

## CHAPTER 91

### BOARD OF EQUALIZATION

#### MEMBERS

##### 9100. Board of Equalization. Oath of Membership.

The members to the Jackson County Board of Equalization shall each take an oath, to be administered by the Clerk of the County Legislature, to fairly and impartially equalize the valuation of all real estate and tangible personal property taxable by the county. (Ord. 18, Sec. 4.55.a., Eff. 1-25-73)

C/R: Article XI, Sec. 1 of the Jackson County Charter sets for the manner of appointing members to the Board of Equalization.

##### 9101. Vice-Chairman Appointed.

The Chairman of the Board of Equalization shall appoint a Vice Chairman who shall serve as chairman in the event of the absence or disqualification of the Chairman. (Ord. 18, Sec. 4.56, Eff. 1-25-73)

##### 9101.1 Qualification.

The Vice-Chairman shall be one of the members appointed by reason of Subsection 1 of Section 1 of the Jackson County Charter. (Ord. 18, Sec. 4.56, Eff. 1-25-73)

##### 9102. Quorum.

A majority of the members of the Board of Equalization qualified to hear a given matter shall constitute a quorum for doing business. A vote of a majority of these present at any meeting shall decide any issue before the Board of Equalization. (Ord. 18, Sec. 4.59, Eff. 1-25-73)

##### 9103. Salary.

Those permanent members of the Board of Equalization who are appointed by the County Executive by reason of Subsection 1 of Section 1 of Article XI of the Jackson County Charter shall each receive a salary of one thousand five hundred dollars (\$1,500) per month, except that they shall receive compensation of three thousand dollars (\$3,000) per month for the months of July and August and except that such members shall receive four thousand dollars (\$4,000) per month for the months of September, October, November, and December, 2019. No compensation shall be payable to any member for any month in which that member does not personally attend a meeting of the Board. (Ord. 343, Sec.

4.63, Eff. 1-29-76; Ord. 1324, Eff. 05/30/85; Ord. 1444, Eff. 07/11/86; Ord. 3763, Eff. 06/09/2006; Ord. 4864, Eff. 07/25/16, Ord. 5249, Eff. 08/13/2019)

9104. Compensation.

Those members of the Board of Equalization appointed under Subsections 2 and 3 of Section 1 of Article XI of the Jackson County Charter, who are eligible to receive compensation from Jackson County, shall each receive compensation of one hundred fifty dollars (\$150) per meeting, except that such members shall receive compensation of two hundred fifty dollars (\$250) per meeting for meetings held in calendar year 2019 after the effective date of Ordinance 5249. (Ord. 18, Sec. 4.64, Eff. 1-25-73; Ord. 3763, Eff. 06/09/2006; 5249 Eff. 8/13/19)

9105. Membership Qualifications.

All members of the Board of Equalization, without regard to their method of appointment, shall be residents of Jackson County, and no member may hold any other County office. No member may be delinquent in any taxes due or owing to the County, to include any taxes due to or owed by any corporation, partnership, or other business entity owned or controlled by a member. If any member of the Board of Equalization shall become delinquent in any taxes described in this section, and shall fail to satisfy that delinquency within 30 days after receiving notice of the delinquency from the Director of Collection, that member shall forfeit his or her office. Further, no compensation shall be paid by the County to any member of the Board of Equalization who is or becomes delinquent in any taxes described in this section until the delinquency has been satisfied. A member's participation in the residential property tax installment program authorized by section 2060.-2065. of this Code shall not constitute a delinquency for purposes of this section, provided that the member is not delinquent on any required installment payment. (Ord. 4852, Eff. 06/20/16)

MEETINGS

9110. Board of Equalization Meetings, Place.

The Board of Equalization may meet at any public place within Jackson County, but shall strive to select meeting places so as to avoid undue hardship, where practicable, to persons who have an interest in land being considered. (Ord. 18, Sec. 4.60, Eff. 1-25-73)

9111. Time.

The Board of Equalization shall hold meetings at such times as it deems necessary in order to exercise its powers and duties. (Ord. 18, Sec. 4.62.a., Eff. 1-25-73)

9112. Appeals From Valuation of Assessor.

Whenever the Board of Equalization conducts meetings and hearings concerning appeals from the valuation of the Assessor, any increase of valuation by the Board of Equalization

or assessment by the board of Equalization of property not previously on the books of the Assessor, those meetings and hearings shall be concluded in sufficient time to allow the taxpayer a reasonable opportunity to invoke the jurisdiction of the State Tax Commission. (Ord. 18, Sec. 4.62.b., Eff. 1-25-73)

9113. Assessment Errors, Board of Equalization Hearings.

The Board of Equalization shall meet at least once each month for the purpose of hearing allegations of erroneous assessments, double assessments and clerical errors. The Board of Equalization shall, on satisfactory proof of the errors, correct those errors and certify the same to the Director of Revenue, to the Clerk of the County Legislature and until the expiration of his term or his resignation, whichever is sooner, to the Collector. (Ord. 18, Sec. 4.62.c., Eff. 1-25-73)

C/R: 2050.00 and 2051.00, powers of County Executive.

POWERS

9120. Hear Complaints and Equalize Valuation.

The Board of Equalization shall hear complaints and equalize the valuation and assessment on all real and tangible personal property taxable by Jackson County so that all the property shall be entered on the tax books at its true value. (Ord. 18, Sec. 4.55.b., Eff. 1-25-73)

9120.1 Limitation on Reducing Valuation.

The Board of Equalization shall not reduce the valuation of the real or tangible personal property below the value of that property as fixed by the State Tax Commission. (Ord. 18, Sec. 4.55.b., Eff. 1-25-73)

9121. Board of Equalization, Rules.

In exercise of any powers conferred by law, the Jackson County Charter or by ordinance, the Board of Equalization shall adopt rules of procedure consistent with the provisions of the Constitution of Missouri and the Charter and ordinances of Jackson County. (Ord. 18, Sec. 4.57.a., Eff. 1-25-73)

9121.1 Filed With Clerk.

A copy of the rules adopted by the Board of Equalization shall be filed with the Clerk of the County Legislature. (Ord. 18, Sec. 4.57.a., Eff. 1-25-73)

9121.2 Notice.

The rules shall provide for fair and adequate notice to individual taxpayers of actions and hearings of the Board of Equalization affecting their interests and appropriate notice of the public meetings of the Board of Equalization. (Ord. 18, Sec. 4.57.b., Eff. 1-25-73)

9121.3 Other Matters.

The rules adopted may include such other matters as the Board of Equalization deems necessary to the conduct of its business including time of regular meetings. (Ord. 18, Sec. 4.57.b., Eff. 1-25-73)

9121.4 How Adopted.

The rules shall be adopted by a majority of those members who appointment was by reason of Subsection 1 of Section 1 of Article XI of the Jackson County Charter. (Ord. 18, Sec. 4.57.c., Eff. 1-25-73)

9122. Compel Attendance and Production of Papers.

The Board of Equalization shall have the power to compel attendance of witnesses and production of papers as conferred by the Charter and by law. (Ord. 18, Sec. 4.58.a., Eff. 1-25-73)

9122.1 Duty of Court Administrator.

It shall be the duty of the Court Administrator, or his duly designated deputy, to execute such process as may be issued by the Board of Equalization. (Ord. 18, Sec. 4.58.b., Eff. 1-25-73)

9123. Other Powers and Duties.

The Board of Equalization shall exercise any other powers and duties conferred by law on the county boards of equalization. (Ord. 18, Sec. 4.55.c., Eff. 1-25-73)

9125. Hearings.

The following procedures shall apply to all hearings of the Board of Equalization relating to tax appeals and valuation complaints:

9125.1 Separate Number.

Each tax appeal and/or valuation complaint shall be assigned a separate, unique case number. (Ord. 5253, Eff. 8-26-19)

9125.2 Acknowledgement.

The Board shall provide a written acknowledgment of the filing of a tax appeal to the appropriate taxpayer or attorney/agent by either personal hand delivery or by email or U.S. mail to the taxpayer's last known email or mailing address of record. (Ord. 5301, Eff. 1-1-20)

9125.3 Notice.

The Board shall issue written notice of the scheduled hearing on any tax appeal at least seven days in advance of the hearing date, by email or by U.S. mail, to the taxpayer's last known email or mailing address of record. (Ord. 5301, Eff. 1-1-20)

9125.4 Testimony Under Oath.

All testimony, written or oral, heard or received by the Board, shall be taken under oath or affirmation. The Chairman and Vice Chairman shall have authority to administer oaths. (Ord. 5253, Eff. 8-26-19)

9125.5 Evidence.

At any hearing, the Assessment Department shall have the burden of introducing evidence of valuation required by section 137.115.1, RSMo. (Ord. 5253, Eff. 8-26-19)

9125.6 Written Ruling.

The Board shall issue a written decision on each matter heard, which must be supported by competent and substantial evidence on the record as a whole. The written decision shall include the following:

- a. County Assessment Department parcel number;
- b. The classification of the property involved, if the subject property is real estate;
- c. A description of the property involved as individual of business, if the subject property is personal property;
- d. Board of Equalization appeal number;
- e. Appearances of the parties;
- f. For cases resolved by stipulation;
  - i. Parties to stipulation;
  - ii. Dated of stipulation; and
  - iii. Amount of stipulation;
- g. For contested cases heard:
  - i. Description of evidence presented by Jackson County;
  - ii. Description of evidence presented by the owner/representative; and
  - iii. Description of any additional evidence considered by the Board of Equalization;
- h. A statement that the decision is based upon the evidence presented;
- i. The amount of the new value if the assessed value is increased;
- j. The amount of the new value if the assessed value is decreased;
- k. A statement of the value of the property if the value is not increased or decreased; and
- l. The date of the decision.

9125.7 Signed by Board.

Each decision of the Board of Equalization shall be signed by all members who heard the case. If any member is absent or there is a vacant position on the board, the decision shall so reflect. (Ord. 5253, Eff. 8-26-19)

9125.8 Written Notice.

A written notice of decision shall be mailed to the taxpayer/attorney/agent. The notice shall contain at least the following information:

- a. Date of mailing;
- b. Name and address of the recipient;
- c. Name of taxpayer;
- d. Parcel number;
- e. Appeal number;
- f. Address of property;
- g. Classification of property;
- h. Assessor's market and assessed values;
- i. Board's market and assessed values;
- j. Notice of right to appeal; and
- k. Deadline for filing appeal.

9125.9 Appeal.

Any party aggrieved by a final ruling of the Board in a contested case may appeal that ruling to the Missouri State Tax Commission in accordance with the procedures established under chapters 137 and 138, RSMo, and chapter 12 CSR30-3 of the Code of State Regulations. (Ord. 5253, Eff. 8-26-19)

9125.10 Hearing Officer.

Subject to the availability of funds, the Board may contract with a licensed attorney-at-law, licensed realtor, or state-certified real estate appraiser to conduct the hearing in any case or cases. Any such hearing officer may administer oaths and shall recommend written findings to the Board, which may issue and/or modify such findings as its ruling upon a majority vote. (Ord. 4852, Eff. 6/20/16, Ord. 5253, Eff. 08/26/19)

9126. Documents To Be Retained.

All appeal-related paperwork shall be retained, including documents presented to the Board of Equalization at any hearing, pursuant to procedures consistent with chapter 109, RSMo. (Ord. 4852, Eff. 06/20/16)

9127. Ethics Code to Apply.

The Jackson County Ethics Code, sections 900. – 927. of this Code, shall apply to all proceedings of the Board. Pursuant to section 906 of the Code, no member of the Board may participate in any proceeding in which that member has a personal interest as defined by section 902.34 of the Code. (Ord. 4852, Eff. 06/20/16)

## EQUALIZATION OF VALUATION

### 9130. Assessed Valuation, Board of Equalization Authority.

The Board of Equalization shall have authority to raise or reduce the assessed valuation of parcels of land or tangible personal property that in the opinion of the Board has not been returned at its true value. (Ord. 18, Sec. 4.61.a., Eff. 1-25-73)

### 9131. Assessor's Books, Property Omitted From.

The Board of Equalization shall have authority to assess and equalize the value of any property that may have been omitted from the books of the Assessor. (Ord. 18, Sec. 4.61.b., Eff. 125-73)

### 9132. Notice Required, When.

Whenever the Board of Equalization shall raise the valuation of any property, or assess property omitted by the Assessor, the Board shall give notice of the action taken to the owner of the property at his last known address. (Ord. 18, Sec. 4.61.c., Eff. 1-25-73)

#### 9132.1 Contents.

The notice shall include the value of the property as increased and such description of the property as the Board of Equalization considers adequate to fairly inform the owner as to its identity. (Ord. 18, Sec. 4.61.c., Eff. 125-73)

#### 9132.2 Time and Place of Meeting.

The notice shall fix a date and place at which the Board of Equalization will meet and at which the owner may show cause, if any, why the valuation should not be increased or the property should not be assessed. (Ord. 18, Sec. 4.61.c., Eff. 1-25-73)

## ADVISORS TO THE BOARD OF EQUALIZATION

### 9140. Advisors to the Board of Equalization.

The Legislature may authorize by resolution a contract with one or more qualified experts to advise the Board of Equalization. (Ord. 1670, Eff. 07/13/88)

### 9141. Legislative Auditor shall submit a Request for Proposal.

The Legislative Auditor shall prepare a Request for Proposal that will contain the project description with the scope and end results clearly specified. The Legislative Auditor may request assistance from the Director of Assessment and the Manager of the Division of Property in drafting the Request for Proposal. (Ord. 1670, Eff. 07/13/88)

9142. Selection Committee.

The Selection Committee shall consist of the members of the Finance and Audit Committee and the Manager of the Division of Revenue. The Selection Committee may seek advice from the Manager of the Division of Property and the Director of Assessment in selecting advisors. The Selection Committee shall be responsible for soliciting advisors and recommending the appointment to the full Legislature. (Ord. 1670, Eff. 07/13/88)