Legislation Details (With Text)

File #:	5794	**Version:**	0	**Name:**	setting the 2023 JaCoMo tax levy - $0.5116
Type:	Ordinance			**Status:**	Passed
File created:	9/14/2023			**In control:**	Legislature As A Whole
On agenda:	9/18/2023			**Final action:**	9/25/2023
Title:	AN ORDINANCE setting the 2023 Jackson County, Missouri, tax levy.				
Sponsors:	DaRon McGee				
Indexes:	JACKSON COUNTY, TAX LEVY 2023				
Code sections:					
Attachments:	1. 5794bu.pdf, 2. 5794adopted.pdf				

Date	Ver.	Action By	Action	Result
9/25/2023	0	County Legislature	perfect	Pass
9/25/2023	0	County Legislature	adopt	Pass
9/19/2023	0	County Legislature	Go To 1st Perfection	Pass
9/18/2023	0	County Legislature	assign to committee	

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE setting the 2023 Jackson County, Missouri, tax levy.

ORDINANCE NO. 5794, September 18, 2023

INTRODUCED BY DaRon McGee, 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 2023 annual County budget would require the following tax levies on each one

hundred dollars of assessed valuation for the fiscal year 2023 after calculation of the levy revisions mandated by sections 137.073 and 137.115 and the Missouri Constitution:

	LEVY
General	$0.2127
Health	$0.2261
Park	$0.1138
Special Road and Bridge	$0.2115
TOTAL	$0.7641

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 2023, and the permanent levy adopted in September 2024 will reflect an adjustment based on actual sales tax revenues during calendar year 2023; 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, during the 2022 calendar year, the sales tax revenue was estimated per section 67.500 at $61,297,096.68, before economic activity taxes were paid; and,

WHEREAS, during the 2022 calendar year, the actual sales tax revenue was $60,844,958.73 after economic activity taxes were paid, resulting in a $452,137.95 difference which will be used to adjust the 2023 sales tax revenue estimate per section 67.505.3; and,

WHEREAS, the adjustment is made by deducting the $452,137.95 from the 2023 estimated sales tax revenues of $63,892,629.68 to produce $63,440,491.73, 70% of which is used to reduce the 2023 total property tax levy; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that, based upon estimates of the 2023 sales tax revenues, including the increase in the actual sales tax revenues during 2022, based upon the appropriations in the 2023 annual County budget, and based upon the levy reductions 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 2023, on real and personal property within Jackson County, Missouri:

	LEVY
General	$0.2127
Health	$0.1405
Park	$0.0949
Special Road and Bridge	$0.0635
TOTAL	$0.5116

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

APPROVED AS TO FORM:

_____
County Counselor

I hereby certify that the attached ordinance, Ordinance No. 5794 introduced on September 18, 2023, was duly passed on September 25, 2023 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. 5794.

_____ _____
Date Frank White, Jr., County Executive