BILL NO	
RESOLUTION NO.	

A RESOLUTION IMPLORING THE JACKSON COUNTY EXECUTIVE TO MAINTAIN ASSESSED VALUATIONS FOR REAL PROPERTY IN JACKSON COUNTY AT THEIR 2022 LEVELS FOR CALENDAR YEAR 2023. [Requested by Councilmembers Stewart and Steinmeyer]

WHEREAS, every person owning or holding real property or tangible personal property on January 1<sup>st</sup> of any calendar year shall be liable for taxes, with exemptions for certain properties, such as those for charitable, educational and religious purposes, and;

WHEREAS, assessment is the process of placing value on property for the purpose of property taxation, and;

WHEREAS, all taxable real and personal property within the City is assessed annually by the county assessors, and;

WHEREAS, reassessment is an update of all real property assessments in the County, conducted by the County Assessment Department to equalize values among taxpayers and to adjust values to current market conditions, and;

WHEREAS, Missouri Law requires all real property to be reassessed every 2 years in odd-numbered years, including 2023, and;

WHEREAS, recent increases in real personal property tax assessments are shocking residents as they arrive in mailboxes across Jackson County, and;

WHEREAS, there has been a 30% average increase in Jackson County, and;

WHEREAS, as of June 26<sup>th</sup>, 2023, the County Assessor reported that 12,143 property tax assessment appeals had already been filed, and;

WHEREAS, property owners only have until July 10th to file an appeal, and;

WHEREAS, per RsMo 67.110, each political subdivision located, at least partially, within a county with a charter form of government or within a city not within a county shall fix its ad valorem property tax rates as provided in this section not later than October 1<sup>st</sup> and;

WHEREAS, the appeals process may have a detrimental impact on the City's ability to meet the October 1<sup>st</sup> deadline mandated by the Missouri Constitution, and;

WHEREAS, Section 6 (() of the Jackson County Charter states that "The County Executive, in addition to other powers and duties provided in this charter, shall have the power to correct errors in assessment and tax records.";

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF INDEPENDENCE, MISSOURI AS FOLLOWS:

<u>SECTION 1.</u> That the Independence City Council implores the Jackson County Executive to keep the 2022 real property tax assessments the same for 2023.

PASSED THIS		, 2023, BY THE CITY COUNCIL OF THE
ΓY OF INDEPENDENCE, I	MISSOURI.	
		Presiding Officer of the City Council
		of the City of Independence, Missouri
ATTEST:		
11112211		
City Clerk		
APPROVED AS TO F	FORM AND LEGA	LITY:
City Counselor		
REVIEWED BY:		
City Managar		
City Manager		