



## OFFICE OF THE COUNTY COUNSELOR

JACKSON COUNTY COURTHOUSE

415 EAST 12TH STREET  
KANSAS CITY, MISSOURI 64106

816-881-3355  
Fax: 816-881-3398

### MEMORANDUM

**TO: MEMBERS OF THE COUNTY LEGISLATURE**

**FROM: W. STEPHEN NIXON** WSN  
**COUNTY COUNSELOR**

**DATE: AUGUST 11, 2011**

**RE: ORDINANCE 4334, KANSAS CITY ZOOLOGICAL DISTRICT  
SPECIAL ELECTION**

At the legislative meeting of August 8, 2011, a question arose as to whether the above-referenced ordinance has been drafted and introduced in a legally-proper form. This ordinance, if adopted, would call a special election for the purpose of imposing a countywide sales tax and creating a "Kansas City Zoological District." The question involves whether Jackson County is authorized to require that the same ballot issue be adopted in another county, from among Cass, Clay, and Platte Counties in Missouri, as a precondition to the ballot issue being approved in Jackson County. This office continues to believe that the ordinance is legally proper as drafted, but notes that the ordinance can readily be amended to provide for the adoption of the question in Jackson County alone.

I have attached a copy of the enabling statute as well as an earlier memorandum prepared by our office that discusses some aspects of the law. Also attached is a legal memorandum prepared by a local law firm for an interested campaign organization. This memorandum focuses on a strict reading of the legislation, but does not cite any cases that discuss legally permissible deviations from statutory ballot language. As indicated previously, we do not believe this memorandum contains authority sufficient to convince us that Ordinance 4334 is improper.

I should point out that Jackson County does not have sufficient budgeted funds available to pay the costs of the special election, estimated by the Jackson County Board of Election Commissioners at \$400,000, and estimated by the Kansas City Board of Election Commissioners in a range from \$175,000 to \$400,000, depending on whether the City of Kansas City also submits a ballot measure at the same special election. However, we are advised that the community proponents of this measure, including The Friends of the Zoo, Inc., have pledged that sufficient funds to cover these costs will be made available from other public and private sources.

Members of the County Legislature  
August 11, 2011  
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At the legislature's meeting of August 15, 2011, we'll have available a suitable floor substitute for Ordinance 4334 that will provide for the creation of the district and imposition of the sales tax if the question passes in Jackson County alone. Please let us now if you need anything else from us on this.

# HUSCH BLACKWELL

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Partner

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## MEMORANDUM

**Date:** August 3, 2011

**To:** Chuck Caisley  
One Zoo For All

**Re:** Official Ballot Language to be Submitted on the November 8, 2011 Election for the  
Creation of a Kansas City Zoological District  
Our File No.: 504503-1

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### **I. BACKGROUND INFORMATION**

The County Legislature of Jackson County, Missouri has drafted Ordinance 4329, which would place the question on the November 8, 2011, ballot in the county to determine whether or not the voters would approve the creation of a Kansas City Zoological District. The language of the official ballot would condition approval by the county on whether or not another county among Cass, Clay, or Platte also supported the initiative. (See Ordinance attached as Exhibit A)

The ordinance states that if the voters of Jackson and at least one other county do not approve the question, then the ordinance shall not take effect and shall be null and void.

### **II. MISSOURI REVISED STATUTE § 184.405(2)**

The plain language of the statute states that the ballot *shall* be substantially in the following form:

Shall the retail sales tax of \_\_\_\_\_ (insert amount, not to exceed one-quarter of one percent) be levied and collected for the benefit of the Kansas City Zoological District, which shall be created and consist of county(s) of \_\_\_\_\_ (insert name of counties), for the support of zoological activities with the District?

Yes                       No

The governing body of the county may place additional language on the ballot to describe the *use or allocation of the funds*.

Missouri law is well settled that statutes must be interpreted with their ordinary meaning. “Of course, to determine the meaning of a statute, the starting point is the plain language of the statute itself.” *Jones v. Director of Revenue*, 981 S.W.2d 571, 574 (Mo. 1998) (en banc). Generally, the word “shall” connotes a mandatory duty. *State ex rel. City of Blue Springs v. Rice*, 853 S.W.2d 918, 920 (Mo. 1993) (en banc). Statutes must also be construed to effectuate the purpose of their adoption. “The principal rule of statutory construction is to determine the Legislature’s intent from the language of the statute.” *Christiansen v. Am. Foods & Vending Servs, Inc.*, 191 S.W.3d 88, 90 (Mo. Ct. App. 2006). The court will give effect to the intent of the Legislature, if possible, and consider the words in their plain and ordinary meaning. *Id.* When the language of the statute is unambiguous, there is no room for statutory construction. *Id.* Thus, a court will presume that the Legislature intended that each word and every provision has effect. *Id.*

The plain language of the statute states that the Legislature of Jackson County as the governing body may only place additional language on the ballot to describe the *use or allocation of the funds*. However, Jackson County has placed language on the ballot that would set a condition to be met in order for the proposition to pass. This language could only be construed by a court as contrary to the plain language of § 184.503.

In fact, the statute goes on to state that “in the event that a majority of the voters voting on such a proposition in such county at that election cast votes for the proposition, then the district shall be deemed established and the tax rate for such subdistrict shall be deemed in full force and effect as of the first day of the following year following the year of said election. . . .” Mo. Rev. Stat. § 184.503 (3). Thus, an affirmative vote of voters “in such county” must result in creation of the district. An attempt by the county to condition creation of the district on approval by voters in another county is inconsistent with this language.

### III. THE LEGISLATION IS MANDATORY

When determining the meaning of legislation there are two categories of statutes: (1) mandatory or (2) directory. “Under a general classification, statutes are either mandatory or directory; that a demonstration of their character in this respect is of first importance in their interpretation. *State ex rel. McAlister v. Bird*, 244 S.W. 938 (Mo. 1925). If mandatory, in addition to requiring the doing of things specified, they prescribe the result that will follow as well. *Hudjins v. Morrisville Consolidated Sch. Dist.*, 278 S.W.7 69 (Mo. 1925). The statute mandates that something be done by providing that it “shall” occur and provides what the results “shall follow.” *Valli v. Glasgow Ent.*, 204 S.W.3d 273, 276-77 (Mo. Ct. App. 2006). Generally the use of the word “shall” connotes a mandatory duty. *Bower v. Transitional Sch. Dist. of St. Louis*, 111 S.W.3d 405, 408 (Mo. 2003) (en banc).

In this case both subsections 2 and 3 of § 184.503 state that the ballot *shall* be in substantially the following form and that the district *shall* be established if approved by the voters. Thus, this statute is clearly mandatory and Jackson County’s attempt to preempt the legislation is invalid as a matter of law.

#### **IV. CONCLUSION**

A review of § 184.503 makes it clear that the ordinance proposed by the Jackson County Legislature is not in conformity with the mandatory ballot language in § 184.503. Not only did the Legislature approve specific ballot language, it also provided direction to the governing bodies of the county as to what they may or may not add to the ballot language. Specifically, § 184.503 states that the governing body may place additional language on the ballot to describe the use or allocation of the funds. However, there is no mention in the legislation that the governing body may add additional conditions in order for the establishment of the Zoological District.

Failure of the governing body of counties to comply with the statute will likely invalidate any election where such a question was posed to the voters. In any event, a strong legal challenge could be mounted that the Jackson County Legislature does not have the authority to preempt a state statute and thus any vote under these conditions would be null and void.



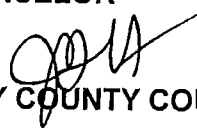
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### **MEMORANDUM**

**TO: STEVEN NIXON**  
**COUNTY COUNSELOR**

**FROM: JAY D. HADEN**   
**CHIEF DEPUTY COUNTY COUNSELOR**

**DATE: JULY 7, 2011**

**RE: KANSAS CITY ZOOLOGICAL DISTRICT**

We have been asked to outline some of the ramifications of the legislation authorizing the creation of a Kansas City Zoological District, adopted by the Missouri General Assembly in 2010. The legislation was contained in House Bill 1316, which is now codified in sections 184.500-.512, RSMo Supp. 2010. I've attached a copy of these sections for ease of reference.

Generally, this legislation authorizes the creation of a special district consisting of those counties among four in the Kansas City area (Cass, Clay, Jackson, and Platte; the statute defines eligible counties by reference to population, but I am informed that these are the counties that are eligible) whose voters have authorized the establishment of the district and the collection of a special-purpose sales tax in an amount not to exceed one-quarter of one percent. Pursuant to section 184.503.1, Jackson County's voters must authorize the district for the district to take effect; membership of all of the other counties is optional.

The sales tax authorized by this legislation may be extended "solely for the purpose of funding the support of zoological activities within the district." Section 184.503.1. No other use of the tax proceeds is permitted. The term "zoological activities" is defined as "the establishment and maintenance of zoological facilities and related buildings; acquisition and care of species for display and study in a zoological facility; educational and cultural programs relating to zoological matters; artistic, historical, intellectual, or social programs that relate to zoological matters; and such other collateral activities as may be necessary to maintain and carry out other activities provided under sections 184.500 to 184.512." Section 184.500(7). The term "zoological facilities" is defined as "facilities operated or used for participation or engagement in zoological activities." Section 184.500(8). If authorized, the tax is collected by the Missouri Department of Revenue, as

W. Stephen Nixon  
July 7, 2011  
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is the case with other sales taxes, but then distributed directly to the district. Section 184.503.5. The sales tax proceeds do not pass through the treasury of the county that authorized imposition. Additionally, the counties that comprise the district are required to appropriate moneys necessary to finance the district's administrative operations for its first six months of operation. Section 184.512.1.

The district would be governed by an independent commission consisting of: 1) a member of the governing body of each member county, appointed by the governing body; 2) a member of the Kansas City Board of Parks and Recreation Commissioners, appointed by the board; 3) the executive director of the Kansas City Zoo; and 4) a citizen member appointed by the governing body of each member county, from a panel of three individuals nominated in each county by the Friends of the Zoo, Inc. Section 184.506.1.

I understand there is sentiment for placing this issue on the ballot for a November 2011 special election. The statutory deadline for final certification of issues to be placed on that ballot is August 30, 2011. In Jackson County, this would mean that an ordinance calling the election would need to be finally adopted, signed by the county executive, and certified to the election boards by that date. It should be noted that the legislation contains a procedure by which the issue can be placed on the ballot via a petition process. Section 184.503.1. The petitions would need to be signed by voters equal in number to 5% of the ballots cast in the previous gubernatorial election. My rough calculations indicate that the following number of signatures would be required in each eligible county to get this question certified on the ballot: Cass 2,468; Clay 5,373; Jackson 9,131; and Platte 2,284.

I trust this is satisfactory for your needs. Please let me know if you require further information.

## KANSAS CITY ZOOLOGICAL DISTRICT

### **184.500. Definitions--**

As used in sections 184.500 to 184.512, unless the context clearly requires otherwise, the following terms mean:

- (1) "Commission", the governing body of the Kansas City Zoological District;
- (2) "Eligible charter county", any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants;
- (3) "Eligible county or eligible counties", any eligible charter county or eligible noncharter county;
- (4) "Eligible noncharter county", any county of the first classification with more than one hundred eighty-four thousand but fewer than one hundred eighty-eight thousand inhabitants, any county of the first classification with more than seventy-three thousand seven hundred but fewer than seventy-three thousand eight hundred inhabitants, and any county of the first classification with more than eighty-two thousand but fewer than eighty-two thousand one hundred inhabitants;
- (5) "District", a political subdivision of this state, to be known as "The Kansas City Zoological District", which shall be created under the provisions of sections 184.500 to 184.512 and composed of eligible counties which act to create, or to become a part of, the district in accordance with the provisions of section 184.503;
- (6) "Organizations", nonprofit and tax exempt social, civic, or community organizations and associations that are dedicated to the development, provision, operation, supervision, promotion, or support of zoological activities;
- (7) "Zoological activities", the establishment and maintenance of zoological facilities and related buildings; acquisition and care of species for display and study in a zoological facility; educational and cultural programs relating to zoological matters; artistic, historical, intellectual, or social programs that relate to zoological matters; and such other collateral activities as may be necessary to maintain and carry out other activities provided under sections 184.500 to 184.512;
- (8) "Zoological facilities", facilities operated or used for participation or engagement in zoological activities.

(L. 2010 H.B. 1316 merged with H.B. 2297)

### **184.503. Creation of district and sales tax authorized--ballot language--sales tax revenue, use of--withdrawal from district, procedure.--**

1. The governing body of any eligible county may, by resolution, authorize the creation of or participation in a district, and may impose a sales tax on all retail sales made within the eligible county which are subject to sales tax under chapter 144. The tax authorized in this section shall not exceed one-fourth of one percent, and shall be imposed solely for the purpose of funding the support of zoological activities within the district. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. Such creation of or participation in such district and the levy of the sales tax may be accomplished individually or on a cooperative basis with another eligible county or other eligible counties for financial support of the district. A petition requesting such creation of or participation in such district and the levy of the sales tax for the purpose of funding the support of zoological activities within the district may also be filed with the governing body, and shall be signed by not less than the number of qualified electors of an eligible county equal to five percent of the number of ballots cast and counted at the last preceding gubernatorial election held in such county. No such resolution adopted or petition presented under this section shall become effective unless the governing body of the eligible county submits to the voters residing within the eligible county at a state general, primary, or special election a proposal to authorize the governing body of the



eligible county to create or participate in a district and to impose a tax under this section. The county election official shall give legal notice at least sixty days prior to such general or primary election or special election in at least two newspapers that such proposition or propositions shall be submitted at the next general or primary election or special election held for submission of this proposition. The resolution or proposition shall be printed on the ballot and in the notice of election. Provisions of this section to the contrary notwithstanding, no tax authorized under the provisions of this section shall be effective in any eligible noncharter county unless the tax authorized under the provisions of this section is also collected by an eligible charter county.

2. The ballot for the proposition in any county shall be in substantially the following form:

Shall a retail sales tax of ..... (insert amount, not to exceed one-quarter of one percent) be levied and collected for the benefit of the Kansas City Zoological District, which shall be created and consist of the county(s) of ..... (insert name of counties), for the support of zoological activities with the district?

YES                      NO

The governing body of the county may place additional language on the ballot to describe the use or allocation of the funds.

3. In the event that a majority of the voters voting on such proposition in such county at said election cast votes for the proposition, then the district shall be deemed established and the tax rate for such subdistrict shall be deemed in full force and effect as of the first day of the year following the year of said election and the governing body of such county may proceed with the performance of all things necessary and incidental to participation in the district. The results of the aforesaid election shall be certified by the election officials of such county to the governing body of such county not less than thirty days after the day of election. In the event the proposition shall fail to receive a majority of the votes "FOR", then such proposition shall not be resubmitted at any election held within one year of the date of the election the proposition was rejected. Any such resubmissions of such proposition shall substantially comply with the provisions of sections 184.500 to 184.515.

4. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this section.

5. All sales taxes collected by the director of revenue from the tax authorized by this section on behalf of the district, less one percent for cost of collection, which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds, as provided in section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the "Kansas City Zoological District Sales Tax Trust Fund". The moneys in the Kansas City zoological district sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money collected and deposited in the trust fund and the records shall be open to the inspection of officers of the district, the counties composing the district, and the public. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the Kansas City zoological district sales tax trust fund during the preceding month to the district.

6. The director of revenue may make refunds from the amounts in the Kansas City zoological district sales tax trust fund and credited to the district for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of the district. If the district abolishes the tax, the county shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may order retention in the Kansas City zoological district sales tax trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such account. After one year has elapsed after the effective date of abolition of the tax in the district, the director of revenue shall remit the balance in the account to the district and close the account of the district. The director of revenue shall notify the district of each instance of any amount refunded or any check redeemed from receipts due the district.

7. Any of the eligible counties composing the Kansas City zoological district may withdraw from the district by adoption of a resolution and approval of the resolution by a majority of the qualified electors of

the county, in the same manner provided in this section for creating or becoming a part of the district. The governing body of a withdrawing county shall provide for the sending of formal written notice of withdrawal from the district to the governing body of the other county or each of the other counties comprising the district. Actual withdrawal shall not take effect until ninety days after notice has been sent. A withdrawing county shall not be relieved from any obligation that such county may have assumed or incurred by reason of being a part of the district, including, but not limited to, the retirement of any outstanding bonded indebtedness of the district.

(L. 2010 H.B. 1316 merged with H.B. 2297)

**184.506. Commission to govern, members, terms, meetings, quorum--immunity for members.--**

1. The district shall be governed by the commission, which shall be a body corporate and politic and subdivision of the state and shall be composed of resident electors, as follows:

(1) One member of the governing body of each eligible county that is a part of the district, who shall be appointed by a majority vote of such county's governing body;

(2) One member of the Kansas City, Missouri, board of parks and recreation, who shall be appointed by a majority vote of such board;

(3) One member shall be the executive director of the Kansas City zoo;

(4) One member shall be appointed by the governing body of each eligible county which establishes the district under section 184.503 in the following manner:

(a) The Friends of the Zoo, Inc., shall provide the names of three individuals to the governing body of each eligible county. Each individual named shall be at least twenty-one years of age, a resident of such eligible county, and a registered voter of such eligible county;

(b) Within sixty days of receiving the three names provided under paragraph (a) of this subdivision, the governing body of each eligible charter county shall select by a majority vote one individual from the three names provided under paragraph (a) of this subdivision who shall then serve as a member of the district's commission for a term described under subsection 2 of this section. Within sixty days of receiving the three names provided under paragraph (a) of this subdivision, the governing body of each eligible noncharter county shall select by unanimous vote one individual from the three names provided under paragraph (a) of this subdivision who shall then serve as a member of the district's commission for a term described under subsection 2 of this section.

2. The term of each commissioner, initially appointed by a county governing body, shall expire concurrently with such commissioner's tenure as a county officer or three years after the date of appointment as a commissioner, whichever occurs first. The term of each succeeding commissioner shall expire concurrently with such successor commissioner's tenure as a county officer or four years after the date of appointment as a commissioner, whichever occurs first. The term of the commissioner initially appointed by the Kansas City, Missouri, board of parks and recreation shall expire concurrently with such commissioner's tenure as a member of the Kansas City, Missouri, board of parks and recreation, or one year after the date of appointment as a commissioner, whichever occurs first. The term of each commissioner succeeding a commissioner appointed by the Kansas City, Missouri, board of parks and recreation shall expire concurrently with such successor commissioner's tenure as a member of the Kansas City, Missouri, board of parks and recreation or four years after the date of appointment as a commissioner, whichever occurs first. The term of each commissioner initially appointed by the governing body of an eligible county shall expire four years after the date of appointment as a commissioner. The term of each commissioner succeeding a commissioner appointed by the governing body of an eligible county shall expire four years after the date of appointment as commissioner. If an eligible county withdraws under subsection 7 of section 184.503, then the position of commissioner appointed by such eligible county ends on the date on which the withdrawal becomes effective. The term of the executive director of the Kansas City zoo shall not expire but shall transfer automatically to the current executive director of the Kansas

City zoo or any interim director. Any vacancy occurring in a commissioner position for reasons other than expiration of terms of office shall be filled for the unexpired term by appointment in the same manner that the original appointment was made. Any commissioner may be removed for cause by the appointing authority of the commissioner.

3. The commission shall select annually, from its membership, a chairperson, a vice chairperson, and a treasurer. The treasurer shall be bonded in such amounts as the commission may require.

4. The commission may appoint such officers, agents, and employees as it may require for the performance of its duties, and shall determine the qualifications and duties and fix the compensation of such officers, agents, and employees.

5. The commission shall fix the time and place at which its meetings shall be held. Meetings shall be held within the district and shall be open to the public. Public notice shall be given of all meetings.

6. A majority of the commissioners shall constitute, in the aggregate, a quorum for the transaction of business. No action of the commission shall be binding unless taken at a meeting at which at least a quorum is present, and unless a majority of the commissioners present at such meeting shall vote in favor thereof. In the event a quorum is present and there is a tie vote on a pending motion, the executive director of the Kansas City zoo shall have the power to break the tie by exercising an additional vote. No action of the commission taken at a meeting thereof shall be binding unless the subject of such action is included in a written agenda for such meeting, the agenda and notice of meeting having been mailed to each commissioner by postage-paid first class mail at least fourteen calendar days prior to the meeting.

7. The commissioners shall be subject to the provisions of the laws of this state, which relate to conflicts of interest, in any zoological activity supported by the district or commission or in any other business transaction of the district or commission. A commissioner shall disclose any conflict of interest in writing to the other commissioners and shall abstain from voting on any matter relating to such facility, organization, or activity or such business transaction, except that the executive director of Kansas City zoo shall not be required to abstain from voting on matters relating to the Kansas City zoo.

8. Commissioners shall enjoy official immunity under the common law for any action at law or equity, or other legal proceeding against any commissioner relating to any act or omission of the commissioner arising out of his or her performance of duties as a commissioner. If any action at law or equity, or other legal proceeding, shall be brought against any commissioner for any act or omission arising out of the performance of duties as a commissioner, the commissioner shall be indemnified in whole and held harmless by the commission for any judgment or decree entered against the commissioner and, further, shall be defended at the cost of expense of the commission in any such proceeding.

(L. 2010 H.B. 1316 merged with H.B. 2297)

**184.509. Seal and bylaws--power to contract--borrowing of moneys, when--support for activities, considerations--annual report.--**

1. The commission shall adopt a seal and suitable bylaws governing its management and procedure. The commission shall have the power to contract and to be contracted with, and to sue and to be sued. The commission may own and acquire, by gift, purchase, lease, or devise, zoological facilities within the territory of the district. The commission may plan, construct, operate, and maintain and contract for the operation and maintenance of zoological facilities within the territory of the district. The commission may sell, lease, donate, transfer, or otherwise dispose of zoological facilities within the territory of the district. The commission may receive for any of its purposes and functions any contributions or moneys appropriated by counties or cities and may solicit and receive any and all donations, and grants of money, equipment, supplies, materials, and services from any state or the United States or any agency thereof, or from any institution, foundation, organization, person, firm, or corporation, and may utilize and dispose of the same.

2. At any time following five years from the date of creation of the Kansas City zoological district, the

commission may borrow moneys for the planning, construction, equipping, operation, maintenance, repair, extension, expansion, or improvement of any zoological facility by:

(1) Issuing notes, bonds or other instruments in writing of the commission in evidence of the sum or sums to be borrowed. No notes, bonds or other instruments in writing shall be issued pursuant to this subsection until the issuance of such notes, bonds or instruments has been submitted to and approved by a majority of the qualified electors of the district voting at an election called and held thereon. Such election shall be called and held in the manner provided by law;

(2) Issuing refunding notes, bonds or other instruments in writing for the purpose of refunding, extending or unifying the whole or any part of its outstanding indebtedness from time to time, whether evidenced by notes, bonds or other instruments in writing. Such refunding notes, bonds or other instruments in writing shall not exceed in amount the principal of the outstanding indebtedness to be refunded and the accrued interest thereon to the date of such refunding;

(3) Providing that all notes, bonds and other instruments in writing issued hereunder shall or may be payable, both as to principal and interest, from sales tax revenues authorized under this compact and disbursed to the district by counties comprising the district, admissions and other revenues collected from the use of any zoological facility or facilities constructed hereunder, or from any other resources of the commission, and further may be secured by a mortgage or deed of trust upon any property interest of the commission; and

(4) Prescribing the details of all notes, bonds or other instruments in writing, and of the issuance and sale thereof. The commission shall have the power to enter into covenants with the holders of such notes, bonds or other instruments in writing, not inconsistent with the powers granted herein, without further legislative authority.

3. The commission may provide donations, contributions, and grants or other support, financial or otherwise for, or in aid of, zoological activities in counties that are part of the district. In determining whether to provide any such support the commission shall consider the following factors:

(1) The commission's primary purpose is to support the maintenance and operation of the Kansas City zoo through donations, contributions, grants, and other financial support;

(2) The economic impact upon the district;

(3) The benefit to citizens of the district and to the general public;

(4) The contribution to the quality of life and popular image of the district;

(5) The breadth of popular appeal within and outside the district; and

(6) Any other factor deemed appropriate by the commission.

4. The commission may provide for actual and necessary expenses of commissioners incurred in the performance of their official duties.

5. The commission shall cause to be prepared annually a report on the operations and transactions conducted by the commission during the preceding year. The report shall be submitted to the governing bodies of the counties comprising the district, to the governing body of each county that appoints a commissioner, to the Kansas City, Missouri, board of parks and recreation, and to the executive board of Friends of the Zoo, Inc. The commission shall publish the annual report in the official county newspaper of each of the counties comprising the district.

6. The commission has the power to perform all other necessary and incidental functions and duties and to exercise all other necessary and appropriate powers not inconsistent with the constitution or laws of this state to effectuate the same.

7. Nothing in this section shall be construed as granting the commission authority or power to manage the Kansas City zoo or to retain title to, or control over, the lands occupied by the Kansas City zoo.

(L. 2010 H.B. 1316 merged with H.B. 2297)

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**184.512. Administration, funding of--record keeping requirements.--**

1. The moneys necessary to finance administrative operations of the Kansas City zoological district for the first six months after its creation shall be appropriated to the commission by the counties comprising the district. Thereafter, the moneys necessary to finance the operation of the Kansas City zoological district shall be taken from the Kansas City zoological district sales tax fund, established under the provisions of section 184.503.

2. The commission shall not incur any indebtedness or obligation of any kind, nor shall the commission pledge the credit of either or any of the counties comprising the district, except as authorized in section 184.509. The budget of the district shall be prepared, adopted, and published as provided by law for other political subdivisions of this state.

3. This commission shall keep accurate accounts of all receipts and disbursements. The receipts and disbursements of the commission shall be audited yearly by a certified or licensed public accountant and the report of the audit shall be included in and become a part of the annual report of the commission.

4. The accounts of the commission shall be open at any reasonable time for inspection by duly authorized representatives of the counties comprising the district, the cities that appoint a commissioner, the executive committee of Friends of the Zoo, Inc., and other persons authorized by the commission.

(L. 2010 H.B. 1316 merged with H.B. 2297)