

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

**AN ORDINANCE** setting the 2012 Jackson County, Missouri, tax levy.

**ORDINANCE #4456**, September 24, 2012

**INTRODUCED BY** Scott Burnett, County Legislator

WHEREAS, chapter 5, 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 2012 annual County budget would require the following tax levies on each one hundred dollars of assessed valuation for the fiscal year 2012 after calculation of the levy revision mandated by sections 137.073 and 137.115 and the Missouri Constitution:

	<u>LEVY</u>
General	\$0.2693
Health	\$0.2302
Park	\$0.1439
Special Road and Bridge	<u>\$0.2030</u>
TOTAL	<u>\$0.8464</u>

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 of 2012, and the permanent levy adopted in September 2012, will reflect an adjustment based on actual sales tax revenues during the calendar year 2012; and,

WHEREAS, during the 2011 calendar year, the estimated sales tax revenues exceeded the 2011 actual sales tax revenues by \$3,064,095.51 and, therefore, the 2012 Jackson County tax levy must be adjusted to reflect this decrease from the 2011 estimated revenues; and,

WHEREAS, this adjustment is made by deducting the \$3,064,095.51 from the 2012 estimated sales tax revenues (\$44,444,243.34) to produce \$41,380,147.83, of which 70%

is used to reduce the 2012 property tax levy; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri that, based upon estimates of the 2012 sales tax revenues, including the decrease in the actual sales tax revenues during 2010, based upon the appropriation in the 2012 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 2012, on real and personal property within Jackson County, Missouri:

	<u>LEVY</u>
General	\$0.1481
Health	\$0.1529
Park	\$0.0897
Special Road and Bridge	\$0.1391
TOTAL	<u>\$0.5298</u>

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

APPROVED AS TO FORM:

Jan D. Hall  
Chief Deputy County Counselor

W. Stephen Myers  
County Counselor

I hereby certify that the attached Ordinance, Ordinance #4456 introduced on September 24, 2012, was duly passed on October 1, 2012 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 7

Nays 0

Abstaining 0

Absent 2

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

10-1-12  
Date

Mary Jo Spino  
Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance #4456.

10-2-2012  
Date

Michael D. Sanders  
Michael D. Sanders, County Executive