



# Jackson County Missouri

Jackson County Courthouse  
415 E.12th Street, 2nd floor  
Kansas City, Missouri 64106  
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## Legislation Details (With Text)

**File #:** 21346      **Version:** 0      **Name:** change property tax date  
**Type:** Resolution      **Status:** Passed  
**File created:** 7/26/2023      **In control:** Inter-Governmental Affairs Committee  
**On agenda:** 7/31/2023      **Final action:** 8/28/2023  
**Title:** A RESOLUTION expressing the intent of the Legislature to recommend amending Missouri state statute to allow for a mid-year tax collection date as opposed to the current collection date of December 31st.  
**Sponsors:** Manuel Abarca IV  
**Indexes:** AMENDING, MISSOURI STATE STATUTE, TAX  
**Code sections:**  
**Attachments:** 1. 21346bu.pdf, 2. 21346adopted.pdf

Date	Ver.	Action By	Action	Result
8/28/2023	0	Inter-Governmental Affairs Committee	recommend do pass	Pass
8/28/2023	0	County Legislature	adopt	Pass
8/22/2023	0	County Legislature	Go To 4th Meeting	Pass
8/15/2023	0	County Legislature	Go To 3rd Meeting	Pass
8/14/2023	0	Inter-Governmental Affairs Committee	hold	
8/8/2023	0	County Legislature	Go To 2nd Meeting	Pass
8/7/2023	0	Inter-Governmental Affairs Committee	hold	
8/1/2023	0	County Legislature	Go To 1st Meeting	Pass
7/31/2023	0	County Legislature	assign to committee	

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

**A RESOLUTION** expressing the intent of the Legislature to recommend amending Missouri state statute to allow for a mid-year tax collection date as opposed to the current collection date of December 31<sup>st</sup>.

**RESOLUTION NO. 21346**, July 31, 2023

**INTRODUCED BY** Manuel Abarca IV, County Legislator

WHEREAS, taxes are assessed on personal property owned on January 1st of every year, but taxes

are not billed until November of the same year; and,

WHEREAS, taxes are due by December 31<sup>st</sup> for the entire amount assessed and billed regardless of the ownership status of the property or if it has been moved from Jackson County; and,

WHEREAS, personal property taxes are levied annually against tangible personal and real property and are due December 31<sup>st</sup> of each year per Missouri state statute; and,

WHEREAS, a mid-year collection of personal property taxes would be appropriate; now therefore,

BE IT RESOLVED by the County Legislature of Jackson County, Missouri, that the Legislature does hereby express its intent and recommendation to the Missouri State Legislature of a mid-year tax collection date.

Effective Date: This Resolution shall be effective immediately upon its passage by a majority of the Legislature.

APPROVED AS TO FORM:

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County Counselor

#### Certificate of Passage

I hereby certify that the attached resolution, Resolution No. 21346 of July 31, 2023, was duly passed on August 28, 2023 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 5

Nays 3

Abstaining 0

Absent 1

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Date    Mary Jo Spino, Clerk of Legislature