

**NOTICE OF SPECIAL COUNCIL MEETING  
OF THE CITY COUNCIL OF THE CITY OF  
NORTH KANSAS CITY, MISSOURI,  
August 25, 2020  
6:00 PM**


**As a precautionary measure during the Covid-19 Pandemic, this meeting will be held virtually, with the Mayor, City Council members and City staff joining the meeting through an on-line platform.**

***NOTICE IS HEREBY GIVEN*** that the City Council of the City of North Kansas City, Missouri, will conduct a special Council meeting at 6:00 p.m. on Tuesday, August 25, 2020, at the North Kansas City Council Chambers, 2010 Howell Street, North Kansas City, Missouri.

The tentative agenda of this meeting includes:

1. Call Meeting to Order
2. Public Hearing on Tax Levy
  - a. Open Public Hearing
  - b. Staff Report
  - c. Public Comments
  - d. Close Public Hearing

**The public is invited to participate in this Council Meeting in the following ways during the Public Hearing:**

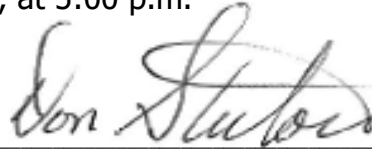
- **Online:** the public may join the Zoom webinar via a link that is available on the City's website at [www.nkc.org/agenda](http://www.nkc.org/agenda). Online participants may make comments by using the Raise Hand feature of Zoom.
  - **Phone:** A phone connection to the Zoom meeting is available by using one of the following phone numbers: 312-626-6799. Use the webinar ID 893 0435 9126. Callers may use \*9 to indicate that they would like to speak during the comments.
  - **Email:** Send comments to [city@nkc.org](mailto:city@nkc.org) until 4:30 p.m. on Tuesday, August 25<sup>th</sup> and they will be read aloud at the meeting. Please supply your name and address. Any public comments received after 4:30 p.m. but before 6:00 p.m. will be placed in the City records by the City Clerk.
3. Ordinance fixing the rate of taxation for general municipal purposes and for special purposes and making the levy on taxable property within the limits of the City of North Kansas City, Missouri, for the year 2020 **{Bill No. 7530 (Ordinance No. 9327)}**. 

Posted this 21<sup>st</sup> day of August 2020 at 5:00 p.m.

#### 4. Adjournment

This special Council Meeting of the City Council of the City of North Kansas City, Missouri, has been duly called pursuant to the provisions of Section 2.04.030 of the Code of the City of North Kansas City, Missouri, by the undersigned Mayor of the City of North Kansas City, Missouri.

***DONE*** this 21<sup>st</sup> day of August 2020, at 5:00 p.m.

A handwritten signature in cursive script, appearing to read "Don Stielow".

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Don Stielow, *Mayor*

Representatives of the news media may obtain copies of this notice by contacting:

Crystal Doss, City Clerk, City Hall  
2010 Howell Street  
North Kansas City, Missouri 64116  
Telephone No. (816) 274-6000

Posted this 21<sup>st</sup> day of August 2020 at 5:00 p.m.

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## MEMORANDUM



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**TO:** Honorable Mayor Stielow & City Council Members

**FROM:** Nick Hawkins, Finance Manager

**DATE:** August 25, 2020

**RE:** Fixing the rate of taxation for general municipal and for special purposes

State law requires each political subdivision in the state, except counties, to fix their ad valorem property tax rates not later than September 1st for entry in the tax books. Should any political subdivision whose taxes are collected by the county collector of revenue fail to fix its ad valorem property tax rate by September 1st, then no tax rate other than the rate, if any, necessary to pay the interest and principal on any outstanding bonds shall be certified for that year.

The total assessed values for property within the city limits are reviewed in May and June by the County. In “even” years (such as 2020) the property is simply reviewed to add growth, i.e. new properties that have come onto the rolls since last year. In “odd” years the County assesses the properties to account for changes in market value. Consequently, in even years, the total city valuation changes to reflect only growth, while in odd years the total city valuation changes due to both growth and changes in the values of existing properties.

The basic theory of the Hancock Amendment to the Missouri Constitution is that City revenue from property tax should be neutral from year to year for non-growth increases in assessments. Therefore, as non-growth-related property assessments increase, levies typically decrease. Conversely, if non-growth-related property assessments decrease in any given year, Hancock provides that the levies may increase to maintain revenue neutrality. However, all of this is further subject to a formula set by State law to account for changes in inflation and other factors. In some years, changes in inflation and other factors may cause Hancock-established rates to remain the same or increase, even if non-growth-related assessments increase.

The current year’s tax assessments were received from the Clay County Clerk on August 17th. The current assessments increased \$7,840,042 or 2.56% since last year. The table on the next page compares assessed values from last year to the current year:

<b>Assessed Valuation</b>	<b>2019</b>	<b>2020</b>	<b>Change</b>
Real Estate (Less TIF)	208,040,970	208,990,370	0.46%
Personal Property	81,216,300	87,823,871	8.14%
Railroad & Utility	<u>16,831,998</u>	<u>17,115,069</u>	1.68%
	<u><u>306,089,268</u></u>	<u><u>313,929,310</u></u>	2.56%

Computations have been completed by the State Auditor's office, based on the information received from the County, to determine the levies which may be set in each of the funds to meet the requirements of the Hancock Amendment. Based on the results of these computations, levies for 2020 are proposed to increase as follows:

<u><b>2019</b></u>		<u><b>2020</b></u>
0.3978	General Fund	0.3993
0.1785	Park and Recreation Fund	0.1792
0.2677	Library Fund	0.2687
<u>0.1937</u>	Pension Fund	<u>0.1944</u>
1.0377		1.0416

The table below compares estimated property tax revenues from last year's budget to the current year calculated using the proposed tax levy rates above:

#### **Estimated Property Tax Revenues by Fund**

	<b>2019</b>	<b>2020</b>	<b>% Change</b>
<b>General Fund</b>	\$ 1,217,700	\$ 1,252,900	2.89%
<b>Parks &amp; Recreation Fund</b>	546,400	562,300	2.91%
<b>Library Fund</b>	819,300	843,100	2.90%
<b>Pension Fund</b>	592,900	609,900	2.87%
<b>Totals</b>	<u><u>\$ 3,176,300</u></u>	<u><u>\$ 3,268,200</u></u>	2.89%

**AN ORDINANCE FIXING THE RATE OF TAXATION FOR GENERAL MUNICIPAL PURPOSES AND FOR SPECIAL PURPOSES AND SETTING THE TAX LEVY ON TAXABLE PROPERTY WITHIN THE LIMITS OF THE CITY OF NORTH KANSAS CITY, MISSOURI, FOR THE YEAR 2020.**

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**WHEREAS**, the City of North Kansas City, Missouri (the “**City**”) is a body corporate, a third class city and political subdivision of the State of Missouri, duly created, organized and validly existing under and by virtue of the Constitution and laws of the State of Missouri; and

**WHEREAS**, it is necessary for the City to establish and levy a tax upon all real, personal, and other property subject to taxation in the City to produce the level of revenue projected for the Fiscal Year 2020/2021; and

**WHEREAS**, a public hearing was held on August 25, 2020, to present the proposed tax rates and allow for public comment on the proposed 2020 property tax levies for General Municipal Purposes and for the identified Special Purposes; and

**WHEREAS**, the tax rates referenced herein have been calculated and reviewed in accordance with Chapter 137 of the Missouri Revised Statutes; and

**WHEREAS**, the City, through its City Council, has determined that the tax rate for 2020, as hereinafter set forth, is required to produce substantially the revenues required in the FY 2020-2021 budget, to be derived from the property tax rate and, therefore, the City Council desires to fix the rate of taxation for general municipal purposes and for the identified special purposes and to establish the levy on taxable property within the City limits.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTH KANSAS CITY, MISSOURI, AS FOLLOWS:**

**Section 1.** There is hereby levied on all real, personal, and other property subject to taxation in the City of North Kansas City, Missouri, for general purposes for the Fiscal Year 2020/2021, a tax rate as follows on each one hundred dollars (\$100) of assessed valuation of such property, as shown by the assessment books of Clay County, as may be properly corrected or amended according to law. The rate of taxation for general purposes on all real, personal, and other property subject to taxation in the City of North Kansas City, Missouri, for the Fiscal Year 2020/2021 shall be as follows:

Thirty-nine cents & ninety-three hundredths of a cent (.3993) on the one hundred dollar (\$100) assessed valuation for General Fund.

**Section 2.** There is hereby levied on all real, personal, and other property subject to taxation in the City of North Kansas City, Missouri, for the identified special purposes set forth

below for the Fiscal Year 2020/2021, a tax rate as follows on each one hundred dollars (\$100) of assessed valuation of such property, as shown by the assessment books of Clay County, as may be properly corrected or amended according to law. The rate of taxation for the following special purposes on all real, personal, and other property subject to taxation in the City of North Kansas City, Missouri, for the Fiscal Year 2020/2021 shall be as follows:

Seventeen cents & ninety-two hundredths of a cent (.1792) on the one hundred dollar (\$100) assessed valuation for Park and Recreation purposes.

Twenty-six cents & eighty-seven hundredths of a cent (.2687) on the one hundred dollar (\$100) assessed valuation as a special tax to pay for maintenance and support of the Free Public Library.

Nineteen cents & forty-four hundredths of a cent (.1944) on the one hundred dollar (\$100) assessed valuation for the maintenance and support of the Police/Fire Pension Fund.

**Section 3.** The aforesaid rates are hereby levied and assessed against all the taxable property of the City of North Kansas City, Missouri, and are to be collected by the County Collector for the taxable year 2020.

**Section 4.** Providing for Repeal of Conflicting Ordinances. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed. Where appropriate, ordinances previously adopted are hereby amended to conform to the provisions of this Ordinance.

**Section 5.** Further Authority. The City shall, and the mayor, city clerk, city officials and employees of the City are hereby authorized and directed to take such further action, and execute such other documents, certificates and instruments as may be necessary or desirable to carry out and comply with the intent of this Ordinance.

**Section 6.** Severability. The sections, paragraphs, sentences, clauses and phrases of this Ordinance shall be severable. In the event that any such section, paragraph, sentence, clause or phrase of this Ordinance is found by a court of competent jurisdiction to be invalid, the remaining portions of this Ordinance are valid, unless the court finds the valid portions of this Ordinance are so essential to and inseparably connected with and dependent upon the void portion that it cannot be presumed that the City has enacted the valid portions without the void ones, or unless the court finds that the valid portions, standing alone, are incomplete and are incapable of being executed in accordance with the legislative intent.

**Section 7.** Governing Law. This Ordinance shall be governed exclusively by and construed in accordance with the applicable laws of the State of Missouri.

**Section 8.** Effective Date. This Ordinance shall be in full force and effect from and after its passage by the City Council and approval by the Mayor.

**PASSED** this 25<sup>th</sup> day of August 2020

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Don Stielow, *Mayor*

ATTEST:

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Crystal Doss, *City Clerk*

**APPROVED** this 25<sup>th</sup> day of August 2020

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Don Stielow, *Mayor*

APPROVED AS TO FORM:

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Anthony W. Bologna, *City Attorney*

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Thomas E. Barzee, Jr., *City Counselor*

**Minutes of the North Kansas City, Missouri City Council Special Council Meeting of August 25, 2020**

The City Council met in a Special Council Meeting on Tuesday, August 25, 2020, via an on-line platform at 6:00 p.m. As a precautionary measure during the Covid-19 Pandemic, this meeting was held virtually, with the Mayor, City Council members and City staff joining the meeting through an on-line platform.

The following were present:

Mayor: Don Stielow  
Councilmembers: Bryant DeLong  
Anthony Saper  
Jesse Smith  
Lisa Tull  
Zachary Clevenger  
Rick Stewart  
Amie Clarke - Absent  
Tom Farr

Staff Present: Eric Berlin, City Administrator  
Kim Nakahodo, Assistant City Administrator  
Nick Hawkins, Finance Manager  
Tom Barzee, City Counselor  
Crystal Doss, City Clerk

Mayor Stielow called the meeting to order at 6:00 p.m.

Mayor Stielow opened the Public Hearing at 6:00 p.m. City Administrator Eric Berlin gave the staff report stating that State law requires each political subdivision in the state, except counties, to fix their ad valorem property tax rates not later than September 1<sup>st</sup> for entry into the tax books. In "even" years (such as 2020) the property is simply reviewed to add growth, i.e. new properties that have come onto the rolls since last year. Consequently, in even years, the total city valuation changes to reflect only growth, while in odd years the total city valuation changes due to both growth and changes in the values of existing properties. In odd years, such as 2019, the County assesses the properties to account for changes in the market. The current assessments from the county for 2020 increased \$7,840,042 or 2.56% since last year. Based on this assessment, computations have been completed by the State Auditor's office who then determines the maximum levies which may be set in each fund to meet the

Public Hearing on Tax Levy



requirements of the Hancock Amendment. The levies for 2020 will increase by 2.89% from the 2019 levies. Mayor Stielow then asked for Public Comments. There were none. The Public Hearing was closed at 6:04 p.m.

Consideration of an Ordinance Fixing the Rate of Taxation for General Municipal Purposes, and for Special Purposes and Setting the Tax Levy on Taxable Property Within the Limits of the City of North Kansas City, Missouri, for the Year 2020 {Bill No. 7530 (Ordinance No. 9327)}. C. Farr moved to place Bill No. 7530 on first reading, seconded C. Stewart. The roll was called, and the vote was as follows: C. Saper, yes – C. Smith, yes – C. Tull, yes – C. Clevenger, yes -- C. Stewart, yes – C. Clarke, absent – C. Farr, yes – C. DeLong, yes. 7-0 motion carried. Bill No. 7530 was read. C. Farr moved that Bill No. 7530 be placed on second and final reading and passed as Ordinance No. 9327, seconded by C. Stewart. The roll was called, and the vote was as follows: C. Saper, yes – C. Smith, yes -- C. Tull, yes – C. Clevenger, yes – C. Stewart, yes – C. Clarke, absent – C. Farr, yes – C. DeLong, yes. Motion carried, 7-0. Bill No. 7530 was read. Thereupon Mayor Stielow declared the motion carried and the Bill duly passed. Said Bill was then numbered 9327, was signed and approved by the Mayor and attested by the City Clerk.

Ordinance No. 9327 – Ordinance Fixing the Rate of Taxation for General Municipal Purposes and for Special Purposes and Making the Levy on Taxable Property Within the Limits of the City of North Kansas City, Missouri, for the Year 2020


Mayor Stielow declared the meeting adjourned at 6:06 PM.

Adjournment

Council Adjourned

  
\_\_\_\_\_  
Mayor

Attest:

  
\_\_\_\_\_  
City Clerk

Approved this 1<sup>st</sup> day of September, 2020