the physical inspection, schedule a time with the owners for the inspection, and offer the owners an interior inspection when conducting the exterior physical inspection. The new standards require additional staff and monies for multiple visits to the parcel, additional notices, printing and postage for the mailings, staffing for additional phone calls and scheduling, additional staffing for safety purposes when conducting inspections. The Phase Chart of the Assessment Maintenance Plan estimates Jackson County would need to employ over 500 associates to complete a parcel-by-parcel. Jackson County Assessment Department currently employs 97 associates.

The 2026-2027 AMP reflects the activities able to be performed at current staffing levels under new leadership and direction in Jackson County. On September 30, 2025, Jackson County voters recalled the County Executive. Phil LeVota was selected by the Jackson County Legislature as County Executive to serve out the remainder of the former County Executive's term. Shortly after taking office, County Executive LeVota announced he will begin efforts towards compliance with the Commission's order for the 2023-2024 residential assessments.

Compliance with the Commission's order requires necessary action by the Assessment Department, Board of Equalization and Collection Department. The Assessment Department has been working with Jackson County's computer assisted mass appraisal provider to identify and update residential values. We are in the process of updating 140,000 of the parcels. The Board of Equalization has been addressing all pending 2023-2024 appeals. The Board has addressed more than 97% of the appeals. Jackson County's Collection Department will issue refunds and credits due to the reductions in value during those tax years and address the impacts on the Senior Tax Credit program.

The focus of Assessment for 2026-2027 will be to resolve all past issues in preparation of moving Jackson County forward. In addition to new County Executive Phil LeVota, Jackson County voters approved amending the County's charter to make the position of the Jackson County Assessor an elected, rather than appointed, office. Completing the outstanding items will permit the Assessment Department to prepare a foundation for the future success under new leadership.

COMMISSIONERS
GARY ROMINE, CHAIRMAN
DEBBIE MCGINNIS, MEMBER
GREG RAZER, MEMBER



STACEY JACOBBS
ADMINISTRATIVE SECRETARY
GREGORY K. ALLSBERRY
CHIEF COUNSEL

**STATE TAX COMMISSION
OF MISSOURI**
3705 MISSOURI BLVD., SUITE 100
POST OFFICE BOX 148
JEFFERSON CITY, MISSOURI 65102-0148
TELEPHONE: 573-751-2414
FAX: 573-751-1341
<https://stc.mo.gov>

October 24, 2025

Dear Assessor,

State statutes require your assessment maintenance plan be submitted on or before January 1, 2026, to the State Tax Commission and to your county governing body. Additionally, §137.750, RSMo., requires compliance with the plan before state reimbursement funds may be released. We are requesting that you begin the planning process now to submit your plan prior to January 1, 2026 in order to expedite timely review and comment. The maintenance plan workbook is attached with this letter. The 2026-2027 Assessment Maintenance Plan is also available on our website at <https://stc.mo.gov>. Completed maintenance plans can be emailed to LocalAssistance@stc.mo.gov.

The following items are included in your plan:

1. Oath, Mission Statement, Objective Goal, Certification and Approval
2. Functions and Responsibilities
3. Charts and Reports
4. Forms to be Utilized
5. Phase Charts
6. Personnel Estimation Chart and Employment Schedule
7. Budget Approval Letters
8. Residential and Commercial Decision Models/Final Residential and Commercial Ratio Results

Completion of the basic statistical studies (sales, depreciation, land, and index/manual level) is of the utmost importance to accurately update your assessments in the next assessment cycle. In addition, based upon our staff's ongoing review of your assessment program, you should specifically address the following items during the cycle:

1. **Statistics**. You will need to ensure that the cost index/manual level, land, and depreciation studies are completed no later than the date specified in Items 5A-5C in your 2026-2027 Maintenance Plan. In addition, your plan must include sales ratio reports submitted on a bi-annual basis. This will help you recognize any market value issues that may exist and help guide you in a direction to deal with those issues. In addition, these studies will ensure that values are properly allocated between land and improvements.
2. **CAMA Software**. The Commission recommends that the county utilize CAMA software to value all subclasses of property for the 2027 assessment roll. The Commission also recommends the county utilize the most current version of the software available to calculate the 2027 assessment roll.
3. **Land Valuation**. The Commission recommends land values be analyzed and calibrated to the market, then reviewed for assessment consistency throughout the county.
4. **Parcel by Parcel Review**. The Commission recommends that the county ensures conducting a thorough parcel by parcel review of all property, including front and rear photographs of all structures for the 2027 Assessment Cycle and the review of all parcels to verify the accuracy of the data characteristics of property in the county. The goal is to verify the accuracy and consistency of data

characteristics, depreciation, and condition of all structures.

5. **Index / Manual Level.** The Commission recommends the county analyze the cost index or manual level to ensure replacement cost new is being obtained and adjusted accordingly to arrive at fair market value.
6. **Statistical Review.** The Commission recommends running stratifications by year built to identify specific ages of property that are out of compliance. Additional stratifications by neighborhood, school district, and assessed value may also be beneficial. The completion of a parcel-by parcel review will also be necessary to verify the accuracy of data characteristics. Once this is completed, analysis of the depreciation tables along with potential adjustments to depreciation may be needed to arrive at fair market value.
7. **Sales Collection.** The Commission encourages the county to make all efforts to collect/validate sales by sending sales letters to the buyer and sellers. The Commission also recommends the county search for additional resources to collect sales data. Once sales data has been collected it should be entered into the county sales program for analysis. The county also needs to have a plan in place to be able to produce Bi-Annual Sales Ratio Reports as outlined in their Maintenance Plan.
8. **Fair Market Value.** Continue to monitor the market and make necessary changes as needed. If recent sales ratios or additional studies indicate that the residential or commercial subclass ratios have decreased, it may be necessary to increase values for the 2027 assessment roll to arrive at fair market value. Counties that are out of compliance with State Tax Commission Ratio Studies acceptable parameters of 90-110%, will need to make necessary changes to achieve market value.

As always, our staff is available to provide any assistance. We look forward to working with you in our combined efforts to continue to improve Missouri's property tax system.

Sincerely,



Gary Romine
Chairman



Debbi McGinnis
Commissioner



Greg Razer
Commissioner

2026-2027 Assessment Maintenance Plan

Jackson County

January 1, 2026 through December 31, 2027

PLAN LETTER

Page 2 - OATH, MISSION STATEMENT, OBJECTIVE, AND GOAL

Page 3 - APPROVALS

Page 4 - DEFINITIONS

Pages 5-9 - FUNCTIONS AND RESPONSIBILITIES

Page 10 - CHARTS AND REPORTS

Page 11 - FORMS TO BE UTILIZED

Page 12 - INSTRUCTIONS

Pages 12-16 - PHASE CHARTS AND EMPLOYEE SCHEDULE

YEAR 1 - APPROVAL LETTER AND BUDGET

YEAR 2 - APPROVAL LETTER AND BUDGET

RESIDENTIAL DECISION MODEL

COMMERCIAL DECISION MODEL

RESIDENTIAL FINAL STUDY

COMMERCIAL FINAL STUDY

2026-2027 Assessment Maintenance Plan

Jackson County submits the following assessment maintenance plan for the 2026-2027 assessment maintenance cycle. This plan contains the framework and all of the necessary elements to allow me to carry out my official duties as required by the Missouri Constitution and laws of the State of Missouri.

Mission Statement

The Jackson County Assessor and State Tax Commission shall strive to assess all property in a fair and uniform manner; shall strive to discover, list, and assess all taxable property within the county; shall faithfully and impartially execute this assessment maintenance plan; shall develop assessments based on current market value as of the date of appraisal; shall promptly and efficiently respond to questions, complaints, and needs of taxpayers and assessment officers; and shall uphold the Missouri Constitution and statutes of the State of Missouri.

Objective

The objective of the Maintenance Plan is to outline how the Assessor is going to maintain assessments for both real and personal property. The Assessor is required to annually assess all personal property and assess all real property as of January first of each odd year and complete the duties as outlined on pages 3, 4, 5, etc. of this plan.

Goal

The goal of the Assessor is to fulfill the legal responsibilities of the Office of the Assessor as outlined in Article X of the Missouri Constitution, and Chapters 53, 137, and 138, RSMo.

2026-2027 Assessment Maintenance Plan Agreement and Approval

The parties to this plan, the County Assessor, the County Commission, and the State Tax Commission, agree to its specific terms as well as these general obligations:

The Assessor will assess all taxable property in the county uniformly and at the statutorily required percentage of market value for the respective property. The actions of the Assessor and staff will comply with the requirements found in Article X, Section 3 of the Missouri Constitution, Chapters 53, 137, 138, RSMo, and any other pertinent chapters of the Revised Statutes of Missouri.

The County will provide office facilities and the budgetary support, as set out in this agreement, to allow the Assessor and staff to carry out the terms of this agreement and the duties of the Assessor's Office.

The State Tax Commission will provide technical assistance, including regular visits by the field representative, educational training, guidelines, and other resources to aid the assessor in the execution of this plan. Further, in consideration for the Assessor supplying assessment services in compliance with the terms and obligations of this plan, the state will provide cost-share reimbursement funds to the extent specified in Section 137.750, RSMo. **Failure to comply with this maintenance plan may result in cost-share reimbursement funds being withheld.**

It is hereby affirmed by the County, that an Assessment Fund has been established, and that the general revenue funds required of this plan will be deposited into the Assessment Fund.

The undersigned approve and submit this plan.

Jackson County, Missouri

State Tax Commission of Missouri

<i>Maureen Moraghar</i>	<i>12/31/2025</i>		
County Assessor Representative	Date	STC Chairman	Date
Chairman of the Legislature	Date	STC Commissioner	Date
County Executive	Date	STC Commissioner	Date

Definitions

As used in this agreement the following words shall have this meaning attributed to them in this subsection:

1. The word "County" means Jackson County, Missouri.
2. The word "Commission" means the State Tax Commission of Missouri.
3. The words "Market Value" means the most probable price in terms of money which a property will bring if exposed for sale on the open market for a reasonable length of time, providing there is a knowledgeable buyer and seller both aware of the uses to which a property is adapted and for which it is capable of being used. Used synonymously with True Value in Money and actual cash value.
4. For land used for agricultural purposes, the words "Market Value" or "True Value in Money" shall mean the value the land has for agricultural and horticultural use, which is based upon the land's productive capability as set out in Sections 137.017 - 137.021, RSMo.
5. The words "Project," "Plan," or "Agreement" shall mean the assessment maintenance plan.
6. The words "Ownership Maps" or "Mapping" means all ownership maps and related records which are prepared or compiled by the County under the guidelines of the original mapping contract or a more current mapping/GIS project.
7. The words "Replacement Cost New (RCN)" means the cost, including material, labor, and overhead, that would be incurred in constructing an improvement having the same utility to its owner as the improvement in question, without necessarily reproducing exactly any particular characteristic of the property.
8. The word "Depreciation" means the loss in value of an object, relative to its replacement cost new, whether the loss of value is caused by physical deterioration, economic obsolescence, or functional obsolescence.
9. The words "Physical Deterioration" means the loss of value caused by wear and tear.
10. The words "Economic Obsolescence" means the loss in value of a property (relative to the cost of replacing it with a property of equal utility) that stems from factors external to the property.
11. The words "Functional Obsolescence" means the loss in value of a property resulting from changes in tastes, preferences, technical innovations, or market standards.
12. The words "Submitted to Commission" for reports or PRC cards means mailing paper copies or emailing digital PDF or TIF files to localassistance@stc.mo.gov
13. The words "Index Study" are synonymous with "Manual Level Study."
14. The words 'Sales Ratio Report' means the current year's (2025) sales ratio data and the two previous years sales ratio data, ran separately; and three years combined for all four reports to be submitted to the State Tax Commission by the deadlines on Page 6, Number 7. This is a bi-annual report prepared and submitted by the assessor.

Real Property

FUNCTIONS AND RESPONSIBILITIES

Responsibility		Job Title and Comments
1.	Public information and public relations - ongoing.	Public Information Officer, Jackson County Communications, Assessment Staff.
2.	Update all property transfers on the mylars/digitized maps, property record cards, work index cards, final alpha cards, and/or other related forms. Complete on a quarterly or monthly basis. Ownership data will be maintained to within 3 months.	Assessment Mapping/GIS Unit
3.	Sales information. Obtain, verify, and log sales information from all sale letters. Copy corresponding PRC and file with the returned sale letter. Other sources may include certificates of value, real estate agents, appraisers, banks and savings & loans, etc. All sales information will be available for review and use by the Commission.	Commercial and residential appraisers, administrative assistants, and research analyst.
4.	Building Costs. Obtain and verify current building costs. The new construction log will be utilized to identify and locate new construction samples.	CAMA provider, appraisers, research analysts and data collectors
5.	Conduct sales analysis of all available sales. Studies will be conducted to determine the base rates for building costs, land values, and rates of depreciation-both physical and obsolescence.	Project manager, system administrator, CAMA provider, appraisers, research analysts and data collectors
A)	Building Cost Index for 2027. An index study/manual level study will be completed and submitted to the Commission by 8 - 30 - 2026 for their review and approval. The study will include PRC copies of all index samples.	Project manager, system administrator, CAMA provider, appraisers, research analysts and data collectors
B)	Depreciation studies will be completed and submitted to the Commission by 8 - 30 - 2026 for review and comment. In addition, studies will be conducted by neighborhood or other strata to identify obsolescence.	Project manager, system administrator, CAMA provider, appraisers, research analysts and data collectors

Real Property

FUNCTIONS AND RESPONSIBILITIES

Responsibility		Job Title and Comments
C)	Land value studies will be conducted by neighborhood and land rates will be established which, when properly applied, result in a fair and reasonable land value for parcels assessed at market value. These studies will be submitted to the Commission for review and comment by 8 - 30 - 2026	Project manager, system administrator, CAMA provider, appraisers, research analysts and data collectors
6.	Complete interim untrended index study or preliminary manual level study, based on additional average quality, new construction, to be completed and submitted to the Commission by October 1, 2027.	Project manager, system administrator, CAMA provider, appraisers, research analysts and data collectors
7.	<u>Sales Ratio Reports</u> to be submitted to the State Tax Commission, as defined on Page 4, Number 14. Will be conducted by neighborhood or other strata. The object being to determine the relative level of assessment between the county's appraised value and the sale price of the sold property. Complete on a bi-annual basis and generate summary by neighborhood or strata, listing the number of sales, the low, high, mean, median and weighted mean ratios, C.O.D., P.R.D., and the time-frame of the sales used within the study. Reports are to be submitted to the Commission by March 1st and September 1st of each year.	Project manager, system administrator, CAMA provider, appraisers, research analysts and data collectors
8.	Recalculate all proposed 2027 land values and improvement costs, up to replacement cost new prior to conducting field review, to be completed by 8 / 30 / 2026	Project manager, system administrator, CAMA provider, appraisers, research analysts and data collectors
If your county's 2025 residential sales study or the county's most recent commercial appraisal study were out of compliance (having a median ratio below 90% of market value), the county shall follow steps 9A-9H to achieve market value while complying with the requirements of Section 137.115, RSMo, and Article X of the Missouri Constitution. Guidance for complying with Section 137.115, RSMo, may be found in Chapter 2 of the Assessors' Manual.		
9.	Conduct final field review.	Assessor and/or Staff
A)	Inspect recently sold properties to establish bench marks. Update neighborhood sales analysis. Based on the updated neighborhood sales analysis, corrective actions will be outlined and implemented to ensure final 2027 values will reflect local market conditions. This would include adjusting index/manual level, neighborhood factors, special units, condition adjustments, site improvement values, etc.	Assessor, modeler, appraisers, research analyst

Real Property**FUNCTIONS AND RESPONSIBILITIES**

Responsibility		Job Title and Comments
14.	Conduct informal meetings with taxpayers, completed by July 1st annually.	Commercial and Residential Appraisers
15.	Prepare for and defend values at board of equalization annually.	Commercial and Residential Appraisers
16.	Complete the real property assessment roll by July 1st annually, Section 137.245, RSMo.	System administrator
17.	Submit electronic copy of assessment roll to the Commission for parcel count by July 1st annually.	System administrator
18.	Submit electronic file of appraisal/building data to Commission for ratio study by August 1st of odd numbered years.	System administrator
19.	Provide electronic file of previous two years sales to Commission for ratio study April 15th of even numbered year.	Appraisers, Project Manager, Research Analyst
20.	If the county is under an Equalization Order by the State Tax Commission, the order shall be part of the Jackson County Maintenance Plan.	
21.	Submit completed electronic file of Yearly Totals for Mapping Transactions, Sales Letters, Livestock Values, Informal Hearings and BOE Totals, and Personal Property Totals to the State Tax Commission for January - July by September 1st and August - December by April 15th annually.	System administrator

Real Property**FUNCTIONS AND RESPONSIBILITIES**

Responsibility	Job Title and Comments
B) Review, data collect, and photograph all new improvements and additions.	Appraisers and data collectors
C) Review changes resulting from mapping splits or combinations.	Appraisers
D) Verify accuracy of all physical data, quality grades of improvements, and subclassification of land and improvements. Property records will be updated to reflect changes or to correct errors. Take new photographs if none exists, or the improvement's condition has substantially changed.	Appraisers and data collectors
E) Review land value and apply adjustments as needed.	Project manager, system administrator, appraisers and research analysts
F) Assign depreciation to improvements. Depreciation will be assigned to reflect the physical condition and obsolescence applied (whether economic or functional) as needed, to ensure the final value reflects current local market conditions. Notes will be listed on the PRC to explain any adjustments.	Project manager, system administrator, appraisers and research analysts
G) Adjust agricultural land grades where required, changing the agricultural maps and property record cards accordingly.	Project manager, system administrator, appraisers, data collectors and research analysts
H) Update review date on property record card.	Appraisers and data collectors
10. Complete final calculations following field review, data entry, and finalize your estimate of market value.	Project manager, system administrator, appraisers and research analysts
11. Income. Obtain and verify income and expense information for commercial property. Review records for 2024, 2025, and 2026.	Project manager, system administrator, appraisers and research analysts
12. Develop appropriate capitalization rates for income producing properties and calculate their values by the income approach.	Commercial Appraisers
13. Prepare notices to taxpayers for increases in value, by June 15th annually.	System Administrator

Personal Property

FUNCTIONS AND RESPONSIBILITIES

Responsibility	Job Title and Comments
1. Submit County Personal Property and Business Personal Property Assessment List for the following year to the State Tax Commission by November 20th annually for approval.	System Administrator
2. Mail State Tax Commission approved personal property assessment forms by February 1st annually.	System Administrator
3. Process railroad and utility returns for appraisal of locally assessed property by April 20th annually.	Business Personal Property
4. Process State Tax Commission approved personal property assessment forms.	System Administrator, Individual Personal Property, Business Personal Property
5. Prepare second notice to taxpayers whose assessment list has not been received by April 1st annually. Track and log late lists, penalties, and waivers.	System Administrator, Individual Personal Property, Business Personal Property
6. Complete the personal property assessment roll by July 1st annually, Section 137.245, RSMo.	System Administrator, Individual Personal Property, Business Personal Property

Charts and Reports

Jackson County intends to incorporate the following forms into the plan. All applicable forms should be available for review upon request by the State Tax Commission.

		Date Available
A.	Parcel Count. All parcels, both taxable and exempt, including manufactured homes on leased land, REC's, CATV's, and other unmapped parcels where applicable.	Assessment Roll is to be submitted to the State Tax Commission by July 1st annually, Section 137.245, RSMo
B.	Approved budget through December 31, 2027.	December 31, 2025
C.	Phase charts through December 31, 2027.	December 31, 2025
D.	Personnel Estimation Chart through December 31, 2027.	December 31, 2025
E.	Employment Schedule through December 31, 2027.	December 31, 2025
F.	Organization Chart to show overall responsibility and accountability.	December 31, 2025
G.	Duties and responsibilities itemized for each personnel position.	December 31, 2025
I.	Abated property report. To be submitted by November 1, 2027.	November 1, 2027
J.	Annual Computer Inventory. A summary of disk usage by system users, and anticipated maintenance costs expected for the year. To be submitted by March 31st annually.	March 31st Annually
It is recommended a training outline for all personnel and a detailed field manual for data collectors be maintained in the assessor's office.		

FORMS TO BE UTILIZED

Jackson County intends to incorporate the following forms into the plan. All applicable forms should be available for review upon request by the State Tax Commission.

		Date Available
A.	Sales Questionnaire/Letter for mailing	December 31, 2025
B.	Income and Expense Forms	December 31, 2025
C.	Assessment Change Notice	December 31, 2025
D.	Informal Hearing Forms	December 31, 2025
E.	Board of Equalization Forms	December 31, 2025
F.	Split Tax Statement Forms	December 31, 2025
G.	Statistical Analysis Forms/Reports	December 31, 2025
H.	Data Verification Forms/Letters for New Construction	December 31, 2025
I.	New Construction Log	December 31, 2025
J.	Project Control Log to track different phases by map sheet	December 31, 2025
K.	Map Count Log to track parcel counts by Map Sheet	December 31, 2025
L.	Real Estate and Personal Property Assessment Roll	December 31, 2025
M.	Individual and Business Personal Property Lists	December 31, 2025
N.	Second Notice for Non-Returned Assessment Lists	December 31, 2025

COUNTY MAY LIST ADDITIONAL FORMS UTILIZED (OPTIONAL)

O.		
P.		
Q.		
R.		
S.		
T.		
U.		
V.		
W.		
X.		
Y.		
Z.		

Definitions and Instructions - Page 12 - Page 15

1. The Phase Charts on Page 12 and Page 14 break down the monthly work schedule for each item to be completed by the Assessor's Office. Page 12 is for the even year. Page 14 is for the odd year.
2. Page 13 and Page 15 provides the number of employees estimated to complete each project per month and the average number of employees in the Assessor's Office.
3. There are 52 weeks in a calendar year. The Phase Chart is based on 48 weeks, allowing 4 weeks of vacation, medical leave, and holidays.
4. Administration - Is the list of the Assessor's Office work.
5. Number of Parcels - An estimation of the amount of parcels estimated for the tasks.
6. Standard Level of Production - Number of items that can be done by one worker in one day. This is a required field to be complete for the following phases: Change Notices, Public Traffic, Processing Transfers, Map/GIS, Sales Letters, Sales Data Entry, New System Data Entry RP (if applicable), New Const Field Review, New Const Data Entry/Cal, New Const Office Review, Preliminary Calculations, Final Field Review, Final Data Entry/Cal., Final Office Review, PP Prepare/Mail, PP 2nd Notices, Process PP Lists, PP Data Entry, Informal Hearings, and BOE Hearings.
7. RP is the abbreviation for Real Property.
8. PP is the abbreviation for Personal Property.
9. Const. is the abbreviation for Construction.
10. Cal. is the abbreviation for Calculation.
11. Each box represents 1 week or 5 working days.
12. Enter x or X in each box for the week the work will be completed.
13. Upon entering the Number of Parcels, the Standard Level of Production, and x or X, the form will auto calculate and auto populate the corresponding week box for the work task on Page 13 and Page 15 respectively.

Phase Chart 2026

Administration	Number of Parcels per Tasks	Standard Level of Production per Day	January	February	March	April	May	June	July	August	September	October	November	December
Plan & Budget			x	x		x					x x x x		x x	
Change Notices	6,000	25				x x x x	x							
Assmt Roll				x				x x						
Email Assmt Roll to STC									x					
Abated Prop												x x		
Computer Inv				x										
Public Traffic	180,000	20	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x
Processing Transfers	35,000	30	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x
Map/GIS Updates	6,000	5	x x x x	x x x x	x x x x	x x x x	x	x				x x x x	x x x x	x x x x
Sales Letters	6,000	20	x	x	x	x	x	x	x	x	x	x	x	x
Sales Data Entry	30,000	10	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x		x x x x	x x x x	x x x x
Sales Field Reviews	5,000	3	x	x	x	x	x	x	x	x	x	x	x	x
Sales to STC Res Ratio			x			x			x			x		
Sales Ratios					x x x x			x x x x			x x x x			x x x x
Index/Man Lvl			x x x x	x x										
Land Analysis			x	x	x	x	x	x	x	x	x	x	x	x
Building/Deprec Study			x x x x	x	x	x	x	x	x	x	x	x	x	x
Field Review	15,000	8	x x x x	x x x x	x x x x	x x						x x x x	x x x x	x x x x
New Const Field Review	5,000	10	x x x	x x x	x x x	x x x	x x x	x x x	x x x	x x x	x x x	x x x	x x x	x x x
New Const Data Entry/Cal.	5,000	10	x x x x	x x x x	x x x x	x x x x								
New Const Office Review	5,000	15	x x x x	x x x x	x x x x	x x x x	x x x x					x x x x	x x x x	x x x x
Preliminary Calculations	5,000	2,000										x x x x	x x x x	x x x x
Final Field Review	3,000	6					x x x x	x x						
Final Data Entry/Cal.	5,000	15					x x x x	x x						
Final Office Review	2,000	50						x x x x						
Interior inspections	1,000	2					x x	x x						
PP Prepare/Mail	360,000	100,000	x x									x	x	x
PP 2nd Notices	200,000	100,000			x x									
Process PP Lists	50,000	250	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x				x	x	x
PP Data Entry	50,000	50	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x						
Informal Hearings	5,000	250					x x x x	x x x x						
BOE Hearings	10,000	250							x x	x x x x	x x x x			
STC Hearings	50	2	x x x x	x x x x	x x x x	x x x x					x x x x	x x x x	x x x x	x x x x
PP after books close	50,000	50							x x x x	x x x x	x x x x	x x x x	x x x x	x x x x

Phase Chart 2026

Administration	January	February	March	April	May	June	July	August	September	October	November	December
Change Notices				9.60								
Public Traffic	20.24	37.50	37.50	37.50	37.50	37.50	37.50	37.50	37.50	37.50	37.50	37.50
Processing Transfers	4.86	4.86	4.86	4.86	4.86	4.86	4.86	4.86	4.86	4.86	4.86	4.86
Map/GIS Updates	8.00	8.00	8.00	8.00	8.00	8.00				8.00	8.00	8.00
Sales Letters	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Sales Data Entry	13.64	13.64	13.64	13.64	13.64	13.64	13.64	13.64		13.64	13.64	13.64
New System Data Entry RP	14.42	14.42	14.42	14.42						14.42	14.42	14.42
New Const Field Rev	2.78	2.78	2.78	2.78	2.78	2.78	2.78	2.78	2.78	2.78	2.78	2.78
New Const Data Entry/Cal.	6.25	6.25	6.25	6.25								
New Const Office Review	2.08	2.08	2.08	2.08	2.08					2.08	2.08	2.08
Preliminary Calculations										0.04	0.04	0.04
Final Field Review					16.67	16.67						
Final Data Entry/Cal.					11.11	11.11						
Final Office Review						2.00	2.00					
Interior inspections					25.00	25.00						
PP Prepare/Mail	0.14									0.14	0.14	0.14
PP 2nd Notices			0.20									
PP Process Lists	1.48	1.48	1.48	1.48	1.48	1.48				1.48	1.48	1.48
PP Data Entry	8.33	8.33	8.33	8.33	8.33	8.33						
Informal Hearings					0.50	0.50						
BOE Hearings							0.80	0.80	0.80			
PP after books close							8.33	8.33	8.33	8.33	8.33	8.33
Total	87.22	104.34	104.54	113.94	136.95	136.87	74.91	72.91	59.27	98.27	98.27	98.27

Average Number of Employees: 98.81

Phase Chart 2027

Administration	Number of Parcels per Tasks	Standard Level of Production per Day	January	February	March	April	May	June	July	August	September	October	November	December
Plan & Budget			x	x						x x x x	x x x x		x x	
Change Notices	300,000	150,000				x x x x	x x							
Assmt Roll				x				x x						
Email Assmt Roll to STC									x					
Abated Prop												x x x x	x x x x	x x x x
Computer Inv					x									
Public Traffic	180,000	20	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x
Processing Transfers	35,000	30	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x
Map/GIS Updates	6,000	5	x x x x	x x x x	x x x x	x x x x	x	x				x x x x	x x x x	x x x x
Sales Letters	6,000	20	x	x	x	x	x	x	x	x	x	x	x	x
Sales Data Entry	30,000	10	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x		x x x x	x x x x	x x x x
Sales Field Reviews	5,000	3	x	x	x	x	x	x	x	x	x	x	x	x
Sales to STC Res Ratio			x			x			x			x		
Sales Ratios					x x x x			x x x x			x x x x			x x x x
Index/Man Lvl			x x x x	x x										
Land Analysis			x	x	x	x	x	x	x	x	x	x	x	x
Building/Deprec Study			x x x x	x										
Field Review	2,000	8	x x x x	x x x x	x x x x	x x x x					x x x x	x x x x	x x x x	x x x x
New Const Field Review	5,000	10	x x x	x x x	x x x x	x x x	x x x	x x x	x x x	x x x	x x x	x x x	x x x	x x x
New Const Data Entry/Cal.	5,000	10	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x						
New Const Office Review	5,000	15	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x				x x x x	x x x x	x x x x
Preliminary Calculations	305,000	150,000	x x x x	x x x x	x x x x	x x								
Final Field Review	1,000	6	x x x x	x x x x										
Final Data Entry/Cal.	5,000	15				x x x x	x x x x	x x x x						
Final Office Review	30,000	50					x x	x x x x	x x					
Interior Inspection	100	2					x x x x	x x x x						
PP Prepare/Mail	360,000	100,000	x x x										x x x x	x x x x
PP 2nd Notices	200,000	100,000			x x x									
Process PP Lists	50,000	250	x x x x	x x x x	x x x x	x x x x	x x x x	x x			x	x	x	x
PP Data Entry	50,000	50	x x x x	x x x x	x x x x	x x x x	x x x x	x x x			x	x	x	x
Informal Hearings	20,000	250					x x x x	x x x x						
BOE Hearings	10,000	250							x x x x	x x x x	x x x x			
STC Hearings	2,000	2	x	x	x	x							x	x
PP After Books Close	50,000	50							x x x	x x x x	x x x x	x x x x	x x x x	x x x x

Phase Chart 2027

Administration	January	February	March	April	May	June	July	August	September	October	November	December
Change Notices				0.07	0.07							
Public Traffic	37.50	37.50	37.50	37.50	37.50	37.50	37.50	37.50	37.50	37.50	37.50	37.50
Processing Transfers	4.86	4.86	4.86	4.86	4.86	4.86	4.86	4.86	4.86	4.86	4.86	4.86
Map/GIS Updates	8.00	8.00	8.00	8.00	8.00	8.00				8.00	8.00	8.00
Sales Letters	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Sales Data Entry	13.64	13.64	13.64	13.64	13.64	13.64	13.64	13.64		13.64	13.64	13.64
New System Data Entry RP	1.56	1.56	1.56	1.56					1.56	1.56	1.56	1.56
New Const Field Rev	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
New Const Data Entry/Cal.	4.17	4.17	4.17	4.17	4.17	4.17						
New Const Office Review	1.85	1.85	1.85	1.85	1.85	1.85				1.85	1.85	1.85
Preliminary Calculations	0.03	0.03	0.03	0.03								
Final Field Review	4.17	4.17										
Final Data Entry/Cal.				5.56	5.56	5.56						
Final Office Review					15.00	15.00	15.00					
Interior Inspection					1.25	1.25						
PP Prepare/Mail	0.07										0.07	0.07
PP 2nd Notices			0.13	0.13								
PP Process Lists	1.54	1.54	1.54	1.54	1.54	1.54			1.54	1.54	1.54	1.54
PP Data Entry	7.41	7.41	7.41	7.41	7.41	7.41			7.41	7.41	7.41	7.41
Informal Hearings					2.00	25						
BOE Hearings							25	25	0.67			
PP After Books Close							8.70	8.70	8.70	8.70	8.70	8.70
Total	92.50	92.43	88.39	94.02	110.55	133	112	97	69.94	92.76	92.83	92.83

Average Number of Employees: 97.46

Employee Schedule

# of Emp	Job Description	2026												2027											
		January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December
0	Assessor																								
2	Deputy	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Office Administrator	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
2	Project Manager	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Customer Service Supervisor	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Individual Personal Property Supervisor	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Special Assessment Supervisor	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Business Personal Property Supervisor	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	System Administrator	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
3	Research Analyst	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
5	GIS Specialist	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
44	Administrative Assistant	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
2	Assessment Supervisors	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Exemption Analyst	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
3	BPP Auditors	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Residential Appraiser Supervisor	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
9	Residential Appraisers	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
13	Data Collectors	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Senior Commercial Appraiser	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
3	Commercial Appraisers	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Mapping Supervisor	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
96	Total Number of Employees																								

Floor Substitute
December 15, 2025

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE to adopt the annual budget and set forth appropriations for the various spending agencies and the principal subdivisions thereof, for the fiscal year ending December 31, 2026.

ORDINANCE NO. 6044, December 1, 2025

INTRODUCED BY Charlie Franklin, County Legislator

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that the following amounts are appropriated for the fiscal year ending December 31, 2026, for the spending agencies included within the categories designated below:

APPROPRIATIONS	Recommended	Amendment	Adopted
General Fund - 001			
County Administration	\$ 22,448,403	416,337	22,864,740
County Legislature	5,776,675	26,664,320	32,440,995
County Operations	18,742,692	468,113	19,210,805
County Public Safety	65,285,148	3,285,028	68,570,176
Courts	49,949,905	3,130,092	53,079,997
Facilities Management	12,138,372	180,987	12,319,359
Internal Services	22,194,773		22,194,773
Total	196,535,968	34,144,877	230,680,845
Marijuana Sales Tax Fund - 009		3,000,000	3,000,000
Total		3,000,000	3,000,000
County Improvement Fund - 013			
County Administration	2,538,000		2,538,000
County Legislature	104,000		104,000
County Public Safety	2,386,038		2,386,038
Facilities Management	420,000		420,000
Total	5,448,038		5,448,038
Health Fund - 002			
County Administration	91,939	250,000	341,939
County Legislature	3,000,000	8,651,436	11,651,436
County Public Health	20,413,923	(180,692)	20,233,231
County Public Safety	10,479,546		10,479,546
Courts	654,430		654,430
Facilities Management	454,208		454,208
Internal Services	18,306,563	(13,313,313)	4,993,250
Total	53,400,609	(4,592,569)	48,808,040

Page 2 2026-Approval Letter & Final Budget

Park Fund - 003		
Parks + Rec		17,669,019
Internal Services		3,863,240
Total		21,532,259
Special Road & Bridge Fund – 004		
County Operations		15,007,949
Facilities Management		252,465
Internal Services		3,451,617
Total		18,712,031
Sewer Fund – 005		
County Public Health		45,360
Total		45,360
Convention & Sports Complex Fund – 007		
Internal Services		6,500,000
Total		6,500,000
Anti-Crime Sales Tax Fund - 008		
County Public Safety		33,881,399
Courts		4,620,191
Total		38,501,590
Prosecuting Attorney Training Fund - 026		
County Public Safety		10,000
Total		10,000
Law Enforcement Training Fund - 028		
County Public Safety		20,000
Parks + Rec		5,000
Total		25,000
E-911 System Fund - 031		
County Administration		38,915
County Public Safety		8,693,425
Total		8,732,340
Senior Services Fund – 035		
County Administration		7,000,000
Total		7,000,000

Inmate Security Fund - 036		
County Public Safety		208,224
Total		208,224
Opioid Settlement Fund - 039		
County Public Health		1,178,646
Total		1,178,646
Domestic Abuse Fund - 041		
County Administration		175,000
Total		175,000
Recorder's Technology Fund - 042		
County Operations		200,372
Total		200,372
Homeless Assistance Fund - 043		
County Legislature		358,637
Total		358,637
Recorder's Fee Fund - 044		
County Operations		318,000
Total		318,000
Assessment Fund - 045		
County Operations		12,549,397
Total		12,549,397
Rock Island Railroad Capital Project Fund - 011		
Internal Services		198,979
Total		198,979
Sports Complex Sales Tax Capital Project Fund - 019		
Internal Services		36,392,174
Total		36,392,174
New Detention Center Capital Project Fund - 024		
Internal Services		1,089,522
Total		1,089,522
Obligations to US Gov't Fund - 070		
Internal Services		642,692
Total		642,692

	Total	642,692		642,692
Sports Complex Sales Tax Debt Service Fund - 072				
Internal Services		68,167,991		68,167,991
Total		68,167,991		68,167,991
Special Obligation Bond Debt Service Fund - 073				
Internal Services		27,621,145		27,621,145
Total		27,621,145		27,621,145
Park Enterprise Fund - 300				
Parks + Rec		8,657,273	129,837	8,787,110
Internal Services		642,694		642,694
Total		9,299,967	129,837	9,429,804
Total Appropriations		\$ 514,843,941	32,919,099	547,810,040

Said funds are appropriated to each agency in accordance with the 2026 "Estimated Revenues, Recommended Appropriations, and Fund Balances - Fiscal Year 2026" as set out in the County Executive's 2026 Proposed Budget for Jackson County, in the detail and for the purposes contained and set forth therein, which is submitted to and approved by the Legislature and incorporated herein, as modified by the document attached here to and labeled "2026 Budget Adjustments."

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

APPROVED AS TO FORM:

Whitney Miller

Whitney Miller (Nov 25, 2025 12:42:01 CST)

County Counselor

I hereby certify that the attached ordinance, Ordinance No. 6044 introduced on December 1, 2025, was duly passed on December 15, 2025 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.

12.15.2025
Date

Mary Jo Spino
Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 6044.

12-15-25
Date

Phil LeVota
Phil LeVota, County Executive

Assessment Department
CC1902

Line Item Description	Previous Year			Budget Year	
	2024 Actual	2025 Adopted	Exp. as of 11/05/2025	2026 Request	2026 Recommended
FD045 Assessment Fund					
5010 Regular Salaries	4,310,179	3,423,618	4,275,250	6,423,618	5,629,874
5020 Seasonal Salaries	46,167	289,910	41,744	289,910	156,000
5025 Part Time Salaries	86,575	216,662	52,736	216,662	63,024
5030 Over Time Salaries	47,928	50,000	16,644	50,000	50,000
5034 Bilingual Incentive Pay	16,136	-	25,088	-	30,000
5037 Mobile Phone Allowance	660	660	589	-	660
5040 FICA Taxes	328,043	541,588	322,216	537,763	562,670
5050 Pension Contributions	799,760	825,869	754,871	819,584	896,925
5060 Insurance Benefits	1,076,253	1,732,613	1,081,898	1,732,613	1,962,351
5061 Dental & Vision	4,278	4,768	3,578	4,768	5,218
5062 HSA Contribution	23,914	-	22,313	-	-
5066 Life Insurance Benefit	1,114	5,031	9,982	5,031	21,840
5090 Salary Adjustments	-	99,606	-	99,606	106,405
5150 Long Term Disability	30,297	34,652	34,652	34,652	36,237
Total Personnel Services	6,771,304	7,224,977	6,641,560	10,214,207	9,521,204
6040 Appraisal Services	160,950	250,000	-	210,000	170,000
6085 Temp Agency Services	23,579	40,000	-	20,000	-
6110 Postage	300,617	300,000	300,625	300,000	300,000
6120 Mileage Reimbursement	1,042	9,665	11,922	15,000	15,000
6121 Parking Expenses	27	500	-	500	500
6160 Meeting Expense	2,185	2,800	1,013	2,800	2,800
6165 Coffee & Water Service	2,886	3,000	2,363	3,000	3,000
6210 Advertising	65	-	-	-	-
6230 Printing	68,357	150,000	64,170	150,000	100,000
6320 Worker's Compensation	260,704	250,919	250,919	250,919	250,919
6330 Bond & Surety	250	250	-	-	-
6370 Vehicle Liability Insurance	9,286	9,589	9,589	-	9,589
6380 Legal Liability Claims	-	9,944	9,944	-	9,944
6530 Maint & Repair - Auto Equip	3,468	7,500	1,515	7,500	7,500
6540 Maint & Repair - Office Equip	-	20,000	857	20,000	20,000
6641 Copier Rental/Maintenance	34,485	75,000	21,309	75,000	75,000
6661 Software Purchases	-	10,000	-	10,000	10,000
6662 Software Maintenance	1,046,308	1,019,400	959,185	1,025,000	1,025,000
6663 Software as a Service	105,658	292,740	281,377	352,100	352,100
6710 Dues & Memberships	19,592	16,100	3,810	21,100	21,100
6711 Wellness Incentive	-	-	2,095	-	-
6736 Mapping Services	100,000	110,000	100,000	125,000	125,000
6737 Shredding Services	-	1,250	-	1,250	1,250
6738 Moving Services	1,374	2,500	-	2,500	2,500
6756 Training Expense	77,499	128,464	56,345	128,464	70,291
6771 Credit Card Payment Service Fee	125	-	39	-	-
6790 Other Contractual Services	166,351	-	-	-	-
6881 Licenses & Permits	606	-	-	-	-
Total Contractual Services	2,385,413	2,709,621	2,077,077	2,720,133	2,571,493
7010 Office Supplies	13,382	12,000	3,212	12,000	12,000
7020 Reference Books/Publications	4,872	4,700	3,704	4,700	4,700
7041 Paper Supplies - Copier Paper	2,298	3,500	2,844	3,500	3,500
7110 Gasoline	17,464	25,000	15,133	25,000	25,000
7190 Wearing Apparel	6,196	7,500	3,437	7,500	7,500
7400 Signs, Badges & Markers	379	2,500	1,850	2,500	2,500
7510 Small Tools/Minor Equipment	1,260	3,500	4,314	3,500	3,500
Total Supplies	45,851	58,700	34,494	58,700	58,700
8150 Office Furniture & Fixtures	34,898	150,000	-	150,000	100,000
8160 Radio/Communications Equipment	6,350	5,000	1,733	5,000	5,000

Assessment Department
CC1902

Line Item Description	Previous Year			Budget Year	
	2024 Actual	2025 Adopted	Exp. as of 11/05/2025	2026 Request	2026 Recommended
8171 Personal Computer/Accessories	12,221	43,000	-	43,000	43,000
8173 Computer Equipment/Terminals	54	125,000	256	125,000	125,000
Total Capital Outlay	53,523	323,000	1,988	323,000	273,000
Total FD045 Assessment Fund	\$ 9,256,091	\$ 10,316,298	\$ 8,755,120	\$ 13,316,040	\$ 12,424,397
Total Assessment Department	\$ 9,256,091	\$ 10,316,298	\$ 8,755,120	\$ 13,316,040	\$ 12,424,397

Assessment Fleet Replacement
CC1013

Line Item Description	Previous Year			Budget Year	
	2024	2025	Exp. as of	2026	2026
	Actual	Adopted	11/05/2025	Request	Recommended
FD045 Assessment Fund					
8120 Automobiles	-	-	-	-	\$ 125,000
8210 Vehicle Lease Program	(26,565)	100,000	84,583	-	-
Total Capital Outlay	(26,565)	100,000	84,583	-	125,000
Total FD045 Assessment Fund	\$ (26,565)	\$ 100,000	\$ 84,583	-	\$ 125,000
Total Assessment Fleet Replacement	\$ (26,565)	\$ 100,000	\$ 84,583	-	\$ 125,000