

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

**AN ORDINANCE** setting the 2018 Jackson County, Missouri, tax levy.

**ORDINANCE NO. 5152**, September 17, 2018

**INTRODUCED BY** Scott Burnett, 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 2018 annual County budget would require the following tax levies on each one hundred dollars of assessed valuation for the fiscal year 2018 after calculation of the levy revisions mandated by sections 137.073 and 137.115 and the Missouri Constitution:

	<u>LEVY</u>
General	\$0.2842
Health	\$0.3040
Park	\$0.1531
Special Road and Bridge	<u>\$0.2842</u>
TOTAL	\$1.0255

and,

WHEREAS, these levy rates include the reversal of prior voluntary reductions of levy rates, as authorized by section 137.073.5(3), RSMo, and Resolution 19965, dated August 20, 2018; 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 2018, and the permanent levy adopted in September 2019 will reflect an adjustment based on actual sales tax revenues during calendar year 2018; and,

WHEREAS, during the 2017 calendar year, the actual sales tax revenues fell short of the 2017 estimated sales tax revenues by \$294,910.11 and, therefore, the 2018 Jackson County tax levy must be adjusted to reflect this decrease from the 2017 estimated revenues; and,

WHEREAS, this adjustment is made by deducting the \$294,910.11 from the 2018 estimated sales tax revenues (\$54,257,599.44) to produce \$53,962,689.33, of which 70% is used to reduce the 2018 total property tax levy; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that, based upon estimates of the 2018 sales tax revenues, including the decrease in the actual sales tax revenues during 2017, based upon the appropriations in the 2018 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 fiscal year 2018, on real and personal property within Jackson County, Missouri:

	<u>LEVY</u>
General	\$0.1349
Health	\$0.2259
Park	\$0.1416
Special Road and Bridge	<u>\$0.1989</u>
TOTAL	\$0.7013

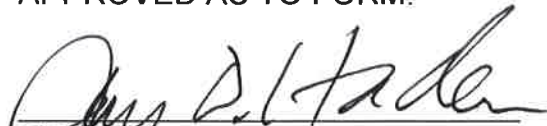
and,

BE IT FURTHER ORDAINED that the sales tax revenues that replace the property tax revenues lost by virtue of the reduction in the total property tax levy in accordance with section 67.505, RSMo, be allocated to the General Fund; and,

BE IT FURTHER ORDAINED the Director of Finance and Purchasing is authorized to make any adjustments to revenue accounts in the 2018 County budget made necessary by this Ordinance.

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. 5152 introduced on September 17, 2018, was duly passed on September 24, 2018 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 8

Nays 0

Abstaining 0

Absent 1

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

9.24.18  
Date

  
Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 5152.

9.27.18  
Date

  
Frank White, Jr., County Executive