

## **Tightwad Fire Protection District**

### **Property Tax Rollback and Local Use Tax Election Resolution 26-07**

**WHEREAS**, the Tightwad Fire Protection District desires additional revenue that will allow the District to better protect lives and property, and

**WHEREAS**, a local use tax helps ensure a fair marketplace by leveling the playing field between “brick-and-mortar” stores within the Tightwad Fire Protection District and out-of-District retailers;

**WHEREAS**, pursuant to RSMo 144.757, effective August 28, 2025, a majority of voters of the Tightwad Fire Protection District may vote to impose a local use tax if a sales tax is imposed under section 321.552 and such local use tax shall be imposed on the same property and services upon which the local sales tax or sales tax is imposed at a rate equal to the rate of the corresponding local sales tax or sales tax imposed by such taxing jurisdiction; however, no such use tax shall be effective unless the Board of Directors of the Tightwad Fire Protection District submits to the voters thereof at an election a proposal to authorize the Board of Directors of the Tightwad Fire Protection District to impose a local use tax; and

**WHEREAS**, on August 2, 2022, pursuant to RSMo 321.552, effective August 28, 2003, a majority of voters of the Tightwad Fire Protection District voted to impose a sales tax in an amount of up to [a maximum then allowable] half of one percent on all retail sales and the total property tax levy on properties in the district must be reduced annually by an amount which reduces property tax revenues by an amount equal to fifty percent of the previous year’s revenue collected from the sales tax; and

**WHEREAS**, on August 4, 2026, pursuant to RSMo 321.552, effective August 28, 2025, a majority of voters of the Tightwad Fire Protection District may vote to impose a sales tax in an amount of up to an additional half of one percent on all retail sales and the total property tax levy on properties in the district must be reduced annually by an amount which reduces property tax revenues by an amount equal to fifty percent of the previous year’s revenue collected from the sales tax.

**NOW, THEREFORE, BE IT RESOLVED:**

1. That the Board of Directors of the Tightwad Fire Protection District orders the submission to its voters the attached proposition, Question 2, imposing an additional district-wide local use tax and the total property tax levy on properties in the Tightwad Fire Protection District will be reduced annually by an amount which reduces property tax revenues by an amount equal to fifty percent of the previous year's revenue collected from this local use tax.
2. That the Secretary Pro Tem of the Tightwad Fire Protection District shall provide a certified copy of this resolution to the County Clerk of Henry County by 5 p.m. on Tuesday, May 26, 2026.

Duly passed by the Tightwad Fire Protection District Board of Directors this 21<sup>st</sup> day of May, 2026 .

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Jeffrey Hunt  
Chair of the Board of Directors  
Tightwad Fire Protection District

ATTEST:

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Mae Nelson, Secretary Pro Tem  
Tightwad Fire Protection District

## Question 2

Shall the Tightwad Fire Protection District impose a local use tax at the same rate as the Tightwad Fire Protection District sales tax, provided that if the Tightwad Fire Protection District's sales tax rate is reduced or raised by voter approval, the local use tax rate shall also be reduced or raised by the same action?"

YES

NO

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".

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall be in effect on the first day of the calendar quarter which begins at least forty-five days after the director of revenue receives notice of adoption of the local use tax. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the Board of Directors of the Tightwad Fire Protection District shall have no power to impose the local use tax as herein authorized unless and until the Board of Directors of the Tightwad Fire Protection District shall again have submitted another proposal to authorize the Board of Directors of the Tightwad Fire Protection District to impose the local use tax and such proposal is approved by a majority of the qualified voters voting thereon.