AGENDA
CITY OF HARRISONVILLE
BOARD OF ALDERMEN
WORK SESSION
CITY HALL
AUGUST 3, 2026
6:00 PM
The start time may vary, immediately following Regular Session.

1. **Call to Order**
2. **Present**
   A. **Roll Call**
3. **Discussion Items**
   A. **Animal Control Fee Discussion**
   B. **Chapter 100 Discussion — Sales Tax Exemption Incentive Only**

Posted on City Hall Bulletin Board this 30th day of July, 2026.

Daniel Barnett, City Clerk

The Board of Aldermen Work Session is open to the public but is not a meeting of the public.

THE CITY OF
HARRISONVILLE
WHERE TRADITION MEETS INNOVATION
300 E. Pearl Street, P.O. Box 367 • Tel: 816-380-8900 • Fax: 816-380-8906 • Harrisonville, MO 64701

To: **Board of Aldermen**

From: Daniel Barnett – City Clerk/Public Information Officer

Date: July 29, 2026

Re: Discussion regarding adjustments to the City's Comprehensive Fee Schedule

GENERAL INFORMATION

Applicant:

Requested Actions: Feedback regarding a series of proposed adjustments to the City's Comprehensive Fee Schedule, specifically pertaining to adoption, relinquishment, cremations and disposal.

Date of Application:

PROPOSAL

Animal Control staff would like feedback regarding a series of proposed adjustments to the City's Comprehensive Fee Schedule, specifically pertaining to puppy and kitten adoptions, relinquishment, cremations and disposal.

Current Harrisonville fees:

- Adoption, Adopt Cat (Male) - $85.00
- Adoption, Adopt Cat (Female) - $95.00
- Adoption, Adopt Dog (Male) - $110.00
- Adoption, Adopt Dog (Female) - $125.00
- Cremations, Disposal (No Ashes) - $15.00
- Cremations, 1-50 lbs. (Ashes Back) - $75.00
- Cremations, 51-99 lbs. (Ashes Back) - $100.00
- Cremations, 100+ lbs. (Ashes Back) - $150.00
- Misc., Owner-Surrender Cat/Dog (Altered) - $40.00
- Misc., Owner-Surrender Cat/Dog (Unaltered) - $75.00

Proposed adjusted Harrisonville fees:

- Adoption, Adopt Cat (Male) - $85.00
- Adoption, Adopt Cat (Female) - $95.00
- Adoption, Adopt Dog (Male) - $110.00
- Adoption, Adopt Dog (Female) - $125.00
- **Adoption, Adopt Cat (Kitten) - $150.00**

- **Adoption, Adopt Dog (Puppy) - $150.00**
- **Cremations, Disposal (No Ashes) - $50.00**
- **Cremations, All weights. (Ashes Back) - $175.00, with choice of urn and free paw print**
- **Misc., Owner-Surrender Cat/Dog (Altered) - $100.00 (Covers medical expenses – exam, vaccines, etc.)**
- **Misc., Owner-Surrender Cat/Dog (Unaltered) - $150.00 (Covers half the price of an alteration procedure.)**

NOTE: - The proposed adjustments to the Comprehensive Fee Schedule would not take effect until January 1, 2027.

PREVIOUS ACTIONS

Animal Control staff surveyed several area shelters to compare pricing and make informed decisions, where possible, about how to adjust fees here in Harrisonville. Some facilities do not offer the same services that are offered at the Harrisonville Animal Shelter.

KC Pet Project:

- $150 large breed puppies
- $250 small breed puppies
- $150 Kittens
- $20 Any Owner-surrender

Clinton Animal Shelter:

- $95 Kittens
- $150 Puppies

Help Humane:

- $95 Kittens

Wayside Waifs:

- $275 Puppies
- $150 Kittens
- $55 Any adult Owner-surrender
- $165.00 Cremation (0 – 50 lb.)
- $195.00 Cremation (51 lb. – 100 lb.)
- $220.00 Cremation (101 lb. and above)

City of Raymore:

- $100 Kittens
- $200 Puppies

City of Pleasant Hill:

- $150 Kittens
- $150 Puppies

KEY ISSUES

City staff feel the need to update the City's Comprehensive Fee Schedule, specifically pertaining to adoption, relinquishment, cremations and disposal, as fees for said services have fallen below operational requirements and are no longer comparable with surrounding animal shelters.

STAFF COMMENTS AND SUGGESTIONS

STAFF RECOMMENDATION

City staff recommend approval.

STAFF CONTACT: Daniel Barnett – City Clerk/Public Information Officer

ATTACHMENTS:

LAUBER MUNICIPAL LAW
Serving those who serve the public

MEMORANDUM

To:	**City of Harrisonville**
From:	Lindsey Kolisch, Assistant Special Economic Development Counsel
Date:	September 16, 2025
Re:	**Use of Chapter 100 incentives without the sale of industrial revenue bonds**

Overview: The question posed is whether a city can approve a Chapter 100 Plan that does not include the sale and issuance of industrial revenue bonds. While Chapter 100 incentives are most commonly used to effectuate the sale and issuance of industrial revenue bonds, it does not appear that a city must issue industrial revenue bonds to utilize a Chapter 100 Plan.

Statutory authority:
Cities are authorized by Article VI, Section 27(b) of the Missouri Constitution to issue and sell industrial revenue bonds for pay for the costs of industrial development projects. Art. VI, Sec. 27(b) provides that a city "*may issue and sell* its … revenue bonds …" for the purpose of paying the costs of industrial development projects. Mo. Const. Art. VI, Sec. 27(b) (emphasis added). Art. VI, Sec. 27(b) does not discuss the use of a city's sales tax exemption certificate for construction materials, nor does it provide that cities *shall* issue and sell revenue bonds.

Chapter 100, RSMo. provides the statutory scheme for issuance of industrial revenue bonds authorized by Art. VI, Sec. 27(b). Section 100.020, RSMo. provides that cities "*may* carry out projects for industrial development" under the applicable provisions of Chapter 100, RSMo. Section 100.020, RSMo. Section 100.050.2, RSMo. provides "*If* the plan for the project is approved after August 28, 2003, and the project plan involves issuance of revenue bonds *or* conveyance of a fee interest in property to a municipality …" certain information must be included in the Chapter 100 Plan. Section 100.050.2, RSMo. (emphasis added). Section 100.100, RSMo. provides that the city "*may* issue revenue bonds" to provide funding for industrial development projects. Section 100.100, RSMo. (emphasis added). The applicable provisions of Chapter 100, RSMo. do not discuss the use of a city's sales tax exemption certificate for construction materials, nor do they provide that cities *shall* issue and sell industrial revenue bonds.

Analysis:
Both Article VI, Section 27(b) and Section 100.020, RSMo. provide that a city *may* issue industrial revenue bonds; neither authority explicitly requires a city to do so. Section 100.050, RSMo. includes specific requirements to include in a Chapter 100 Plan ("Plan"). After five listed requirements, Section 100.050.2, RSMo. requires additional information, but only "*If* the plan for the project is approved after August 28, 2003, *and the project plan involves issuance of revenue bonds or involves conveyance of a fee interest to a municipality*." Section 100.020, RSMo.

By using "if", Section 100.050.2, RSMo. necessarily implies that the Plan could include the issuance of bonds or a conveyance of property, but that a Plan doesn't require the issuance of bonds or a conveyance of property. If the Plan does not include the issuance of revenue bonds or the conveyance of property, the additional items in Section 100.050.2, RSMo. are simply inapplicable to the Plan. In addition, Section 100.050.2, RSMo. provides that the additional information is required if the plan involves issuance of revenue bonds *or* a conveyance of property. By using "or", Section 100.050.2, RSMo. necessarily implies that the Plan could include either the issuance of bonds or the conveyance of property, but that both are not required. Therefore, it appears that a Plan could meet statutory requirements even if industrial revenue bonds are not included in the Plan.

There is limited case law regarding the statutory scheme for Chapter 100 Plans, and all case law regarding such involves the issuance of industrial revenue bonds. There is no case law regarding whether industrial revenue bonds are required to be issued under a Chapter 100 Plan.

Sales tax exemption on construction materials:

Statutory authority:
Article III, Section 39(10) of the Missouri Constitution and Section 144.062, RSMo. exempt political subdivisions from sales taxes on purchases made with public funds. Section 144.062, RSMo. provides that cities are exempt from sales taxes on tangible personal property and materials purchased for constructing, repairing, or remodeling facilities "if the purchases are related to the entities' exempt functions and activities." Section 144.062, RSMo. The statute does not define "exempt functions and activities." The Department of Economic Development, in its Chapter 100 guidance for local governments, provides that "projects for industrial development under Chapter 100 are deemed exempt functions and activities."[1]

Analysis:
To ensure use of a sales tax exemption on construction materials meets statutory requirements, the purchases must be related to the city's exempt functions and activities. To defend the use of a sales tax exemption certificate under a Chapter 100 Plan, cities would rely on the Department of Economic Development's position that Chapter 100 projects are deemed to be exempt functions and activities. In addition, cities would argue that economic development and industrial development projects are exempt functions and activities. Economic development and the use of economic development incentives through the statutory schemes established by the legislature have long been held to be a public purpose of municipalities. *See State ex rel. Jackson v. Dolan*, 398 S.W.3d 472, at 477-478 (Mo. 2013) and *J.C. Nichols Co. v. Kansas City*, 639 S.W.2d 886 (Mo. App. W.D. 1982). Therefore, to maintain that the use of the sales tax exemption certificate is related to a city's exempt functions and activities, cities should effectuate the use of the sales tax exemption certificate through a Chapter 100 Plan.

[1] https://ded.mo.gov/media/pdf/chapter-100-guidance-local-governments

Cities must ensure that the sales tax exemption certificate is used according to law. Section 144.062.6, RSMo. provides that if a city issues a sales tax exemption certificate and it did not have the authority to do so, the city shall be liable for all sales tax that should have been collected. Similarly, if a city issues a sales tax exemption certificate that is used in a manner that is not related to the city's exempt functions and activities, the city shall be liable for all sales that that should have been collected.