

## Legislation Text

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**File #:** RES. NO. 23-19, **Version:** 1

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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.

Issue/Request:

This resolution, if approved, encourages the Jackson County Executive to utilize certain authority provided by the Jackson County, Missouri Charter to maintain the 2022 valuations for the 2023 tax year.

Key Issues:

The City of Independence, Missouri City Council approved a similar resolution at their July 17, 2023 Council meeting. Blue Springs, Missouri City Council approved a similar resolution at their special meeting on July 21, 2023. If adopted by the City Council of Lee's Summit, the Council will join Independence and Blue Springs in the desire to have the Jackson County Executive maintain assessed real property valuations for Jackson County at their 2022 values for calendar year 2023.

Background:

Every person owning or holding real property or tangible personal property on January 1 of any calendar year shall be liable for taxes, with exemptions for certain properties, such as those for charitable, educational and religious purposes.

Assessment is the process of placing value on property for the purpose of property taxation, and all taxable real and personal property within the City is assessed annually by the county assessors. Reassessment is an update of all real property assessments in the County, conducted by the Jackson County Assessment Department to equalize values among taxpayers and to adjust values to current market conditions. Missouri Law requires all real property to be reassessed every two years in odd-numbered years, including 2023.

Recent increases in real property tax assessments are inconsistent and in many cases, extraordinary, creating significant concern and frustration amongst property owners across Jackson County. There has been a reported 30% average increase in Jackson County, and as of recent reports, more than 38,000 property tax assessment appeals have been filed. Equally troublesome is the fact that property owners only have until July 31, 2023 to file an appeal. Moreover, 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 each year. The appeals process may have a detrimental impact on the City's ability to meet the October 1 deadline mandated by the Missouri Constitution.

Because the inconsistent and extraordinary increases in assessed valuations, the shortened timeline for appealing these assessments, and the adverse impact to the City's ability to accurately set the levy, if this

resolution is approved, the City Council of Lee's Summit wishes to request the Jackson County Executive utilize the 2022 assessed valuations for properties within Jackson County for 2023.

Mark Dunning, City Manager  
Brian Head, City Attorney

Recommendation:

Staff recommends approval of this resolution.