

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. - 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)