

**IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI**

**AN ORDINANCE** setting the 2026 Jackson County, Missouri tentative tax levy.

**ORDINANCE NO. 6045**, December 1, 2025

**INTRODUCED BY** Charlie Franklin, County Legislator

WHEREAS, Chapter 5, section 539.00 of the Jackson County Code requires the County Legislature to adopt a tentative tax levy sufficient to provide for appropriations in the County budget; and,

WHEREAS, the proposed 2026 annual County budget would require the following tax levies on each hundred dollars of assessed valuation for the fiscal year 2026:

<b><u>FUND</u></b>	<b><u>LEVY</u></b>
General Fund	0.2010
Health Fund	0.2298
Park Fund	0.1157
Special Road & Bridge Fund	0.2066
Senior Citizens' Services Fund	<u>0.0500</u>
<b>TOTAL ALL FUNDS</b>	<b><u>\$0.8031</u></b>

and,

WHEREAS, pursuant to authorization granted by sections 67.500 through .545, RSMo, the qualified voters in Jackson County on November 6, 1979, approved Jackson County Proposition #1 which imposed a county-wide sales tax of one-half of one percent and required that the total county property tax levy be reduced by 70% of the total amount of the sales tax revenues in the tax year; and,

WHEREAS, section 67.505, RSMo, requires that after the County has determined its budget, the total property tax levy must be reduced in an amount sufficient to decrease the total property taxes it will collect by an amount equal to 70% of the sales tax revenue in the same tax year; and,

WHEREAS, section 67.500 defines “sales tax revenue collected” as the amount of sales tax revenue received by a county during the first six calendar months of any year multiplied by two, which is not to be confused with budgeted revenues; and,

WHEREAS, the tentative estimate of the sales tax revenues in 2026, after economic activity taxes are remitted and prior year sales tax adjustment, is \$64,970,477.97; and,

WHEREAS, this tentative estimate is subject to revision based upon actual sales tax revenues during the first six months of 2026 and the permanent levy to be adopted in September 2026 will reflect actual sales tax revenues during the first six months of 2026; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that, based upon tentative estimates of the sales tax revenues in 2026 and based upon the appropriations in the 2026 annual County budget, the following amounts on each one hundred dollars of assessed valuation be set as the Jackson County tentative tax levy for the fiscal year 2026 on real and personal property within Jackson County, Missouri:

<u>FUND</u>	<u>LEVY</u>
General Fund	0.2010
Health Fund	0.1442
Park Fund	0.0963
Special Road & Bridge Fund	0.0648
Senior Citizens' Services Fund	<u>0.0500</u>
<b>TOTAL ALL FUNDS</b>	<b><u>\$0.5563</u></b>

Effective Date: This Ordinance shall be effective immediately upon its signature by the County Executive.

APPROVED AS TO FORM:

Whitney Miller

Whitney Miller (Nov 25, 2025 12:42:01 CST)

County Counselor

I hereby certify that the attached ordinance, Ordinance No. 6045 introduced on December 1, 2025, was duly passed on December 15, 2025 by the Jackson County Legislature. The votes thereon were as follows:

Yea 9

Nay 0

Abstaining 0

Absent 0

This Ordinance is hereby transmitted to the County Executive for his signature.

12.15.25  
Date

Mary Jo Spino  
Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 6045.

12-15-25  
Date

Phil LeVota  
Phil LeVota, County Executive