## IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

**A RESOLUTION** recognizing the risk and negative impacts of overreliance on property taxes to fund critical governmental functions.

**RESOLUTION NO. 21225**, April 3, 2023

INTRODUCED BY Sean E. Smith, County Legislator

WHEREAS, the County relies upon both personal and real property taxes as principal sources of revenue; and,

WHEREAS, numerous items of legislation contemplate eliminating or reducing property tax revenues received by local taxing jurisdictions; and,

WHEREAS, current Missouri property tax law and processes result in considerable negative effects on the County's citizens, including financial hardship and potential for foreclosures and evictions; and,

WHEREAS, Jackson County Question 1 on the ballot for the upcoming April 4 special election, a County-wide sales tax on sales of non-medicinal marijuana, may represent a substantial new revenue source whose amount cannot yet be determined; and.

WHEREAS, it is in the best interest of the County to reduce its reliance on personal property taxes and owner-occupied residential property taxes; now therefore,

BE IT RESOLVED by the County Legislature of Jackson County, Missouri, that, if Jackson County, Missouri Question 1 is passed by a majority of voters, the Legislature intends to sequester the unknown amount of revenue until the end of each fiscal year, at which point the Legislature intends to utilize no less than 85% of the new revenue generated as a result of the Question 1 sales tax to offset and reduce the County's reliance upon personal and real property taxes.

Effective Date: This Resolution shall be effective immediately upon its passage by a majority of the Legislature.

APPROVED AS TO FORM:	
Chief Deputy County Counselor	County Counselor
Certificate of Passage	
I hereby certify that the attached resolu was duly passed on	S:
	DEFEATE
Yeas	Nays DEFEATED MAY 15 2023
Abstaining	Absent
5 · 15 · 23  Date	Mary Jo Spino Glerk of Legislature