



**CITY COUNCIL SPECIAL MEETING  
AGENDA**

**FRIDAY, JULY 21, 2023  
12:00 NOON**

**Administration Training Room #210  
Blue Springs City Hall  
903 W. Main Street  
Blue Springs, Missouri**

1. Call meeting to order
2. Discussion – 2023 assessed valuations for real property in Jackson County, Missouri
3. Adopt **Resolution No. 47-2023** encouraging the Jackson County Executive to maintain assessed valuations for real property in Jackson County at their 2022 levels for calendar year 2023
4. Adjourn

This Agenda was posted at City Hall and on the City's website on Thursday, July 20, 2023.

Sheryl Morgan, City Clerk

**CITY OF BLUE SPRINGS  
 CITY COUNCIL INFORMATION FORM**

**DATE SUBMITTED:** July 20, 2023

**SUBMITTED BY:** Sarah Carnes

**DEPARTMENT:** Law

<input type="checkbox"/> Ordinance	<input checked="" type="checkbox"/> Resolution	<input type="checkbox"/> Presentation	<input type="checkbox"/> Public Hearing
<input type="checkbox"/> Contract	<input checked="" type="checkbox"/> Discussion	<input type="checkbox"/> Economic Dev.	<input type="checkbox"/> Other

**ISSUE/REQUEST**

Council discussion regarding 2023 assessed valuations for real property in Jackson County, Missouri. At the conclusion of the discussion, a motion is in order to adopt a Resolution encouraging the Jackson County Executive to maintain assessed valuations for real property in Jackson County at their 2022 levels for calendar year 2023.

**BACKGROUND/JUSTIFICATION**

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.

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 County Assessment Department to equalize values among taxpayers and to adjust values to current market conditions, and Missouri Law requires all real property to be reassessed every 2 years in odd-numbered years, including 2023.

Recent increases in real personal property tax assessments are inconsistent and extraordinary residents as they arrive in mailboxes across Jackson County. There has been a 30% average increase in Jackson County, and as of June 26, 2023, the County Assessor reported that 12,143 property tax assessment appeals had already been filed. Equally troublesome is the fact that property owners only have until July 31<sup>st</sup> 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<sup>st</sup>. The appeals process may have a detrimental impact on the City's ability to meet the October 1<sup>st</sup> deadline mandated by the Missouri Constitution.

Because of 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 set their levy, the City Council wishes to request that the Jackson County Executive utilize the 2022 assessed valuations for properties in Jackson County.

**FINANCIAL IMPACT**

Contractor:	N/A
Amount of Request/ Contract:	N/A

**PROJECT TIMELINE**

<b>Estimated Start Date</b>	<b>Estimated End Date</b>
N/A	N/A

**STAFF RECOMMENDATION**

Staff recommends approval.

**OTHER BOARDS & COMMISSIONS ASSIGNED**

Name of Board or Commission:	N/A
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**ECONOMIC DEVELOPMENT PROJECT**

N/A

**LIST OF REFERENCE DOCUMENTS ATTACHED**

- Resolution

**REVIEWED BY**

Requesting Director: <b><i>Councilmembers Ericson and Lievsay</i></b>	Budget: <b><i>N/A</i></b>
Legal: <b><i>Sarah E. Carnes</i></b>	Interim City Administrator: <b><i>Christine Cates</i></b>

**A RESOLUTION ENCOURAGING THE JACKSON COUNTY EXECUTIVE TO MAINTAIN  
ASSESSED VALUATIONS FOR REAL PROPERTY IN JACKSON COUNTY AT THEIR  
2022 LEVELS FOR CALENDAR YEAR 2023**

WHEREAS, every person owning or holding real property or tangible personal property on January 1<sup>st</sup> 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, recent increases in real personal property tax assessments have been inconsistent and extraordinary for residents, and;

WHEREAS, there has been a 30% average increase in Jackson County, and;

WHEREAS, as of June 26, 2023, the County Assessor reported that 12,143 property tax assessment appeals had already been filed, and;

WHEREAS, property owners only have until July 31, 2023 to file an appeal, and;

WHEREAS, 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<sup>st</sup> and;

WHEREAS, the appeals process may have a detrimental impact on the City's ability to meet the October 1<sup>st</sup> deadline mandated by the Missouri Constitution, and;

WHEREAS, Article III, Section 6 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 correct errors in assessment and tax records".

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF BLUE SPRINGS, MISSOURI, as follows:

1. That the Blue Springs City Council encourages the Jackson County Executive to keep the 2022 real property tax assessments the same for 2023.

PASSED by the City Council of the City of Blue Springs, Missouri, and approved by the Mayor of Blue Springs, this 21<sup>st</sup> day of July 2023.

CITY OF BLUE SPRINGS

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Carson Ross, Mayor

ATTEST:

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Sheryl Morgan, City Clerk