

Request for Legislative Action

Ord. No: 5541

Sponsor: Theresa Cass Galvin

Date: September 13, 2021

Completed by County Counselor's Office			
Action Requested:	Ordinance	Res.Ord No.:	5541
Sponsor(s):	Theresa Galvin	Legislature Meeting Date:	9/13/2021

Introduction
Action Items: ['Authorize']
Project/Title:
AN ORDINANCE setting the 2021 Jackson County, Missouri, tax levy.

Request Summary												
<p>WHEREAS, section 540.00 of the Jackson County Code requires the County Legislature to adopt a tax levy sufficient to provide for appropriations in the County budget; and,</p> <p>WHEREAS, sections 137.073 and 137.115, RSMo, and Missouri Constitution, article X, section 22, require political subdivisions, including counties, to revise their tax levies as a result of general reassessment; and,</p> <p>WHEREAS, the County can levy a property tax recoupment rate if assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a court or are due to clerical corrections; and,</p> <p>WHEREAS, 2019 assessments were substantially reduced due to the factors set out in the previous paragraph, resulting in lost revenues to the County; and,</p> <p>WHEREAS, the 2021 annual County budget would require the following tax levies on each one hundred dollars of assessed valuation for the fiscal year 2021 after calculation of the levy revisions mandated by sections 137.073 and 137.115 and the Missouri Constitution:</p> <table><thead><tr><th></th><th><u>LEVY</u></th></tr></thead><tbody><tr><td>General</td><td>\$0.2162</td></tr><tr><td>Health</td><td>\$0.2637</td></tr><tr><td>Park</td><td>\$0.1280</td></tr><tr><td>Special Road and Bridge</td><td><u>\$0.2466</u></td></tr><tr><td>TOTAL</td><td>\$0.8545</td></tr></tbody></table> <p>and,</p> <p>WHEREAS, pursuant to authorization granted in sections 67.500 <u>et seq.</u>, RSMo, the qualified voters in Jackson County on November 6, 1979, approved Jackson County Proposition #1 which provided for a county-wide sales tax of one-half cent and a corresponding reduction of the County's total property tax levy annually by seventy percent of the total amount of sales tax revenue in the same tax year; and,</p> <p>WHEREAS, section 67.505, RSMo, requires that after a county has determined its budget, the total</p>		<u>LEVY</u>	General	\$0.2162	Health	\$0.2637	Park	\$0.1280	Special Road and Bridge	<u>\$0.2466</u>	TOTAL	\$0.8545
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General	\$0.2162											
Health	\$0.2637											
Park	\$0.1280											
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TOTAL	\$0.8545											

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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, this estimate is subject to revisions based upon actual sales tax revenues during the calendar year 2021, and the permanent levy adopted in September 2022 will reflect an adjustment based on actual sales tax revenues during calendar year 2021; 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, during the 2020 calendar year, the sales tax revenue was estimated per section 67.500 at \$50,830,335.28, before economic activity taxes were paid; and,

WHEREAS, during the 2020 calendar year, the actual sales tax revenue was \$48,399,539.32 after economic activity taxes were paid, resulting in a \$2,430,795.96 difference which will be used to adjust the 2021 sales tax revenue estimate per section 67.505.3; and,

WHEREAS, the adjustment is made by deducting the \$2,430,795.96 from the 2021 estimated sales tax revenues of \$54,602,462.20 to produce \$52,171,666.24, 70% of which is used to reduce the 2021 total property tax levy; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that, based upon estimates of the 2021 sales tax revenues, including the decrease in the actual sales tax revenues during 2020, based upon the appropriations in the 2021 annual County budget, and based upon the levy reductions required by law, the following amounts on each one hundred dollars of assessed valuation be set as the Jackson County Tax Levy for fiscal year 2021, on real and personal property within Jackson County, Missouri:

	<u>LEVY</u>
General	\$ 0.2162
Health	\$ 0.1921
Park	\$ 0.1108
Special Road and Bridge	<u>\$ 0.0633</u>
TOTAL	\$ 0.5824

Contact Information

Department:	Finance	Submitted Date:	9/7/2021
Name:	John M. Gordon	Email:	JGordon@jacksongov.org
Title:	Treasurer	Phone:	816-881-1320

Budget Information

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Amount authorized by this legislation this fiscal year:		\$ 0
Amount previously authorized this fiscal year:		\$ 0
Total amount authorized after this legislative action:		\$
Is it transferring fund?		No
Single Source Funding:		
Fund:	Department:	Line Item Account:
		!Unexpected End of Formula

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Prior Legislation	
Prior Ordinances	
Ordinance:	Ordinance date:
Prior Resolution	
Resolution:	Resolution date:

Purchasing	
Does this RLA include the purchase or lease of supplies, materials, equipment or services?	No
Chapter 10 Justification:	
Core 4 Tax Clearance Completed:	
Certificate of Foreign Corporation Received:	
Have all required attachments been included in this RLA?	

Compliance	
Certificate of Compliance	
Not Applicable	
Minority, Women and Veteran Owned Business Program	
Goals Not Applicable for following reason: Tax Levy. No money being spent.	
MBE:	.00%
WBE:	.00%
VBE:	.00%
Prevailing Wage	
Not Applicable	

Fiscal Information
<ul style="list-style-type: none"> This legislative action does not impact the County financially and does not require Finance/Budget approval.

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History

John M. Gordon at 9/7/2021 11:39:20 AM - [Submitted |]
Department Director: Bob Crutsinger at 9/7/2021 12:08:39 PM - [Approved |]
Finance (Purchasing): Barbara J. Casamento at 9/7/2021 1:05:39 PM - [Not applicable |]
Compliance: Jaime Guillen at 9/7/2021 1:36:56 PM - [Approved |]
Finance (Budget): Mark Lang at 9/7/2021 2:57:02 PM - [Not applicable |]
Executive: Troy Schulte at 9/7/2021 3:17:40 PM - [Approved |]
Legal: Elizabeth Freeland at 9/8/2021 10:12:00 AM - [Approved |]