

JACKSON COUNTY BOARD OF EQUALIZATION
RULES OF PROCEDURE

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MARY JO SPINO
COUNTY CLERK

Rule 1.

Officers

1. The Chairman of the board is appointed by the County Executive. He or she shall chair the meetings and hearings of the Board.
2. The Vice-chairman of the board shall be appointed by the Chairman. The Vice-chairman shall serve as Chairman when requested by the Chairman or in the absence of the Chairman.

Rule 2.

Meetings

1. The Chairman of the board shall call all meetings at such time and place as the Chairman designates.
2. All meetings shall be scheduled with public notice to comply with Sunshine Law requirements; meetings are public and are not recorded or transcribed.
No meetings shall be held outside of Jackson County, Missouri.
3. The board shall meet at least once a month as required by Section 138.100, RSMo.

Rule 3.

Quorum

1. The quorum at procedural meetings shall consist of two members.
2. The quorum of appeal hearings shall consist of at least two permanent members, or one permanent member and two other members qualified to hear a given matter.
3. The majority vote of these board members present may decide any issue before the board.

Rule 4.

Procedural Meetings

1. The purpose of procedural meetings is to:
 - a. Set schedules of meetings and hearings.
 - b. Determine procedures for hearings and its operation and the development of the necessary forms for the conduct of the board's business.
 - c. Supervise the expenditures of the board's budget.
 - d. To hear and consider allegations of clerical errors and double assessments as provided in Section 138.100, RSMo.
2. The board members at large appointed under Jackson County Charter, Art. XI, Section 1.1 shall conduct the procedural meetings. These members may invite other persons to the procedural meetings as they believe to be in the best interests of the board.

Rule 5.**Stipulations**

1. The Board understands that the parties to an appeal may wish to discuss resolution of their matters. For the most part, the Board would encourage such open discussion. In the event the parties do reach an agreement, the Board requires that the agreement be entered on a stipulation form provided by the Assessment Department.

The stipulation form must be executed, in writing, by the taxpayer or their representative and by the County Assessment Department. All stipulations must be received by the Board no later than three (3) business days prior to the scheduled hearing docket for the appeal.

In the event the stipulation is not received by the Board prior to the three (3) business days before the scheduled hearing, the Board may continue on with the hearing as scheduled

Once a stipulation has been executed, the Board will consider the appeal to be dismissed with no further evidence being taken on the appeal.

Rule 6.**Hearings**

1. The Chairman shall designate the time and place of all board hearings. Hearings are open to the public and are not recorded or transcribed.
2. The time and place of the hearings shall be selected in a manner to avoid undue hardships where practicable to persons having interest in the property being considered at the hearing.
3. The purpose of the hearings is to hear appeals regarding value and to equalize valuation and assessments upon all taxable property. Also Ordinance (2341) allowed under Section 137.082, RSMo. 1994, this Ordinance, in part, states the newly constructed residential property shall be assessed and taxed the first of the month following the date occupied or has met certain criteria to determine occupancy.
4. The board shall not hear any appeal which has not been filed with the office of the board and assigned a docket number.
5. The Board Specialist shall notify city and school district board members and taxpayers of the date, time and place of the hearings on their appeals and all actions of the board affecting their interest. The city and school district board members shall participate during the hearing only on matters within their jurisdiction.

6. Documentation supporting the opinion of value should be submitted to the office of the Board of Equalization at the time of filing. The Board will not consider evidence presented via electronic device at the scheduled hearing.
7. The public shall be notified of board hearings in the weekly activity calendar of the County Legislature or such other reasonable notice as the Chairman determines.
8. If the board does not make its decision in an appeal at the time of hearing the appeal, the Specialist shall send written notice of the decision to that Appellant or the representative.
9. The board shall notify the Appellant or the representative at the hearing that should they disagree with the decision rendered by the Board that they may exercise their right to appeal to the State Tax Commission of Missouri and shall further notify the Appellant or the representative that the appeal must be filed with the Commission within 30 days of the Board's decision or by September 30th whichever date is later of that year.

Rule 7.

Hearing Docket

1. All appeals to be heard by the Board of Equalization shall be submitted on an application form approved by the Board and filed with the office of the Board. The Board shall receive all applications submitted in the proper form and process them as follows:
 - A. The Specialist shall assign an appeal number for each case. The appeal number references the year of the appeal followed by four digits (i.e. 2018-xxxx). Appeal applications and supporting documentation are scanned electronically as a permanent record of the Board.
 - B. A file shall be maintained by the Specialist designating the following:
 - a. The date the application was received
 - b. The assigned appeal number of the application
 - c. The address of the property and parcel number
 - d. The date and type of notice of hearing to Appellant or the representative (postcard mailer, email, or phone)
 - e. Any supporting documentation submitted by any party
 - f. The date, time and place of hearing
 - g. The date of decision and type of notice
 - h. The date Assessor's office notified of Board's decisions

Rule 8. Assessment Change Notice

1. Whenever the board raises or lowers the valuation of any property other than at any appeal hearing attended by the taxpayer, appellant, or the representative or whenever the board assesses property omitted by the assessor, the board shall give notice of its action to the owner of the property or person controlling the property at the last known address of the owner or person controlling the property appearing on the County assessment records.
2. The notice shall contain the value as increased or decreased by the Board and such description of the property as the board deem adequate to fairly inform the owner of the property's identity. The notice shall also state that the taxpayer may exercise their rights to appeal such value and may offer objections to the increase at a hearing before the board. The Board shall further set forth the date, time and place of the hearing.
3. In the event that the Appellant or the representative was not present at the hearing scheduled pursuant to this rule, or if a re-hearing is requested by the Appellant or the representative, the Board may reschedule a hearing based upon a showing of good cause. The reason for such reschedule must be submitted in writing by Appellant or the representative and is limited to the following:
 - a. Failure to receive sufficient notice of the hearing
 - b. Clerical error
 - c. Excusable neglect
 - d. A major change in facts or law since the hearing

Rule 9. Notice of Board Decision Regarding Appeals

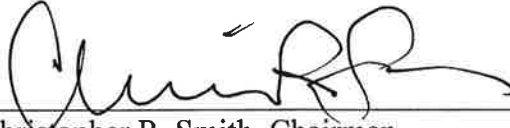
1. The Appellant or the representative shall be notified of the decision of the board either by delivery of a copy of the board's decision at the appeal hearing, by mail, or by email.
2. If such decision is mailed or emailed, it shall be sent no later than the first Tuesday following the last Saturday in August of the subject tax year.

Rule 10. Records of the Board

1. The Specialist of the board shall maintain a file of all cases in the manner provided in these rules.
2. The Specialist shall maintain records of all expenditures of the board under the supervision of the Chairman. The expenditures shall be kept in an account book listing all board authorized expenditures and the date spent.
3. The Specialist shall maintain a minute book containing a record of all decisions reached at procedural meetings.

These Rules of Procedure approved as amended, this 20th day of December,

2018 and all rules prior are hereby rescinded.



Christopher R. Smith, Chairman
Jackson County Board of Equalization

filed this 20th day of December 2018

Mary Jo Spino,
Clerk of the Jackson County Legislature