

Jackson County, Missouri

OPTIONS TO RESOLVE PROPERTY VALUE DISPUTES



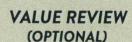
PROPERTY OWNER
RECEIVES VALUE NOTICE



PROPERTY OWNER BELIEVES
ASSESSED VALUE IS INCORRECT



PROPERTY OWNER MAY REQUEST ANY OF THE FOLLOWING:



INTERIOR PROPERTY INSPECTION (OPTIONAL) APPEAL TO THE
JACKSON COUNTY
BOARD OF
EQUALIZATION

APPEAL TO THE STATE OF MISSOURI

PROPERTY OWNERS GUIDE TO VALUATION REVIEW



Property owners that believe their assessed property value is inaccurate may request an interior inspection or file an appeal.

Interior Inspections:

All real estate in Jackson County has been inspected by reviewing the exterior portions. A property owner may request an interior inspection to highlight areas that may impact their value.

Appeals:

Board of Equalization (BOE) is an independent board that will review the value of your property by looking at information you and the Assessment Department provides.

Meeting with the Assessment Department:

Property owners may be able to resolve their property value concerns through a valuation review (meeting) with the Assessment Department, without the need to attend a formal appeal. Property owners are not required to participate in a valuation review, but it may provide a faster path to resolution. This service is being provided by the Jackson County Assessor's office to help property owners resolve their concerns more quickly. If a property owner is not satisfied with the outcome of the valuation review, all other remedies including an appeal to the Jackson County Board of Equalization and the State of Missouri remain.

Do you need more information about your market value?

Licensed real estate professionals may provide information as to the market value of your property as of January 1, 2023.

Licensed real estate professionals will be available to meet with property owners at 1300 Washington St, Kansas City, Missouri beginning May 9th. There is no cost to the property owner. Meetings are on a first come, first serve basis.

Prepare for your Appeal:

Prepare for the appeal by gathering recent, supporting documents. Examples of useful documents include:

- Purchase price documentation
- Property appraisal
- Photos of property and any damage
- Contractor quotes for repair of property damage

(WHEN:

Interior Inspections begin May 1

Value Review Meetings begin May 9

BOE Hearings begin July 10

WHERE:

BOE Hearings will be conducted by phone.

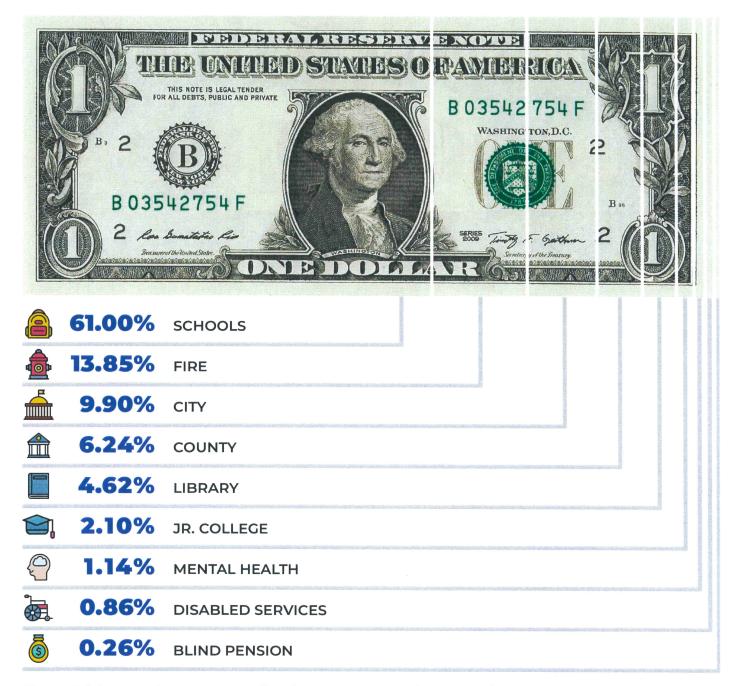
Meetings with the Assessment Department may be scheduled to occur by phone, internet or in person.



JACKSON COUNTY, MISSOURI

PROPERTY TAX ALLOCATION

THE GRAPHIC BELOW SHOWS HOW YOUR TAX DOLLAR IS DIVIDED AND DISTRIBUTED BY PERCENTAGES AMONG THE DIFFERENT TAXING AUTHORITIES.



Note: Neither the Assessor or Collection Department is responsible for setting budgets in Taxing Authorities or for establishing the tax rate/levy of each individual Taxing Authority.

WHO IS RESPONSIBLE FOR PROPERTY ASSESSMENT?

- In Missouri, the County Assessor is responsible for determining the value of real estate and personal property.
- Jackson County hired a third-party consultant, Tyler Technologies to assist with the assessment of more than 300,000 properties in Jackson County.

WHAT IS THE PRIMARY ROLE OF THE ASSESSOR?

The Assessor is responsible for determining property values.

HOW ARE PROPERTY VALUES DETERMINED?

State law requires that property must be assessed at Market Value.

WHEN DO PROPERTY ASSESSMENTS OCCUR?

In Missouri, assessments are completed every other year, on the odd numbered years.

WHO IS RESPONSIBLE FOR SETTING AND ADJUSTING TAX RATES?

- Taxing Authorities, not the Assessor, are responsible for setting and adjusting tax rates.
- Jackson County only receives about 7% of tax proceeds. The Taxing Authorities receive about 93% of tax proceeds.
- Taxing Authorities include school boards, fire districts, water districts, libraries, cities, counties, junior colleges, and various funds, including the mental health fund, disabled services fund, and blind pension.

WHY IS IT IMPORTANT FOR TAXING AUTHORITIES TO ADJUST TAX RATES AFTER ASSESSMENTS ARE COMPLETE?

- Taxing Authorities are responsible for adjusting the tax rate, so the total tax collected is balanced with their approved annual budget.
- To avoid over taxing property owners', Taxing Authorities must adjust the tax rate to reflect the increase/decrease in valuation.
- When the assessed value of property changes significantly, failure by the Taxing Authorities to adjust the tax rate will result in significant changes to the property owner's tax bill.
- Taxing Authorities adjust the tax rate in September before property tax bills are mailed. All taxing jurisdiction will have a public meeting to set the levy.



JACKSON COUNTY, MISSOURI

TAXING JURISDICTIONS

| CITY | WEBSITE |
|-----------------------|--|
| CITY - BLUE SPRINGS | bluespringsgov.com/AgendaCenter |
| CITY - BUCKNER | cityofbuckner.org/boardmeetings |
| CITY - GRAIN VALLEY | cityofgrainvalley.org/officials/meetings |
| CITY - GRANDVIEW | grandview.org/government/event-calendar |
| CITY - GREENWOOD | greenwoodmo.com |
| CITY - INDEPENDENCE | ci.independence.mo.us/City7/VideoEvents |
| CITY - KANSAS CITY | kcmo.gov/city-hall/city-officials/about-city-council |
| CITY - LAKE LOTAWANA | lakelotawana.org |
| CITY - LAKE TAPAWINGO | laketapawingomo.org |
| CITY - LEES SUMMIT | cityofls.net |
| CITY - LEVASY | |
| CITY - LONE JACK | lonejackmo.org |
| CITY - OAK GROVE | cityofoakgrove.com/170/Mayor-and-Board-of-Aldermen |
| CITY - PLEASANT HILL | pleasanthill.com |
| CITY - RAYTOWN | raytown.mo.us/boardmeetings |
| CITY - RIVER BEND | |
| CITY - SIBLEY | |
| CITY - SUGAR CREEK | sugar-creek.mo.us |

| FIRE | WEBSITE |
|--------------------------------|-----------------------|
| CENTRAL FIRE DISTRICT | centralcountyfire.org |
| FT OSAGE FIRE DISTRICT | fortosagefire.org |
| INTER CITY FIRE DISTRICT | inter-city-fpd.org |
| LONE JACK FIRE DISTRICT | lonejackfire.org |
| RAYTOWN FIRE DISTRICT | raytownfire.com |
| SNI VALLEY FIRE DISTRICT | snivalleyfire.org |
| SOUTHERN JACKSON FIRE DISTRICT | sjcfd.org |

Jackson County, Missouri

PROPERTY ASSESSMENT, TAXING & COLLECTIONS PROCESS



ASSESSOR DETERMINES
PROPERTY VALUE



VALUATIONS PROVIDED TO TAXING AUTHORITIES



VALUATIONS MAILED TO PROPERTY OWNERS

Includes property values only, not tax due.



TAXING AUTHORITIES
SET TAX RATE AFTER
PUBLIC HEARING



PROPERTY OWNER MAY REQUEST A REVIEW



COLLECTOR SENDS
PROPERTY TAX BILLS

COUNTY ASSESSOR

BOARD OF EQUALIZATION

TAXING AUTHORITIES

COUNTY COLLECTOR

In order to facilitate understanding, this high-level infographic contains an overview of the process and may exclude certain administrative details.

ASSESSMENT@JACKSONGOV.ORG

