File #: 5264, **Version:** 1

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE setting the 2019 Jackson County, Missouri, tax levy.

ORDINANCE NO. 5264, September 16, 2019

INTRODUCED BY Theresa Galvin, 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 2019 annual County budget would require the following tax levies on each one hundred dollars of assessed valuation for the fiscal year 2019 after calculation of the levy revisions mandated by sections 137.073 and 137.115 and the Missouri Constitution:

	LEVY
General	$0.2446
Health	$0.2616
Park	$0.1317
Special Road and Bridge	$0.2446
TOTAL	$0.8825

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 2019, and the permanent levy adopted in September 2020 will reflect an adjustment based on actual sales tax revenues during calendar year 2019; 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 2018 calendar year, the sales tax revenue was estimated per section 67.500 at $54,257,599.44, before economic activity taxes were paid; and,

WHEREAS, during the 2018 calendar year, the actual sales tax revenue was $50,089,164.42 after economic activity taxes were paid, resulting in a $4,168,435.02 difference which will be used to adjust the 2019 sales tax revenue estimate per section 67.505.3; and,

WHEREAS, the adjustment is made by deducting the $4,168,435.02 from the 2019 estimated sales tax revenues of $54,030,696.94 to produce $49,862,261.92, 70% of which is used to reduce the 2019 total property tax levy; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that, based upon estimates of the 2019 sales tax revenues, including the decrease in the actual sales tax revenues during 2018, based upon the appropriations in the 2019 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 2019, on real and personal property within Jackson County, Missouri:

	LEVY
General	$0.2446
Health	$0.1801
Park	$0.1203
Special Road and Bridge	$0.0660
TOTAL	$0.6110

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

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APPROVED AS TO FORM:

_____ _____

Chief Deputy County Counselor County Counselor

I hereby certify that the attached ordinance, Ordinance No. 5264 introduced on September 16, 2019, was duly passed on September 30, 2019 by the Jackson County Legislature. The votes thereon were as follows:

Yeas _____7_____ Nays _____1_____

Abstaining _____0_____ Absent _____1_____

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. 5264.

_____ _____

Date Frank White, Jr., County Executive

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