

**CHAPTER 20**  
**ASSESSMENT AND TAXATION**

2000. Changes in Assessed Valuation, Reports.

On or before May 31 of each year, the Director of Assessment shall file with the clerk of the county legislature and the legislative auditor a report showing every real estate tax parcel classified "residential" with an increase in assessed valuation from the previous year in excess of 50% of the previous valuation or in excess of \$50,000, and every parcel classified "commercial" with an increase in assessed valuation from the previous year in excess of 50% of the previous year's valuation or in excess of \$100,000. The report need not include any parcel classified "agricultural" or assessed by the Missouri State Tax Commission as railroad or utility property. (Ord. 3913, Eff. 07/25/07)

2001. Exempt Property, Report.

On or before May 31 of each year, the Director of Assessment shall file with the clerk of the county legislature and legislative auditor a report showing every real estate tax parcel with an assessed valuation in excess of \$50,000, which the director has determined to be exempt from ad valorem taxation pursuant to subsection (3), (4), or (5) of section 137.100, RSMo, or pursuant to section 137.101, RSMo. (Ord. 3913, Eff. 07/25/07)

2002. Physical Inspection, When Required.

Before the Director of Assessment may increase the assessed valuation of any parcel of subclass (1) real property (as such subclass is established in section 4(b) of article X of the Missouri Constitution and defined in section 137.016, RSMo (i.e., residential property)), by more than fifteen percent since the last reassessment, excluding increases due to new construction or improvements, the director shall conduct a physical inspection of such property. (Ord. 5267, Eff. 1/1/20)

2002.1 Physical Inspection, Notice.

If a physical inspection is required pursuant to this section, the Director of Assessment shall notify the property owner in writing and shall provide the owner clear written notice of the owner's rights relating to the physical inspection. If a physical inspection is required, the property owner may request that an interior inspection be performed during the physical inspection. The owner shall have no less than thirty days to notify the director of a request for an interior physical inspection. (Ord. 5267, Eff. 1/1/20)

2002.2 Physical Inspection, What Constitutes.

Except as otherwise provided in subsections 2002.4 and 2002.5, a physical inspection, if required by this section, shall include, but not be limited to, an on-site personal observation and review of all exterior portions of the land and any buildings and improvements to which the inspector has or may reasonably and lawfully gain external access, and shall include an observation and review of the interior of any buildings or improvements on the property upon the timely request of the owner pursuant to this section. (Ord. 5267, Eff. 1/1/20)

2002.3 Physical Inspection, What Does Not Constitute.

Except as otherwise provided in subsection 2002.5, mere observation of the property via a drive-by inspection, or by viewing satellite imagery, photographs, or drone video footage, shall not be considered sufficient to constitute a physical inspection as required by this section. (Ord. 5267, Eff. 1/1/20)

2002.4 Physical Inspection, How Conducted.

If a physical inspection is required pursuant to this section, the Director of Assessment shall:

a. Attempt to visually inspect all sides of the exterior of any structure on the property. The Director of Assessment or the director's representative shall have authority to access upon the premises as set out in state law, to perform the exterior inspection, provided that if at any time during the performance of the exterior inspection the director or the director's representative is requested to leave the property by the owner or occupant of said property, the director or the director's representative shall promptly leave the property and complete the exterior inspection as provided in subsection 2002.5; and

b. Notify the owner of the property, both by leaving a notice on the premises at the time of the inspection and by mailing a notice to such owner, that the owner is entitled to an inspection of the interior of the property if the owner wishes to have such an interior inspection, and further notifying such owner of the process required to arrange for such an interior inspection. Said notice shall include the name, date, time, and extent of the exterior inspection and the telephone number of the Assessment Department. Notwithstanding any such request, an on-site interior inspection shall not be required if the director reasonably believes that performance of such an on-site interior inspection would be unsafe, in which case the director shall so notify the owner in writing and shall accept in lieu thereof interior photographs provided by the owner as evidence of the interior condition of the structure; and

c. During such inspection, possess or have electronic access to a copy of the property record card or other record from the Assessment Department, which lists the physical attributes of the property being inspected, and shall make and keep notes of the condition of the property and the structures located thereon, and record any variation from the information contained in the property record card for said parcel. (ord. 5267, Eff. 1/1/20)

2002.5 Physical Inspection, Not Attainable.

a. In the event the Director of Assessment or any person acting on the director's behalf to perform inspections is unable or otherwise prevented from visually inspecting any side of the exterior of the premises by fencing, hazardous condition, no trespassing notices, or other impediment, the

director or the director's representative may perform the exterior inspection using aerial or satellite photography or imaging and/or from the property line and sidewalk, driveway, or other walkway leading to the entrance of the property and the owner shall be notified by the director in writing by mail that the exterior inspection was performed in such manner, and that a complete exterior inspection may be requested by the property owner, provided that such request is submitted by the owner to the director in writing within thirty (30) days of such notice and provided that no such impediment exists at the scheduled time for such requested exterior inspection. This written notification shall inform the owner of the process required to arrange for an unimpeded exterior inspection, and of the time period within which the unimpeded exterior inspection may be performed before the close of the current reassessment cycle. Said notice shall also include the name of the inspector, the date and time the inspector attempted to perform the exterior inspection, and the telephone number of the Assessment Department. (Ord. 5267, Eff. 1/1/20)

b. In the event that the owner or occupant has requested the director or the director's representative to leave the property prior to the completion of the exterior inspection, the director or the director's representative may complete the exterior inspection using aerial or satellite photography or imaging and/or from the property line and the owner shall be notified by the director in writing by mail that the exterior inspection was performed in that manner. (Ord. 5267, Eff. 1/1/20)

#### 2002.6 Physical Inspection, Estimated Valuation.

In the event that the Director of Assessment, or any person acting on the director's behalf, has a reasonable belief, based upon observations made while conducting an exterior inspection of a parcel of property and/or other information available to the director, that improvements have been made to the property which are not reflected on the property record card or other records of the Assessment Department, and full access to the exterior of the property has been prevented due to impediment or request of the owner or occupant to leave the premises as described in subsection 2002.5, then the appraised value of the property may include a good faith reasonable estimate of the value added by said improvements, which shall be recorded on the property record card or other records maintained by the director, and any notice of the manner in which an exterior inspection was performed that is required under subsection 2002.5 shall include a statement that the director is relying upon an estimated valuation of the added value of the improvements and the reason why the director is relying upon an estimated valuation. (Ord. 5267 Eff. 1/1/20)

2003. - 2040. RESERVED

#### CORRECTION OF ERRORS

2050. Tax Records, County Executive to Hear and Correct Errors.

The County Executive or his duly appointed deputy shall hear and determine all allegations of errors appearing on the assessment and tax records of the county and shall cause to be corrected all errors found to exist. (Ord. 54, Sec. 4.89.a, Eff. 5-12-73)

C/R: Article III, Sec. 6.9, Charter; 9113.00, Board of Equalization.

2051. Powers of County Executive, Powers to Correct Tax Errors.

The powers provided in sections 2050.00 shall authorize the County Executive to correct all of the following. (Ord. 54, Sec. 4.89.d, Eff. 5-12-73)

2051.1 Clerical Errors.

The County Executive is authorized to correct all clerical errors appearing in the records such as the erroneous entry of an assessment, the erroneous entry of a levy, the erroneous entry of an extension of any tax, or a failure to show of record any payment of a tax when in fact the payment has been made. (Ord. 54, Sec. 4.89.d(1), Eff. 5-12-73)

2051.2 Payment Credited to Wrong Tract.

The County Executive is authorized to correct errors in crediting payment of taxes to the wrong tract. (Ord. 54, Sec. 4.89.d(2), Eff. 5-12-75)

2051.3 Double Assessments.

The County Executive is authorized to correct all double assessments of the same property. (Ord. 54, Sec. 4.89.d(3), Eff. 5-12-73)

2051.4 Errors in Description.

The County Executive is authorized to correct all errors in the description of the property. (Ord. 54, Sec. 4.89.d(4), Eff. 5-12-73)

2051.5 Errors in Ownership of Real Property.

The County Executive is authorized to correct errors in the identification of the owner or owners of real property. (Ord. 3737, Eff. 02/13/06)

2052. Forms.

The County Executive shall prepare and make available to taxpayers a form on which allegations of error shall be made. (Ord. 54, Sec. 4.89.e, Eff. 5-12-73)

2053. Issue Credit Memorandum.

The County Executive, if required, shall issue an appropriate credit memorandum to the collecting agency of the county. (Ord. 54, Sec. 4.89.a, Eff. 5-12-73)

2054. Effect of Credit Memorandum.

The credit memorandum shall be considered as cash received by that agency in payment of taxes described in that memorandum. (Ord. 54, Sec. 4.98.a, Eff. 5-12-73)

2055. Valuations not Deemed Errors.

Valuation lawfully placed on property by the Manager of the Division of Property or the Board of Equalization shall not be deemed to be errors within the meaning of Sections 2051.00 through 2051.04. (Ord. 54, Sec. 4.89.b, Eff. 5-12-73)

2056. Effect of Correction.

The correction of an error pursuant to the provisions of sections 2050.00 through 2055.00 shall not entitle the taxpayer to a refund of any tax already paid except as provided by law. On accounts with no outstanding tax liabilities for the years being corrected, penalties and interest shall not accrue upon county clerical error corrections until thirty days after said errors have been corrected and billed. Failure to pay the corrected tax bill within thirty days after the correction and billing shall result in accrual of interest and penalties retroactive to the first day of January of the year following the corrected tax year. Penalties and interest shall not accrue based upon clerical delay in posting timely tax payments. Tax payments postmarked by the first business day after taxes are due are presumed paid on time. (Ord. 54, Sec. 4.89.c, Eff. 5-12-73; Ord. 3737, Eff. 02/13/06)

2057. - 2059. RESERVED

2060. Residential Property Tax Installments, Senior Citizens Eligible To Pay Without Interest.

Any eligible taxpayer, as defined in this section, may elect to pay the property tax on his or her place of residence in four equal installments as provided in section 2062. without the accrual of statutory interest and penalty. Failure to pay either installment in the time and manner provided shall result in accrual of interest and penalties retroactive to the first day of January of the year following the assessment and the initial billing of the real estate taxes. (Ord. 1759, Eff. 09/20/89; Ord. 3737, Eff. 02/13/06; Ord. 4006, Eff. 07/07/08)

2060.1 Eligible Taxpayer.

The term "eligible taxpayer," as used in this section, shall mean any person who has reached the age of sixty-two (62) years on or before December 31st of the tax year, and who owns nondelinquent real property in fee simple or, as a co-tenant, by tenancy in common, joint tenancy, or tenancy by the entirety. A trusteeship is not an eligible taxpayer. Further, this section shall not apply to payment of real property taxes by financial institutions, as defined in section 381.410, RSMo, that pay tax obligations which they service from escrow accounts, as defined in Title 24, Part 3500, Section 17, Code of Federal Regulation, as amended. (Ord. 1759, Eff. 09/20/89; Ord. 3737, Eff. 02/13/06; Ord. 4006, Eff. 07/07/08)

2060.2 Place of Residence.

As used in Section 2060., the term "place of residence" means the single assessed residential location within Jackson County where an eligible taxpayer actually resides. (Ord. 1759, Eff. 09/20/89; Ord. 3737, Eff. 02/13/06; Ord. 4006, Eff. 07/07/08)

2061. Application.

Application to pay residential property taxes in equal installments shall be made in such manner as may be prescribed by the Department of Collection. All such applications will require proof of age and residency. Any eligible taxpayer who has previously failed to make an installment payment in the time and manner provided shall be required to file a new application in order to make installment payments in the future, and only for future tax years. (Ord. 1759, Eff. 09/20/89; Ord. 3737, Eff. 02/13/06)

2062. Time of Paying Residential Property Taxes.

Taxpayers qualifying and electing to pay their residential property taxes under the provisions of section 2060. shall make the first installment payment on or before December 31st of the tax year. The subsequent installments must be paid on or before February 28, May 31, and August 31, respectively, of the year following the tax year. (Ord. 1759, Eff. 09/20/89; Ord. 3737, Eff. 02/13/06; Ord. 4006, Eff. 07/07/08)

2063. Residential Property to be Assessed at Occupancy.

A building or other structure classified as residential property pursuant to ' 137.016, RSMo, newly constructed and occupied on any parcel of real property, shall be assessed and taxed on such assessed valuation as of the first day of the month following the date of occupancy for the proportional part of the remaining year at the tax rates established for that year, in all taxing jurisdictions located in the county. Newly constructed residential property which has never been occupied shall not be assessed as improved real property until such occupancy or the first day of January of the second year following the year in which construction of the improvements was completed. (Ord. 2341, Eff. 11/23/94)

2064. Procedures Applicable to Assessment of New Construction at Occupancy.

In assessing newly constructed buildings or other structures on residential property at occupancy pursuant to ' 2063, the director of the assessment department shall follow the procedures set out in ' 137.082, RSMo. (Ord. 2341, Eff. 11/23/94)

2065. Installment Payments Not to Modify or Alter Right to Protest.

Any installment payment made pursuant to this chapter or the provisions of Missouri law does not in any way alter, amend, extend, or modify a taxpayer's right to protest taxes owed, or the procedures necessary to protest taxes owed. (Ord. 3737, Eff. 02/13/06)

2066. Senior Property Tax Credit.

The Legislature of Jackson County, Missouri hereby authorizes a real property tax credit to eligible taxpayers residing in Jackson County, Missouri in an amount equal to the eligible taxpayer's eligible credit amount. (Ord. 5866, Eff. 08/05/24)

2066.1 Definitions.

For purposes of this Ordinance, and pursuant to the provisions of SB190, SB756, and § 137.1050, RSMo., the following words and phrases shall have the following meanings:

- a. "Eligible Credit Amount": the difference between an eligible taxpayer's

real property tax liability on such taxpayer's homestead for a given tax year, minus the real property tax liability on such homestead in the eligible taxpayer's initial credit year.

- b. "Eligible Taxpayer": A Missouri resident who:
  - i. Is sixty-two years of age or older;
  - ii. Is an owner of record of a homestead or has a legal or equitable interest in such property as evidenced by a written instrument; and
  - iii. Is liable for the payment of real property taxes on such homestead in Jackson County, Missouri.
  
- c. "Homestead": real property actually occupied by an eligible taxpayer as the primary residence. An eligible taxpayer shall not claim more than one primary residence.
  
- d. "Initial Credit Year":
  - i. In the case of a taxpayer who meets all requirements as set out in Section 2066.1(b) of this subsection prior to December 31, 2024, the initial credit year is 2024.
  - ii. For all other taxpayers, the year in which the taxpayer meets all requirements of section 2066.1(b) is the "initial credit year". (Ord. 5866, Eff. 08/05/24)

#### 2066.2 Tax Credit; Statement of Tax Due.

Any tax credit granted pursuant to this section shall be applied when calculating the eligible taxpayer's property tax liability for the tax year. The amount of tax credit shall be noted on the statement of tax due sent to the eligible taxpayer by the Jackson County Collector. (Ord. 5866, Eff. 08/05/24)

#### 2066.3 Subsequent Credit Amount.

If in any tax year subsequent to the eligible taxpayer's initial credit year the eligible taxpayer's real property tax liability is lower than such liability in the initial credit year, such tax year shall be considered the eligible taxpayer's initial credit year for all subsequent tax years. (Ord. 5866, Eff. 08/05/24)

#### 2066.4 Impact of New Construction.

If an eligible taxpayer makes new construction and improvements to such eligible taxpayer's homestead, the real property tax liability for the taxpayer's initial credit year shall be increased to reflect the real property tax liability attributable to such new construction and improvements. (Ord. 5866, Eff. 08/05/24)

#### 2066.5 Impact of Annexation.

If an eligible taxpayer's homestead is annexed into a taxing jurisdiction to which such eligible taxpayer did not owe real property tax in the eligible taxpayer's initial credit year, then the real property tax liability for the taxpayer's initial credit year

shall be increased to reflect the real property tax liability owed to the annexing taxing jurisdiction. (Ord. 5866, Eff. 08/05/24)

2066.6 Implementation.

The County governing body shall be authorized and empowered to adopt such rules and procedures as are necessary in order to carry out and implement the provisions of this Ordinance and to develop and require such documents, applications and instruments as may be necessary or desirable to permit the application of the tax credits authorized herein, and to carry out, comply with and perform the requirements of the provisions set forth in this Ordinance. (Ord. 5866, Eff. 08/05/24)

2066.7 Reporting.

The Department of Collection shall notify each political subdivision within Jackson County of the total credit amount applicable to that subdivision by no later than November 30<sup>th</sup> of each year. (Ord. 5866, Eff. 08/05/24)

2066.8 Passage and Approval.

This Ordinance shall be in full force and effect as of September 1, 2024, and shall be effective for tax year 2024 and each year thereafter. (Ord. 5866, Eff. 08/05/24)