



City of Kansas City, Missouri

Docket Memo

Ordinance/Resolution #

Submitted Department/Preparer: Finance

Docket memos are required on all ordinances initiated by a Department Director. More information can be found in [Administrative Regulation \(AR\) 4-1](#).

Executive Summary

Levying taxes for Fiscal Year 2023-24 for the General Revenue, Health, General Debt and Interest and Museum Special Revenue Funds on all property in Kansas City subject to taxation on January 1, 2023; providing for the extension of such levies by the Director of Finance; and authorizing the collection by the Director of Finance

Discussion

Taxes for Fiscal Year 2023-24, commencing on the first day of May 2023, in the total amount of \$1.7118 per \$100, shall be levied upon all property within the City subject to taxation on January 1, 2023, under the Constitution and laws of the State of Missouri for both real and tangible personal property.

A general tax of 60.74 cents on each \$100 of the assessed valuation of all such taxable property is levied and imposed for municipal operating purposes to be credited to the General Fund.

A general tax of 60.76 cents on each \$100 of the assessed valuation of all such taxable property is levied and imposed for municipal operating expenses for hospitals and public health to be credited to the Health Levy Fund.

A tax of 48.00 cents on each \$100 of the assessed valuation of all such taxable property is imposed for purposes of paying debt service on outstanding general obligation bonds of the City.

A general tax of 1.68 cents on each \$100 of the assessed valuation of all such taxable property for municipal museum purposes, to be credited to the Museum Special Revenue Fund

Fiscal Impact

1. Is this legislation included in the adopted budget? Yes No

2. What is the funding source?

Collecting Revenues for the General fund 1000 12000 45XXXX (various), Health fund 2330 120000 45XXXX (various), General Debt & Interest fund 5010 120000 45XXXX (various), Museum fund 2020 120000 45XXXX (various)

3. How does the legislation affect the current fiscal year?



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The legislation does not affect the current year.

- 4. Does the legislation have fiscal impact in future fiscal years? Please notate the difference between one-time and recurring costs.

Yes, it estimates revenues for Fiscal Year 2023-24.

- 5. Does the legislation generate revenue, leverage outside funding, or deliver a return on investment?

Yes, the legislation will generate revenue for fiscal year 2023-24.

Office of Management and Budget Review

(OMB Staff will complete this section.)

- 1. This legislation is supported by the general fund. N/A
- 2. This fund has a structural imbalance. N/A

Additional Discussion (if needed)

This legislation is for the purpose of levying taxes to support revenue generation in the General Fund, Health Fund, General Debt and Interest Fund, and Museum Fund.

Citywide Business Plan (CWBP) Impact

View the [FY23 Citywide Business Plan](#)

Which CWBP goal is most impacted by this legislation?

Finance and Governance (Press tab after selecting.)

Which objectives are impacted by this legislation (select all that apply):

- Reform the City's economic incentives to meet the policy objectives of the City Council
- Ensure the resiliency of City government
- Engage in workforce planning including employee recruitment, development, retention, and engagement
- Ensure a responsive, representative, engaged, and transparent City government

Prior Legislation



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Service Level Impacts

Property tax collections significantly impact the City's ability to provide services. The general levy revenue is used to support basic services provided by the City such as public safety, road repair and emergency response. Revenues generated from the debt levy are used to meet the City's general debt obligations. Revenues generated from the health levy are dedicated to the health fund which supports care for the indigent. Revenues generated from the museum levy are used to support the Kansas City Museum.

Other Impacts

1. What will be the potential health impacts to any affected groups?

Yes, the property taxes collected from the health levy are dedicated to the health fund and used to pay expenditures related to healthcare for the indigent and support Health Department programs.

2. How have those groups been engaged and involved in the development of this ordinance?

The City's budget office holds annual budget meeting with the community to gain insight about citizen's priorities. The revenue generated from property taxes will support the City's adopted budget.

3. How does this legislation contribute to a sustainable Kansas City?

The revenue generated from this legislation allows the City to meet its debt obligations as well as provide funding for the basic services provided by the City. This legislation also generates funds to provide healthcare services for the indigent.

4. Does the ordinance/resolution include Civil Rights antidiscrimination requirements in compliance with the Code of Ordinances (Chapter 38, titled "Civil Rights")?

No

5. Has the ordinance/resolution been submitted for review of economic equity & inclusion requirements in compliance with the Code of Ordinances (Chapter 3, titled "Contracts and Leases")?

N/A