

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE setting the 2021 Jackson County, Missouri, tax levy.

ORDINANCE NO. 5541, September 13, 2021

INTRODUCED BY Theresa Cass Galvin, County Legislator

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,

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,

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,

WHEREAS, 2019 assessments were substantially reduced due to the factors set out in the previous paragraph, resulting in lost revenues to the County; and,

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:

	<u>LEVY</u>
General	\$0.2162
Health	\$0.2637
Park	\$0.1280
Special Road and Bridge	<u>\$0.2466</u>
TOTAL	\$0.8545

and,

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

WHEREAS, section 67.505, RSMo, 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 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:

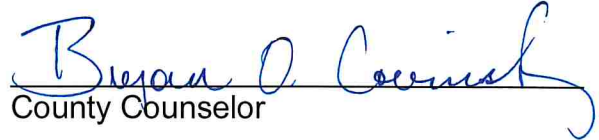
	<u>LEVY</u>
General	\$0.2162
Health	\$0.1921
Park	\$0.1108
Special Road and Bridge	<u>\$0.0633</u>
TOTAL	\$0.5824

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 No. 5541 introduced on September 13, 2021, was duly passed on September 27, 2021 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 9

Nays 0

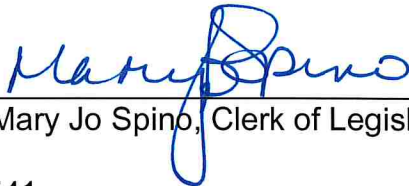
Abstaining 0

Absent 0

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

9.27.2021

Date



Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 5541.

9/27/2021

Date



Frank White, Jr., County Executive