

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

**AN ORDINANCE** setting the 2024 Jackson County, Missouri tentative tax levy.

**ORDINANCE NO. 5814**, November 27, 2023

**INTRODUCED BY** Manuel Abarca IV, County Legislator

WHEREAS, Chapter 5, section 539.00 of the Jackson County Code requires the County Legislature to adopt a tentative tax levy sufficient to provide for appropriations in the County budget; and,

WHEREAS, the proposed 2024 annual County budget would require the following tax levies on each hundred dollars of assessed valuation for the fiscal year 2024:

<u>FUND</u>	<u>LEVY</u>
General Fund	0.2127
Health Fund	0.2261
Park Fund	0.1138
Special Road & Bridge Fund	<u>0.2115</u>
<b>TOTAL ALL FUNDS</b>	<b><u>\$0.7641</u></b>

and,

WHEREAS, pursuant to authorization granted by sections 67.500 through .545, RSMo, the qualified voters in Jackson County on November 6, 1979, approved Jackson County Proposition #1 which imposed a county-wide sales tax of one-half of one percent and required that the total county property tax levy be reduced by 70% of the total amount of the sales tax revenues in the tax year; and,

WHEREAS, section 67.505, RSMo, requires that after the 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, section 67.500 defines “sales tax revenue collected” as the amount of sales tax revenue received by a county during the first six calendar months of any year multiplied by two, which is not to be confused with budgeted revenues; and,

WHEREAS, the tentative estimate of the sales tax revenues in 2024, after economic activity taxes are remitted and prior year sales tax adjustment, is \$64,126,551.78; and,

WHEREAS, this tentative estimate is subject to revision based upon actual sales tax revenues during the first six months of 2024 and the permanent levy to be adopted in September 2024 will reflect actual sales tax revenues during the first six months of 2024; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that, based upon tentative estimates of the sales tax revenues in 2024 and based upon the appropriations in the 2024 annual County budget, the following amounts on each one hundred dollars of assessed valuation be set as the Jackson County tentative tax levy for the fiscal year 2024 on real and personal property within Jackson County, Missouri:

<u>FUND</u>	<u>LEVY</u>
General Fund	0.2083
Health Fund	0.1421
Park Fund	0.0949
Special Road & Bridge Fund	<u>0.0635</u>
<b>TOTAL ALL FUNDS</b>	<b><u>\$0.5088</u></b>

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

APPROVED AS TO FORM:

*Bryan D. Worsky*

\_\_\_\_\_  
County Counselor

I hereby certify that the attached ordinance, Ordinance No. 5814 introduced on November 27, 2023, was duly passed on December 6, 2023 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.

12.6.2023  
Date

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

I hereby approve the attached Ordinance No. 5814.

12.7.2023  
Date

*Frank White, Jr.*  
\_\_\_\_\_  
Frank White, Jr., County Executive