

## **RESOLUTION 23-19**

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A RESOLUTION EXPRESSING THE CONCERN OF THE COUNCIL OF THE CITY OF LEE'S SUMMIT, MISSOURI TO THE REASSESSMENT OF PROPERTY AND THE DRAMATIC INCREASE IN VALUES OF PROPERTY IN THE CITY AND RECOMMENDING THAT THE COUNTY EXECUTIVE AND COUNTY LEGISLATURE UTILIZE CERTAIN AUTHORITY PROVIDED BY THE JACKSON COUNTY, MISSOURI CHARTER TO MAINTAIN THE 2022 VALUATIONS FOR THE 2023 TAX YEAR.

WHEREAS, every person owning or holding real property or tangible personal property on January 1st 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, Lee's Summit property owners and residents have expressed shock and outrage at the large increases in property values during this reassessment process, and;

WHEREAS, there has been an overall 30% average increase in assessed valuation in Jackson County, and;

WHEREAS, media reports have indicated that more than 38,000 property tax assessment appeals have been filed, and;

WHEREAS, pursuant to 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 1st deadline mandated by the Missouri Constitution, and;

WHEREAS, Article III, Section 6, Subsection 9 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: . . . (9) Correct errors in assessment and tax records.", and;

WHEREAS, Article II, Section 16 of the Jackson County Charter states that "The County Legislature shall have the power, pursuant to and in conformity with the constitution, and without limiting the generality of the powers vested in the County Legislature by this Charter, to: Provide for the assessment, levy, equalization, and collection of all taxes now or hereafter authorized by the constitution or by law and prescribe a method or system to facilitate the assessment,

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calculation, extension and collection of taxes including the design of the books and forms and the purchase and installation of necessary devices.”, and;

WHEREAS, the County Executive and Jackson County Legislature should take steps to mitigate the immediate harm to large numbers of Lee’s Summit and other Jackson County property owners and residents.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL FOR THE CITY OF LEE’S SUMMIT, MISSOURI, as follows:

SECTION 1. That the City Council hereby expresses its concern related to the extraordinary impact of the recent reassessment conducted by the Jackson County, Missouri Assessor.

SECTION 2. That given the enormous volume of appeals, the pending deadline for all cities in the county to establish tax rates, and the extraordinary impact to the public the Council of the City of Lee’s Summit, Missouri hereby requests that the County Executive and County Legislature utilize the authority cited above to hold in abeyance the most recent assessed valuations and instead utilize the valuations from the previous year.

SECTION 3. That any and all resolutions or parts of resolutions in conflict herewith are repealed to the extent of such conflict only.

SECTION 4. That this resolution shall be in full force and effect from and after the date of its passage and adoption, and approval by the Mayor.

PASSED AND APPROVED by the City Council for the City of Lee's Summit, Missouri, and APPROVED by the Mayor of said City this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

ATTEST:

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Mayor *William A. Baird*

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City Clerk *Trisha Fowler Arcuri*

APPROVED AS TO FORM:

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City Attorney *Brian W. Head*