

First Reading: 11/25/2024

Second Reading: 12/09/2024

Bill No.: 24-66

Ordinance No.: 241125B

AN ORDINANCE OF THE CITY OF WILLARD, MISSOURI, IMPOSING A LOCAL SALES TAX FOR POLICE DEPARTMENT PURPOSES AT THE RATE OF ONE-HALF OF ONE PERCENT (.5%) PURSUANT TO THE AUTHORITY GRANTED BY 94.510, RSMO. AND PROVIDING FOR SUBMISSION OF THE PROPOSAL TO THE QUALIFIED VOTERS OF THE CITY FOR APPROVAL AT AN ELECTION TO BE HELD ON THE 5TH DAY OF NOVEMBER, 2024.

WHEREAS, the Board of Aldermen of the City of Willard, Missouri deem it to be in the public interest to submit to the voters of the City of Willard at the General Election to be held in the City on November 5, 2024 the question of whether or not to impose an additional General Sales Tax of one half of one percent (.5%) for the City of Willard for Public Safety purposes; and,

WHEREAS, the City is authorized pursuant to the Missouri Constitution and Sections 94.500 through 94.550 RSMo., to impose a general city sales tax, if approved by the qualified voters of the City; and

WHEREAS, the State has authorized a maximum combined general sales tax rate of up to two percent (2%) under §94.510.2 RSMo., of which the City has a current approved rate of 1%; and

WHEREAS, the City desires to submit to the qualified voters of the City a proposition to impose an additional tax of one half of one percent ($\frac{1}{2}\%$) while remaining at or below the maximum combined rate for general sales taxes.

WHEREAS the City currently collects a 2% total sales tax for municipal purposes (1% General Sales tax, $\frac{1}{2}\%$ Capital Improvement Sales Tax, $\frac{1}{2}\%$ Parks Sales Tax); and

WHEREAS the general one percent (1%) sales tax rate has existed at its current level since 11/12/1984; and

WHEREAS the Police Department is funded through the City's general fund because they do not have a dedicated funding source; and

WHEREAS in 2023 Police Department expenditures were over \$900,000 while total general sales tax revenue was only \$1.9 million; and

WHEREAS Willard Police Department has demonstrated that the department is having trouble attracting and retaining officers to adequately serve the Willard community due to significantly more competitive recruitment efforts, and the greater salary offerings, of neighboring law enforcement opportunities being offered; and

WHEREAS the City of Republic collects a 3.125 cent sales tax, the City of Ozark collects a 2.375 cent sales tax, the cities of Bolivar, and Mt. Vernon each collects a 2.5 cent sales tax, Webb City collects a 3.125 cent sales tax, the City of Rogersville collects a 2.25 cent sales tax and a 1 cent special tax, the City of Springfield collects a 2.125 cent sales tax, and the city of Marshfield collects a 2.5 cent sales tax; and

WHEREAS Willard's current 2 cent sales tax rate is lower than our neighboring cities, despite our continued growth rate, and considering the city's efforts to stretch its revenues as far as possible to meet the demand for police services; and

WHEREAS imposing an additional 1/2 cent general sales tax, to fund public safety would bring Willard more in line with our neighboring cities; and

WHEREAS the City Council has determined that it is necessary to authorize an additional 1/2 percent city general sales tax to fund public safety; and

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WILLARD, AS FOLLOWS, THAT:

SECTION 1: That there is imposed, subject to approval by a majority of the votes cast by the qualified voters of the City a general sales tax as authorized by § 94.510 RSMo at the rate of one half of percent (0.5 %) on all retail sales made within the City which are subject to taxation pursuant to section 144.010 to 144.525, RSMo, except sales of motor vehicles, trailers, boats or outboard motors and sales to public utilities. The tax imposed herein shall be in addition to any other taxes imposed by the City of Willard.

SECTION 2: That such Sales Tax shall not be effective unless approved by a majority of the votes cast by the qualified voters voting thereon at an election to be held Tuesday, November 5, 2024. That the Board of Aldermen approves the submission to the qualified voters of the City the following ballot proposition

QUESTION

Shall the City of Willard, Missouri, impose a city sales tax of one half of one percent (0.5%) for the City of Willard for public safety purposes?

Yes []

No []

Instructions to Voters: If you are in favor of the question, place an X in the box opposite "YES." If you are opposed to the question, place an X in the box opposite "NO."

SECTION 3: That the County Clerk of Greene County, Missouri, shall provide the ballot and ballot labels, conduct the election and cause the results thereof to be certified to the Board of Aldermen as provided by law.

SECTION 4: The City Clerk shall notify the County Clerk of Greene County, Missouri, of the adoption of this Ordinance no later than 5:00 P.M. on August 27, 2024, and call for a general municipal election to be held on November 5, 2024. Such notice should include all of the terms and provisions required by Chapter 115, RSMo, as amended, including a certified copy of the legal notice of election. This election shall be held and conducted and the result thereof shall be canvassed in all respects in conformity with the Constitution and laws of the State of Missouri, and in accordance with appropriate ordinances adopted by the City Board of Alderman of the City of Willard, Missouri.

SECTION 5: Form of Notice of Election. The Notice of Election and ballot to be used at this election shall be in substantially the same form as is attached hereto as Exhibit A.

SECTION 6: The City Clerk is authorized to correct any scrivener's errors discovered herein.

SECTION 7: The provisions of this Ordinance are severable. If any Section, Subsection, sentence or provision of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other Sections, Subsections, sentences, provisions or applications of this Ordinance which can be given effect without the invalid Section, Subsection, sentence, provision or application.

SECTION 8: The City Administrator, and other officers of the City, are hereby authorized and directed to take such other actions as may be necessary or convenient to carry out the purpose and intent of this Ordinance.

SECTION 9: That as used herein, "Public safety Purposes" shall include, but not be limited to, equipment, salaries, and facilities

SECTION 10: If the proposed city sales tax is not approved by a majority of the votes cast by the qualified voters voting thereon, then this Ordinance shall be of no effect, and the sales tax proposed herein shall not be effective, however, the failure of this proposition to receive the requisite majority vote shall have no effect on any other sales tax levied or imposed by the City. Nothing herein is intended to be nor shall be deemed as an abolition of any other tax levied by the City.

SECTION 10: This Ordinance shall be in full force and effect from and after its passage.

Read the first time by title only and approved by the City Board of Alderman of the City of Willard, Missouri, this 25th day of November 2024.

Read the second time by title only and approved by the City Board of Alderman of the City of Willard, Missouri, this 9th day of December 2024.

ADOPTED BY THE BOARD THIS 9th DAY OF DECEMBER 2024.

ATTEST:

PRESIDING OFFICER

CITY CLERK

APPROVED BY THE MAYOR THIS _____ DAY OF _____ 2024.

ATTEST:

MAYOR

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY