File #: 5882, **Version:** 0

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

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

ORDINANCE NO. 5882, September 16, 2024

INTRODUCED BY Jeanie Lauer, 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 2024 annual County budget would require the following tax levies on each one hundred dollars of assessed valuation for the fiscal year 2024 after calculation of the levy revisions mandated by sections 137.073 and 137.115 and the Missouri Constitution:

	LEVY
General	$0.2174
Health	$0.2311
Park	$0.1163
Special Road and Bridge	$0.2162
TOTAL	$0.7810

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 2024, and the permanent levy adopted in September 2025 will reflect an adjustment based on actual sales tax revenues during calendar year 2024; 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 2023 calendar year, the sales tax revenue was estimated per section 67.500 at $63,892,629.68, before economic activity taxes were paid; and,

WHEREAS, during the 2023 calendar year, the actual sales tax revenue was $64,484,655.86 after economic activity taxes were paid, resulting in a $592,026.18 difference which will be used to adjust the 2024 sales tax revenue estimate per section 67.505.3; and,

WHEREAS, the adjustment is made by adding the $592,026.18 from the 2024 estimated sales tax revenues of $67,710,471.70 to produce $68,302,497.88, 70% of which is used to reduce the 2024 total property tax levy; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that, based upon estimates of the 2024 sales tax revenues, including the increase in the actual sales tax revenues during 2023, based upon the appropriations in the 2024 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 2024, on real and personal property within Jackson County, Missouri:

	LEVY
General	$0.2010
Health	$0.1440
Park	$0.0962
Special Road and Bridge	$0.0644
TOTAL	$0.5056

..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. 5882 introduced on September 16, 2024, was duly passed on September 30, 2024 by the Jackson County Legislature. The votes thereon were as follows:

Yeas _____5_____ Nays _____0_____

Abstaining ____0_____ Absent _____4_____

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. 5882.

_____ _____
Date Frank White, Jr., County Executive

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