

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

**AN ORDINANCE** setting the 2008 Jackson County, Missouri, tax levy.

**ORDINANCE #4024**, September 8, 2008

**INTRODUCED BY** Dennis, Waits, County Legislator

WHEREAS, chapter 5, section 540.00 of the Jackson County Code, 1984, requires the County Legislature to adopt a tax levy sufficient to provide for appropriations in the County budget; and,

WHEREAS, sections 137.073 and 137.115, RSMo Supp. 2007, and Missouri Constitution, article X, section 22, require political subdivisions, including counties, to revise their tax levies as a result of general reassessment; and,

WHEREAS, the 2008 annual County budget would require the following tax levies on each one hundred dollars of assessed valuation for the fiscal year 2008 after calculation of the levy revision mandated by sections 137.073 and 137.115 and the Missouri Constitution:

	<u>LEVY</u>
General	\$0.2663
Health	\$0.2281
Park	\$0.1424
Special Road and Bridge	<u>\$0.2011</u>
<b>TOTAL</b>	<u><b>\$0.8379</b></u>

and,

WHEREAS, pursuant to authorization granted in sections 67.500 et seq., RSMo 2000, 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,

WHEREAS, section 67.505, RSMo 2000, requires that after a 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, this estimate is subject to revisions based upon actual sales tax revenues during the calendar year of 2008, and the permanent levy adopted in September 2009, will reflect an adjustment based on actual sales tax revenues during the calendar year 2008; and,

WHEREAS, during the 2007 calendar year, the estimated sales tax revenues exceeded the 2007 actual sales tax revenues by \$2,495,324.28 and, therefore, the 2008 Jackson County tax levy must be adjusted to reflect this decrease from the 2007 estimated revenues; and,

WHEREAS, this adjustment is made by deducting the \$2,495,324.28 from the 2008 estimated sales tax revenues (\$44,014,001.34) to produce \$41,518,677.06, of which 70%



is used to reduce the 2008 property tax levy; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri that, based upon estimates of the 2008 sales tax revenues, including the decrease in the actual sales tax revenues during 2007, based upon the appropriation in the 2008 annual County budget, and based upon the levy rollbacks required by law, the following amounts on each one hundred dollars of assessed valuation be set as the Jackson County Tax Levy for the fiscal year 2008, on real and personal property within Jackson County, Missouri:

	<u>LEVY</u>
General	\$0.1534
Health	\$0.1560
Park	\$0.0920
Special Road and Bridge	\$0.1416
TOTAL	<u>\$0.5430</u>

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

APPROVED AS TO FORM:

 Chief Deputy County Counselor       County Counselor

I hereby certify that the attached Ordinance, Ordinance #4024 introduced on September 8, 2008 was duly passed on September 15, 2008 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 8      Nays 1  
Abstaining 0      Absent 0

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

9.16.08        
Date      Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance #4024.

9/17/2008        
Date      Michael D. Sanders, County Executive