



Jackson County Missouri

Jackson County Courthouse
415 E. 12th Street, 2nd floor
Kansas City, Missouri
64106
(816)881-3242

Legislation Text

File #: 3482, Version: 1

Finance and Audit Committee
Amendment
May 17, 2004

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE repealing sections 1130., 1131., 1132., 1133., and 1137., Jackson County Code, 1984, relating to the disposal of County-owned personal property, and enacting, in lieu thereof, three new sections relating to the same subject.

ORDINANCE 3482, March 29, 2004

INTRODUCED BY Ronald E. Finley, County Legislator

WHEREAS, Government Accounting Standards Board (GASB) Statement 34 now requires governmental entities to account for capital assets in much the same manner as is done in the private sector, to include maintenance of records and reporting on depreciation method, salvage value, and useful life; and,

WHEREAS, GASB Standard 34 also requires a governmental entity to calculate the gain/loss from the sale of a fixed asset upon its disposal, and to properly account for the gain or loss; and,

WHEREAS, over the past several months, an ad hoc committee of County staff have met to consider how the County can best complement the requirements of GASB Standard 34; and,

WHEREAS, the committee has made the recommendations incorporated in this Ordinance; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, as follows:

Section A. Enacting Clause.

Sections 1130., 1131., 1132., 1133., and 1137., Jackson County Code, 1984, are hereby repealed and three new sections enacted in lieu thereof, to be known as Sections 1130., 1131., and 1137., to read as follows:

1130. Personal Property[, Authorization For Sale] Disposal, Cost of Less Than Five Thousand Dollars.

Upon the recommendation of any department director or head of any other county agency or office, the Director of Purchasing, with the approval of the Director of Finance, is authorized to dispose of any item of personal property in the custody or control of the recommending department, agency, or office, that has an original acquisition cost of less than five thousand dollars (\$5,000.00) and [which] that has become obsolete and unusable, on terms advantageous to Jackson County.

113[3]0.1 [Personal Property Sale, Value Less Than Five Thousand Dollars] Procedure.

Disposal of personal property having an [value] original acquisition cost of less than five thousand dollars (\$5,000) shall be made in accordance with the informal bid procedure set forth in sections 1030. and 1031. of chapter 10, or in accordance with sections 1135. [through] and 1136., unless transferred without compensation to another governmental agency as set out in section 1137. If sold, the property shall be sold to the highest responsible bidder.

1130.2 Personal Property Destroyed in Casualty Loss, Authorization for Disposal.

This section shall also apply to the disposal of any county-owned personal property without regard to original acquisition cost that, as a result of a casualty loss, has been declared a total loss by the county's or responsible party's casualty insurer or as determined by an estimate or appraisal prepared by a reputable, independent expert.

113[2]1. Personal Property Sale, [Value] Cost [in Excess] of Five Thousand Dollars or More.

Personal property having an [estimated value] original acquisition cost [in excess] of five thousand dollars (\$5,000) or more shall be disposed of in accordance with the formal contract procedure set forth in sections 1050 through 1055.05 of chapter 10, or in accordance with sections 1135. and 1136., [Jackson County Code] unless [transferred without compensation] sold to another governmental agency as set out in section 1137. If sold to a person or entity other than another governmental agency, the property shall be sold to the highest responsible bidder.

1131.1 Prior Approval by Legislature Required.

The Director of Purchasing shall submit a list of [the items] any property to be disposed of, having an original acquisition cost of five thousand dollars (\$5,000.00) or more, together with [the] all factual information in clear and specific terms [to] that supports the finding by the Director of Purchasing that the [items are] property is obsolete and unusable, to the County Legislature for its authorization to dispose of the [items] property.

1137. Personal Property, Transfer or Sale to Another Governmental Agency.

Any personal property which has been declared obsolete and unusable as set out in section 1130. or 1131. may be sold or transferred without compensation to another governmental agency as set out in this section.

1137.1 [[Procedure for Transfer or Sale to Another Governmental Agency]] By County Executive.

The County Executive may [transfer] sell obsolete or unusable personal property with an original acquisition cost of five thousand dollars (\$5,000.00) or more to any other governmental agency at a price based on a residual value as determined by the Director of Finance with the approval of the Director of Purchasing. The County Executive may transfer obsolete or unusable personal property with an original acquisition cost of less than five thousand dollars (\$5,000.00), or property that has been declared a total loss pursuant to section 1130.2, to any other governmental agency without compensation.

1137.2 By County Legislature.

The County Legislature may by resolution, in appropriate cases, authorize the transfer of any obsolete or unusable property to any other governmental agency without compensation, regardless of the property's original acquisition cost.

1137.[[2]] 3 Notice to the Legislature.

Before a sale or transfer is made pursuant to subsection 1 of this section [1137.], the County Executive shall give the members of the County Legislature five (5) working days written notice of the intention to make the sale or transfer.

a. Contents of Notice.

The notice shall set forth the [item(s)] property to be sold or transferred, the Resolution number by which [they were] it was declared obsolete, the original acquisition cost of the property, if known, the sales price, if any, and the governmental agency to which the [items are] property is to be sold or transferred.

b. Time for Legislature to Respond.

If the County Executive has not received written objection by ~~[[three (3)]]~~ one (1) or more members of the County Legislature to the proposed sale or transfer within the period of five (5) working days, the County Executive may proceed to make the sale or transfer as indicated in the notice.

c. Legislature Objects.

If the County Executive receives written objections by ~~[[three (3)]]~~ one (1) or more members of the County Legislature within the period of five (5) working days, the County Executive shall not make the sale or transfer but shall submit his or her recommendations [for] to the County Legislature for approval.

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

APPROVED AS TO FORM:

Acting County Counselor

I hereby certify that the attached Ordinance, Ordinance # 3482 introduced on March 29, 2004 was duly passed on _____ May 17 _____, 2004 by the Jackson County Legislature. In the votes thereon were as follows:

Yeas _____ 8 _____ Nays _____ 0 _____
Abstaining _____ 0 _____ Absents _____ 1 _____

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

Date

Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance # 3482.

Date

Katheryn J. Shields, County Executive