

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

**A RESOLUTION** transferring \$15,585.00 within the 2017 Special Road and Bridge Fund and authorizing the Director of Finance and Purchasing to issue a check to cover the cost of special assessments related to the Atherton Levee District, at a cost to the County in the amount of \$15,585.00.

**RESOLUTION NO. 19404**, March 6, 2017

**INTRODUCED BY** Greg Grounds, County Legislator

WHEREAS, pursuant to sections 245.185 and 245.195, RSMo, Missouri levee districts may impose a "maintenance tax" to maintain and preserve the levees; and,

WHEREAS, while under the Missouri Constitution Jackson County is generally immune from taxes imposed by other political subdivisions, Missouri courts have held that such maintenance taxes are, in effect, special assessments for which the County can be liable; and,

WHEREAS, it has been determined that, due to an administrative oversight, the Atherton Levee District failed to notify the County that these special assessments were due and owing for County road rights-of-way for the years 2012 through 2015; and,

WHEREAS, a transfer is needed to place the funds necessary to cover the costs of these special assessments in the proper spending account; and,

WHEREAS, the County Executive recommends this transfer; now therefore,

BE IT RESOLVED by the County Legislature of Jackson County, Missouri, that the following transfer within the 2017 Special Road and Bridge Fund be and hereby is made:


<u>DEPARTMENT/DIVISION</u>	<u>CHARACTER/DESCRIPTION</u>	<u>FROM</u>	<u>TO</u>
Special Road and Bridge Fund Road & Bridge Maintenance			
004-1506	57450 – Salt & Sand	\$15,585	
004-1506	56895 – Levee District Tax		\$15,585

and,

BE IT FURTHER RESOLVED that the Director of Finance and Purchasing be and hereby is authorized to issue a check to the Atherton Levee District in the amount of \$15,585.00.

Effective Date: This Resolution shall be effective immediately upon its passage by a majority of the Legislature.

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Chief Deputy County Counselor

  
\_\_\_\_\_  
County Counselor

Certificate of Passage

I hereby certify that the attached resolution, Resolution No. 19404 of March 6, 2017, was duly passed on March 13, 2017 by the Jackson County Legislature. The votes thereon were as follows:


Yeas 8

Nays 0

Abstaining 0

Absent 1

3-13-17  
Date

  
\_\_\_\_\_  
Mary Jo Spino, Clerk of Legislature

Funds sufficient for this transfer are available from the source indicated below.

ACCOUNT NUMBER: 004 1506 57450  
ACCOUNT TITLE: Special Road and Bridge Fund  
Road & Bridge Maintenance  
Salt & Sand  
NOT TO EXCEED: \$15,585.00

There is a balance otherwise unencumbered to the credit of the appropriation to which the expenditure is chargeable and there is a cash balance otherwise unencumbered in the treasury to the credit of the fund from which payment is to be made each sufficient to provide for the obligation herein authorized.

ACCOUNT NUMBER: 004 1506 56895  
ACCOUNT TITLE: Special Road and Bridge Fund  
Road & Bridge Maintenance  
Levee District Tax  
NOT TO EXCEED: \$15,585.00

February 28, 2017  
Date

  
\_\_\_\_\_  
Chief Financial Officer