RESOLUTION NO. 140540

Adopting a taxpayer bill of rights to provide the City's taxpayers a better understanding of their tax obligations and rights.

WHEREAS, over the years, the City has implemented a wide array of taxes including Earnings Tax, Property Tax, Sales Tax, Utility Tax, Business License, Arena Fee, Convention and Tourism Tax; and

WHEREAS, in 1964 and 1979, the City adopted Regulations to clarify the intent of the Ordinances in regards to the Earnings Tax; and

WHEREAS, in 2012, the City adopted Regulations to clarify the intent of the Ordinances in regards to the Convention and Tourism Tax; and

WHEREAS, in May 2014, the City completed the implementation of new software for administering taxes; and

WHEREAS, the City is following best practices for tax administration in assisting taxpayers in understanding their rights with the City as taxpayers; NOW, THEREFORE,

BE IT RESOLVED BY THE COUNCIL OF KANSAS CITY:

That the City Council hereby adopts a City of Kansas City Taxpayer Bill of Rights which includes:

- 1. The Right to Be Informed
- 2. The Right to Quality Service
- 3. The Right to Pay No More than the Correct Amount Due
- 4. The Right to Appeal the City's Decision Pursuant to Law
- 5. The Right to Finality
- 6. The Right to Confidentiality as Required by Law or Ordinance
- 7. The Right to Retain Representation

8. The Right to a Fair and Just Tax System

Authenticated as Passed

Sly James, Mayor

Marilyn Sanders, City Clerk

JUL 31 2014

Date Passed