BILL 2015-45

****** Third Reading ******

AGENDA ITEM

TO: Mayor and City Council
FROM: Mike O'Donnell, Fire Chief
DATE: November 9, 2015
RE: ¼ OF 1% Sales Tax for Fire Department

ISSUE:
The past four years, call volume for the Cameron Fire Department has shown a steady increase. Improvements in modern equipment and firefighter techniques have been implemented to meet this higher service demand.

The City of Cameron has a responsibility to the citizens, City and Rural, to provide the best Emergency Services available. As Chief it is my job to implement the service.
I propose a two phase plan to maintain and upgrade the service expected of the Department. Phase1: upgrade equipment, the purchase of a new 77 foot Custom Quint, new Custom Pumper, and upgrade and expand the existing Public Safety Building. Phase 2: financially support Paid-Per Call and Hybrid Firefighters.

After considerable research and work sessions with the Cameron City Council, I feel the time has come to ask the voters of the City of Cameron for a ¼ of 1% sales tax to supplement the General Fund revenue appropriated for fire protection purposes. I ask the Sales tax be placed on the April 5, 2016 ballot. The sales tax shall terminate in twenty (20) years.

RECOMMENDATION:
Staff recommends that Council allow a ¼ of 1% Sales Tax for the Cameron Fire Department to be submitted to the qualified voters of the City of Cameron on the April 5, 2016 ballot.

AN ORDINANCE IMPOSING A CITY SALES TAX FOR FIRE PROTECTION PURPOSES IN THE CITY OF CAMERON, CLINTON AND DEKALB COUNTIES, MISSOURI, AND PROVIDING FOR SUCH SALES TAX TO BE SUBMITTED TO THE QUALIFIED VOTERS OF THE CITY

WHEREAS, the City Council of the City of Cameron, Clinton and DeKalb Counties, Missouri, under the authority of powers given to the City by the provisions of Section 321.242, RSMo, as amended (the "Act"), has determined that it is in the best interests of the City to impose a city sales tax for the operation of the municipal fire department of the City at the rate of one-fourth of one percent (1/4 of 1%) on the receipts from all retail sales within the City which are subject to taxation under Sections 144.010 to 144.525, inclusive, RSMo, with the intention that the revenues generated from such sales tax supplement the City's general fund revenue that is otherwise annually appropriated for fire protection purposes;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CAMERON, CLINTON AND DEKALB COUNTIES, MISSOURI, AS FOLLOWS:

Section 1. A city sales tax for the operation of the municipal fire department of the City at the rate of one-fourth of one percent (1/4 of 1%) on the receipts from all retail sales within the City of Cameron, Clinton and DeKalb Counties, Missouri, is hereby imposed upon all sellers within the City for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail to the extent and in the manner provided by Sections 144.010 to 144.525, inclusive, RSMo, and the rules and regulations of the Director of Revenue of the State of Missouri issued pursuant thereto, said sales tax to terminate 20 years from the date on which such sales tax becomes effective. The tax shall not be effective until the terms and provisions of this Ordinance have been complied with.

Section 2. There shall be submitted to the voters of the City of Cameron, Clinton and DeKalb Counties, Missouri, at an election to be held in the City concurrently with the general municipal election on Tuesday, April 5, 2016, the following question:

Third Reading

QUESTION

"Shall the City of Cameron, Clinton and DeKalb Counties, Missouri, impose a sales tax at a rate one-fourth of one percent (1/4 of 1%) for the purpose of providing revenues for the operation of the municipal fire department, said sales tax to terminate 20 years from the date on which such sales tax becomes effective?"

Yes ⬭
No ⬭

Section 3. The form of Notice of Election containing the question of approval of this Ordinance, a copy of which is attached as **Exhibit A** hereto and made a part hereof, is hereby approved. The City Clerk is hereby authorized and directed to notify the County Clerks of Clinton and DeKalb Counties, Missouri, of the passage of this Ordinance no later than 5:00 P.M. on Tuesday, January 26, 2016, and to include in said notification all of the terms and provisions required by Chapter 115, RSMo.

Section 4. If this Ordinance is approved by a majority of the votes cast by the qualified voters voting thereon at said election, the City Clerk shall as soon as possible after the election date (but in any event no later than ten (10) days after the election date) forward to the Director of Revenue of the State of Missouri by United States registered mail or certified mail (1) a certified copy of this Ordinance, including the Notice of Election attached hereto, and (2) a copy of the abstract of votes cast on the question at said election. The city sales tax for fire protection purposes and hereby imposed shall then become effective on October 1, 2016, and shall be levied and collected in the manner provided by the Act, by Sections 32.085 and 32.087, RSMo, as amended, and by all other applicable laws, and shall be used for the purposes hereinabove authorized.

Section 5. The City Council hereby determines that the revenue to be generated from the fire protection sales tax is necessary to supplement the general fund revenue that is otherwise annually appropriated for fire protection purposes. If the sales tax is approved by the voters, it is the intention of the City Council to continue to budget and appropriate general funds for fire protection purposes each year in a manner that is consistent with years prior to approval of the sales tax; provided, however, that such appropriation decisions in future years are required by law to be made in accordance with the City's normal procedures for such decisions by the then current City Council.

Section 6. This Ordinance shall be in full force and effect from and after its passage and approval.

Read and passed on first reading only the 16th day of November 2015.
Read and passed on second reading this 7th day of December 2015.
Read and passed on third reading by roll call this 21st day of December 2015.

Third Reading

(SEAL)

Mayor Dennis M. Clark

ATTEST:

City Clerk/Finance Clerk

Third Reading

EXHIBIT A

FORM OF NOTICE OF ELECTION

(To be completed by adding precincts and polling places
and to be published pursuant to Section 115.127, RSMo.)

CITY OF CAMERON, CLINTON AND DEKALB COUNTIES, MISSOURI

Notice is hereby given to the qualified voters of the City of Cameron, Clinton and DeKalb Counties, Missouri, that the City Council of the City has called an election to be held in the City concurrently with the general municipal election on Tuesday, April 5, 2016, commencing at 6:00 A.M. and closing at 7:00 P.M., on the question contained in the following sample ballot:

OFFICIAL BALLOT
ELECTION
CITY OF CAMERON, CLINTON AND DEKALB COUNTIES, MISSOURI

TUESDAY, APRIL 5, 2016

QUESTION

"Shall the City of Cameron, Clinton and DeKalb Counties, Missouri, impose a sales tax at a rate one-fourth of one percent (1/4 of 1%) for the purpose of providing revenues for the operation of the municipal fire department, said sales tax to terminate 20 years from the date on which such sales tax becomes effective?"

Yes ⬭
No ⬭

INSTRUCTIONS TO VOTERS: If you are in favor of the proposition, punch a hole in the circle opposite "YES." If you are opposed to the proposition, punch a hole in the circle opposite "NO."

The election will be held at the following polling places in the City:

PRECINCT	**POLLING PLACE**
_____	_____
_____	_____

DATED: _____, 2016.

_____
County Clerk of _____ County, Missouri

Third Reading