



Jackson County Missouri

Jackson County Courthouse
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Legislation Text

File #: 3518, Version: 0

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI WITHDRAWN 8/23/2004

AN ORDINANCE enacting section 2129., Jackson County Code, 1984, relating to the collection of delinquent property taxes, and enacting, in lieu thereof, one new section relating to the same subject.

ORDINANCE # 3518, July 19, 2004

INTRODUCED BY Ronald E. Finley, County Legislator

WHEREAS, opinions of the Supreme Court of Missouri and the Missouri Supreme Court and of the Missouri Attorney General, along with Missouri statutes and the Jackson County Charter, recognize that the Legislature has the authority to provide for the waiver of statutory interest and penalties or delinquent real and personal property accounts, under appropriate circumstances; and,

WHEREAS, the Legislature has determined that it is in the best interests of the health, welfare, and safety of the citizens of Jackson County that the Legislature set out firm guidelines for such waivers; and,

WHEREAS, under these guidelines, the Legislature will retain sole authority to waive penalties and interest in commercial real property accounts, but will delegate that authority to the Director of Collection in residential real and individual personal property accounts; now therefore,

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

Section A. Enacting Clause. Section 2129., Jackson County Code, 1984, is hereby enacted to read as follows:

2129. Waiver of Interest and Penalties.

An owner of real or personal property may apply for waiver of property tax penalties and interest associated with tax delinquencies arising from the owner's failure to pay property taxes in a timely manner. In order to provide speedy and complete consideration of such waiver requests, any taxpayer seeking relief must adhere to the following procedures:

2129.1 Application Forms.

No request for waiver of penalties and interest shall be considered unless the owner submits a request in writing on the application form provided by the county. Each application must be signed by the property owner under penalty of perjury and filed with the Director of Collection. The application should state briefly the facts that may justify a waiver of penalties and interest and include any supporting documents, such as tax returns, certified financial statements, insurance loss statements, death certificates, or physician letter.

2129.2 Deadline for Application.

Timely action on the part of the owner in making written application for relief is a prerequisite for any relief to be considered. The property owner or his or her authorized agent must file an application for waiver of penalties and interest within a reasonable time after the discovery of the original tax delinquency. No relief will be considered if the delinquency is more than one year past due or if more than one tax year is in arrears. Delinquent penalties and interest for

late payment may only be waived upon the Director of Collection's factual finding that the property owner's submitted application and supporting documents show reasonable and good cause for the taxpayer's failure to make the timely payment of the taxes due. This statement of facts must also establish that the property owner's failure to make timely payment was due to extraordinary circumstances beyond his or her control that occurred notwithstanding his or her ordinary care and without willful neglect on his or her part.

2129.3 Qualifying Real Property.

Any real property subject to waiver of penalty and interest must be an improved property that is currently the sole personal residence of the taxpayer or a commercial use business property. Any residential property that is primarily an income-producing property for the owner will be reviewed under criteria for commercial real property set out in subsection 5 of this section.

2129.4 Circumstances Justifying Relief - Residential Real and Individual Personal Property.

The following may qualify as extraordinary circumstances that justify a finding in support of a waiver of penalties and interest:

- a. Natural disaster such as fire, flood or other extraordinary event which commenced on or before the tax payment due date and is of such severity up to the date and time of the deadline as to prevent the owner from making timely payment;
- b. b.

a. Civil disturbances or disruptions in services or other extraordinary event which commenced on or before the tax payment due date and is of such severity up to the date and time of the deadline as to prevent the owner from making timely payment;

a)

a. Disability of the owner or person responsible for payment of the taxes due to injury or illness which commenced on or before the tax deadline and continues thereafter under circumstances which preclude not only the taxpayer, but also the spouse or other family member, or agent from making timely payment. The nature and extent of the disability must be supported by medical or other evidence and will be considered in whether to grant or deny the waiver application;

a)

a. Death of the owner or person responsible for payment of the taxes that occurred on or within 90 days before the tax payment due date under circumstances that result in a practical inability on the part of the heirs of the property owner to pay the tax in a timely manner;

a)

a. Loss of income;

a)

a. Extended absence from the United States on active U.S. military duty; and

a)

a. An act on the part of the county in executing duties involving the tax assessment or collection procedure that causes the property not to be assessed or causes a

tax bill not to issue to the owner of record and that failure to pay taxes is corrected by the owner within a reasonable time of notice or discovery of the delinquency.

a)

b) 2129.5 Circumstances Justifying Relief - Commercial or Business Personal Property.

c) Applications for commercial accounts will be determined under procedures determined by the County Legislature. Determinations by the Legislature or a body appointed by the Legislature will be made in the following situations or combination of situations upon application by the commercial or business property owner:

a. Natural disasters damaging the property or natural, unforeseen disasters resulting in the substantial loss of business revenues or income despite the likelihood of insured repair of the property. This would include fires, floods, and other acts of nature;

b. Victimization by criminal activity, other illegal action or civil disturbance;

c. Displacement by government or private action; and

d. Where the impact on the community due to the loss of employee jobs and the environmental impact of the potential vacancy or abandonment of the property in light of its present use, condition and value and consistent with the interests of effective tax administration and tax fairness persuades the Legislature or its designee that relief is appropriate.

Applications on commercial or business accounts which involve issues of tax-exempt ownership status, bankruptcy proceedings, or probate proceedings will be determined by the Director of Collection.

2129.6 Circumstances Not Justifying Relief.

The following will not qualify as extraordinary circumstances that justify a waiver of penalties and interest:

- a. Willful neglect on the part of an owner, or other circumstances within the owner's control;
 - a)
- a. Failure to receive a tax bill if the bill was mailed to the property owner's last known address of record;
 - a)
- a. Late payment because the owner or other person responsible for payment is out of the country except military personnel on active duty;
 - a)
- a. Late payment when the property is held in joint ownership and one owner erroneously relied on another owner or third party to make payment;
 - a)
- a. Late payment when the property owner relied on a third party (i.e. employee, bookkeeper, attorney, CPA, mortgage service company, management company, bank, etc.) to make payment and that party failed to make the payment; and

a)

a. Late payment caused by the payment arriving by mail, delivery service, or messenger after the tax payment due date, except that payments sent by U.S. mail with the pre-paid postage on the letter cancelled prior to the delinquency date will be accepted as timely.

a)

b)

c)2129.7 Decision on Application.

d) In cases of residential real or individual personal property, the Director of Collection or his or her designee will consider each application on the factual merits and exercise his or her discretion under this policy to grant or deny waiver of penalties and interest and will be the sole judge of the existence of good cause, except that, in cases in which the applicant is a Jackson County employee, the Chief Financial officer will rule on the application. No relief will be granted in the instance of willful neglect on the part of the taxpayer. The circumstances justifying waiver must be beyond the taxpayer's control. The Director of Collection shall respond in writing to a residential property owner's application within sixty (60) days. This written response will inform the taxpayer whether the application has been granted or denied and provide the factual reasons for the grant or denial of the requested relief. No appeal may be taken if relief is denied. Consistent with the policies contained in this section, penalties and interest may be waived where assessed against commercial or business personal property at the sole discretion of the County Legislature. The Legislature may, but is not obligated to take up any requests for such a waiver, on a case by case basis, following such procedures as it deems appropriate.

e)2129.8 Public Record.

f) The Director of Collection will establish a database reflecting activity concerning requests for tax relief. The database will contain the following information:

- g)
- h)
 - a. The name of the party requesting relief;
 - b. The owner of the property, if different than the party requesting relief;
 - c. The account number and date of request;
 - d. Whether the property is residential or commercial; and
 - e. The action taken on the request and date thereof.
- a)

This database will be part of the public record.

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

APPROVED AS TO FORM:

Acting County Counselor

I hereby certify that the attached Ordinance, Ordinance # 3518 introduced on July 19, 2004 was duly WITHDRAWN by SPONSOR FINLEY, CONCURRED BY WAITS AND TARWATER on August 23, 2004 by the Jackson County Legislature. The votes thereon were as follows:

Yeas	_____	Nays	_____
Abstaining	_____	Absent	_____

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

Date

Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance # 3518.

Date

Katheryn J. Shields, County Executive