

REQUEST FOR LEGISLATIVE ACTION

Completed by County Counselor's Office:

Res/Ord No.: 19752

Sponsor(s): Dennis Waits

Date: February 26, 2018

SUBJECT	<p>Action Requested <input checked="" type="checkbox"/> Resolution <input type="checkbox"/> Ordinance</p> <p>Project/Title: <u>Requesting Legislative approval of the 2018-2019 Reassessment Maintenance Plan as submitted to the State Tax Commission.</u></p>											
<p>BUDGET INFORMATION <i>To be completed By Requesting Department and Finance</i></p>	<table border="1"> <tr> <td>Amount authorized by this legislation this fiscal year:</td><td>\$</td></tr> <tr> <td>Amount previously authorized this fiscal year:</td><td>\$</td></tr> <tr> <td>Total amount authorized after this legislative action:</td><td>\$</td></tr> <tr> <td>Amount budgeted for this item * (including transfers):</td><td>\$</td></tr> <tr> <td>Source of funding (name of fund) and account code number; FROM ACCT</td><td rowspan="2">\$</td></tr> <tr> <td>TO ACCT</td></tr> </table> <p>* If account includes additional funds for other expenses, total budgeted in the account is: \$</p> <p>OTHER FINANCIAL INFORMATION:</p> <p><input type="checkbox"/> No budget impact (no fiscal note required) <input type="checkbox"/> Term and Supply Contract (funds approved in the annual budget); estimated value and use of contract: Department: Estimated Use: \$</p> <p>Prior Year Budget (if applicable): Prior Year Actual Amount Spent (if applicable):</p>	Amount authorized by this legislation this fiscal year:	\$	Amount previously authorized this fiscal year:	\$	Total amount authorized after this legislative action:	\$	Amount budgeted for this item * (including transfers):	\$	Source of funding (name of fund) and account code number; FROM ACCT	\$	TO ACCT
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Source of funding (name of fund) and account code number; FROM ACCT	\$											
TO ACCT												
PRIOR LEGISLATION	<p>Prior ordinances and (date):</p> <p>Prior resolutions and (date):</p>											
CONTACT INFORMATION	<p>RLA drafted by Robert D. Murphy, Director of Assessment, (816) 881-1009:</p>											
REQUEST SUMMARY	<p>The Assessment Department is requesting Legislative approval of the 2018-2019 Reassessment Maintenance Plan as submitted to the State Tax Commission.</p>											
CLEARANCE	<p><input type="checkbox"/> Tax Clearance Completed (Purchasing & Department) <input type="checkbox"/> Business License Verified (Purchasing & Department) <input type="checkbox"/> Chapter 6 Compliance - Affirmative Action/Prevailing Wage (County Auditor's Office)</p>											
ATTACHMENTS	<p>Please see the attached 34 page 2018-2019 Reassessment Maintenance Plan as submitted to the State Tax Commission.</p>											
REVIEW	<p>Department Director: <i>Robert D. Murphy</i> Date: 2/21/2018</p>											
	<p>Finance (Budget Approval): Date:</p>											
	<p><i>If applicable</i> Division Manager: Date:</p>											
	<p>County Counselor's Office: Date:</p>											

Fiscal Information (to be verified by Budget Office in Finance Department)

- ☐ This expenditure was included in the annual budget.
- ☐ Funds for this were encumbered from the _____ Fund in _____.
- ☐ There is a balance otherwise unencumbered to the credit of the appropriation to which the expenditure is chargeable and there is a cash balance otherwise unencumbered in the treasury to the credit of the fund from which payment is to be made each sufficient to provide for the obligation herein authorized.
- ☐ Funds sufficient for this expenditure will be/were appropriated by Ordinance # _____
- ☐ Funds sufficient for this appropriation are available from the source indicated below.
- ☐ This award is made on a need basis and does not obligate Jackson County to pay any specific amount. The availability of funds for specific purchases will, of necessity, be determined as each using agency places its order.
- ☒ This legislative action does not impact the County financially and does not require Finance/Budget approval.

Honorable Missouri State Tax Commissioners:

December 6, 2017

Attached you will find the Jackson County, Missouri Assessment Department's 2018-2019 Maintenance Plan. The Plan attempts to address all key elements of the coming assessment cycle.

For the 2019 reassessment, all taxable real estate parcels in the County are subject to a physical inspection according to significant physical changes, or increases in valuation greater than (15%) percent in the residential sector.

The residential and commercial units of the Assessment Department will uniformly seek accurate and equitable values according to market value, and will review new construction, miscellaneous permits, demolitions, occupancies of structures and parcels effected by segregations and mergers. In addition, the Jackson County, Missouri, Assessment Department will look at any review of assessments filed in the office for tax year 2018 and informal review of assessments filed for the year 2019.

Our Personal Property unit will continue to assist customers and track and maintain required personal property records via walk-in units at two Jackson County, Missouri, facilities, (Independence and Kansas City) as well as by telephone and electronic communication and field review.

The Jackson County, Missouri Assessment Department will strive to accomplish the plan set forth while continually evaluating market changes. Please feel free to contact me at telephone number 816-881-1009 or e-mail rdmurphy@jacksongov.org if there are any questions or concerns.

Very truly yours,

Robert D. Murphy,
Director of Assessment for Jackson County, Missouri

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COMMISSIONERS
BRUCE E. DAVID, CHAIRMAN
WALTER CALLAHAN, MEMBER
WILL KRAUB, MEMBER



STACEY JACOB
ADMINISTRATIVE SECRETARY
MAUREEN MONAGHAN
CHIEF COUNSEL

STATE TAX COMMISSION
OF MISSOURI

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www.stc.mo.gov

February 15, 2018

Mr. Robert Murphy
Jackson County Assessor
Director of Assessment
415 East 12th Street
Kansas City, MO 64106

Dear Mr. Murphy:

Our office is pleased to advise you that your 2018-2019 assessment maintenance plan, approved by your County Commission, is now approved by the State Tax Commission. Your plan provides the necessary framework to properly evaluate market values in your county. Successful implementation of your plan is dependent upon the collection and analysis of sale data, and the reasonable and accurate application of those analytical results to land values, index changes, depreciation, and other factors used in determining market value. Mechanical implementation of the plan without proper application of the market analysis is not likely to result in assessments that reflect market value. Consequently, state reimbursements will be contingent upon plan implementation that properly utilizes the results of the market analysis to ensure assessments are based upon market conditions as of January 1, 2019.

Per RSMo. 137.750 as amended, certain expenses (computers, aerial photography, etc.) require Tax Commission approval before such purchases are made in order to receive state reimbursement. Although allocated building and/or maintenance costs for county-owned property or other non-reimbursable costs may be contained within your plan, they will not qualify for state reimbursement. The State Tax Commission finds the approved county budget supports the approved assessment maintenance plan and will satisfy the county's calendar year approval letters for expenses on the quarterly reimbursements. Counties will only need to submit approval request letters for expenses that exceed the budgeted amount or are not included in the county's maintenance plan from this date forward. Quarterly reimbursement requests, including all receipts, will be promptly processed; however the State Tax Commission is required by law to withhold reimbursement funds if a county is not in compliance with the provisions of its assessment maintenance plan.

Enclosed is a copy of the 2018 quarterly budget which reflects the expenditures approved during your county budget process. State funding is estimated at the current level, 50% of costs or a maximum of \$3,000 per parcel, using the 2016 certified parcel count. After the general assembly adjourns in May, state funding levels will be re-examined and counties will be notified of the outcome.

If for any reason plan changes need to be made, please submit the proposed revision for the Commission's consideration and approval. If you have any questions or problems, please do not hesitate to contact us.

Sincerely,

Jan M. Elliott

Jan M. Elliott,
Local Assistant Manager

Cc: County Clerk
Assessment Representative

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**Jackson County
2018 Budget**

Annual Totals			
Salaries:			
	FTE		
	1	Assessor	\$0.00
	71	Assessor's Staff	\$2,673,737.00
	0	Other Staff	\$0.00
		Fringe Benefits	\$1,171,480.00
Total Salaries			\$3,845,217.00
Supplies/Office Equipment/Non-Computer Related Equipment:			
			\$384,330.00
Mileage:			
			\$115,400.00
Education/Training/Meetings:			
			\$29,300.00
Computer Expenses:			
			\$16,500.00
Leased Equipment:			
			\$23,288.00
Contracts and Other Expenses:			
			\$51,600.00
Total Expenses			\$4,465,635.00
Revenue Summary			
	Parcel Count:	298,134	Non-Eligible Expenses: \$5,200.00
	Cost Per Parcel:	\$14.98	Cost Per Parcel Less Non-Eligible Expenses: \$14.96
State Reimbursement Per Parcel:			
	\$3.0000	Projected State Reimbursement	\$894,402.00
Local Funds:			
	Assessment Fund - Beginning Balance		\$1,279,332.00
	Collection Fee		\$5,751,057.00
	General Revenue		\$0.00
	Other Revenue		\$0.00
	Estimated County Revenue Total		\$7,924,791.00
	Difference: Excess (Shortfall)		\$3,459,156.00