

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

**AN ORDINANCE** setting the 2014 Jackson County, Missouri, tax levy.

**ORDINANCE NO. 4664**, September 22, 2014

**INTRODUCED BY** Theresa Garza Ruiz, 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 2014 annual County budget would require the following tax levies on each one hundred dollars of assessed valuation for the fiscal year 2014 after calculation of the levy revision mandated by sections 137.073 and 137.115 and the Missouri Constitution:

	<u>LEVY</u>
General	\$0.2727
Health	\$0.2331
Park	\$0.1457
Special Road and Bridge	<u>\$0.2056</u>
TOTAL	<u>\$0.8571</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 2014, and the permanent levy adopted in September 2015 will reflect an adjustment based on actual sales tax revenues during the calendar year 2014; and,

WHEREAS, during the 2013 calendar year, the actual sales tax revenues exceeded the 2013 estimated sales tax revenues by \$99,169.01 and, therefore, the 2014 Jackson County tax levy must be adjusted to reflect this increase from the 2013 estimated revenues; and,

WHEREAS, this adjustment is made by adding the \$99,169.01 to the 2014 estimated sales tax revenues (\$47,687,917.60) to produce \$47,787,086.61, of which 70% is used to reduce

the 2014 property tax levy; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that, based upon estimates of the 2014 sales tax revenues, including the increase in the actual sales tax revenues during 2013, based upon the appropriations in the 2014 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 2013, on real and personal property within Jackson County, Missouri:

	<u>LEVY</u>
General	\$0.1414
Health	\$0.1493
Park	\$0.0871
Special Road and Bridge	\$0.1363
TOTAL	<u>\$0.5141</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 No. 4664 introduced on September 22, 2014, was duly passed on September 29, 2014 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.

9.30.14  
\_\_\_\_\_  
Date

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

I hereby approve the attached Ordinance No. 4664.

9-30-14  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Michael D. Sanders, County Executive