



Jackson County Missouri

Jackson County Courthouse
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Kansas City, Missouri
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Legislation Text

File #: 5449, Version: 0

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE setting the 2021 Jackson County, Missouri tentative tax levy.

ORDINANCE NO. 5449, November 16, 2020

INTRODUCED BY Theresa Cass Galvin, 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 2021 annual County budget would require the following tax levies on each hundred dollars of assessed valuation for the fiscal year 2021:

| <u>FUND</u> | <u>LEVY</u> |
|----------------------------|------------------------|
| General Fund | \$0.2562 |
| Health Fund | 0.2740 |
| Park Fund | 0.1380 |
| Special Road & Bridge Fund | <u>0.2562</u> |
| TOTAL ALL FUNDS | <u>\$0.9244</u> |

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 2021, after economic activity taxes are remitted, is \$48,479,228.00; and,

WHEREAS, this tentative estimate is subject to revision based upon actual sales tax revenues during the first six months of 2021 and the permanent levy to be adopted in September 2021 will reflect actual sales tax revenues during the first six months of 2021; and,

WHEREAS, the County can levy a property tax recoupment rate if assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a court or are due to clerical corrections; and,

WHEREAS, 2019 assessments were substantially reduced due to the factors set out in the previous paragraph, resulting in lost revenues to the County; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that it is the intent of the Legislature to levy a recoupment rate for the County's General Fund as authorized by law; and

BE IT FURTHER ORDAINED that, based upon tentative estimates of the sales tax revenues in 2021 and based upon the appropriations in the 2021 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 2021 on real and personal property within Jackson County, Missouri:

| <u>FUND</u> | <u>LEVY</u> |
|----------------------------|------------------------|
| General Fund | \$0.2259 |
| Health Fund | 0.1991 |
| Park Fund | 0.1204 |
| Special Road & Bridge Fund | <u>0.0688</u> |
| TOTAL ALL FUNDS | <u>\$0.6142</u> |

..Enacted and Approved

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. 5449 introduced on November 16, 2020, was duly passed on December 14, 2020 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.

Date

Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 5449.

Date

Frank White, Jr., County Executive