
Executive Summary | Public Votes, Public Investment, and the Documentary Record

| Research series | Prepared | Primary period reviewed |
|---|---|---|
| The Shawnee Minutes | September 28, 2026 | 1976-2012 |

## Executive finding

The surviving record shows that Shawnee's sales-tax history is not a single tax event. It is a sequence of voter propositions, ordinances, amendments, purpose changes, and later capital-finance decisions. The documents reviewed establish a 2% sales-tax proposition in 1976; a 1982 ordinance proposing an additional 1% with specified public purposes; a 1986 election focused on changing the authorized uses of that 1% rather than increasing the rate; a 1998 ordinance placing an additional permanent 1% before voters for a July 1, 1999 start; and a 2012 package in which a separate 0.5% sales tax was paired with multiple bond propositions for capital projects.

**Interpretation rule: an ordinance or election call establishes what government proposed or submitted to voters. It does not, by itself, establish the final election result. Election returns are treated separately.**

## Documented timeline

| Year / record | What the record establishes |
|---|---|
| 1976 - Resolution 4637 | Called a special election on Ordinance 763NS concerning a 2% city sales tax. The supplied file is the election-call resolution, not a certified election return. |
| 1982 - Ordinance 1080NS | Proposed an additional 1% sales tax, increasing the referenced rate to 3%, with proceeds dedicated to identified public purposes. Called a May 25, 1982 special election. No certified result was supplied in this packet. |

| Year / record | What the record establishes |
|---|---|
| 1986 - Ordinance 1336NS | Called an April 22, 1986 special election to change the purposes for which the 1% tax levied by Ordinance 1080NS could be used. This is a purpose-allocation change, not a new 1% rate increase. |
| 1998/1999 - Ordinance 1910NS | Proposed an additional permanent 1% beginning July 1, 1999. Allocated 7/8 to capital improvements/economic development/debt service, 1/16 to police above 1998-99 funding, and 1/16 to fire above 1998-99 funding. |
| 2012 - Ordinance 2463NS package | Proposition 1 proposed an additional 0.5% sales tax through June 30, 2022 for capital expenditures/debt. Separate propositions sought bonds for Woodland Veterans Park, public-safety communications, streets, and economic/community development. |

# What the individual records show

## 1976 - the base proposition in the surviving packet

Resolution No. 4637 authorized a special election on Ordinance No. 763NS. The proposition language describes a 2% city sales tax and asks registered voters to approve or reject it. This record provides an early documentary anchor for later ordinances that expressly amend Ordinance 763NS. Because the supplied 1976 file is an election-call resolution rather than a certified return, this review does not assign a vote total or margin.

## 1982 - an additional 1% tied to enumerated public purposes

Ordinance No. 1080NS amended the earlier framework and proposed an additional 1% sales tax. Its text states that the referenced rate would thereby increase to 3%. The proceeds were directed to specified purposes including public-trust debt service and identified infrastructure/public works functions. The ordinance called a May 25, 1982 special election. The supplied four-page packet preserves the ordinance, proposition and precinct/polling-place information, but no certified result sheet was included.

## 1986 - a change in authorized uses, not a new rate increase

The 1986 materials are particularly important for avoiding a misleading chronology. Ordinance No. 1336NS called an April 22, 1986 election to change the purposes for which the proceeds of the 1% sales tax levied by Ordinance No. 1080NS could be used. The measure therefore concerned allocation and permissible uses of an existing tax component. A separate official county return dated April 22, 1986 confirms that the proposition went to voters. The scan contains precinct-level handwritten totals, but this summary does not publish an aggregate margin without a separately legible certified total.

## 1998 ordinance / 1999 election - permanent additional 1%

Ordinance No. 1910NS, approved December 21, 1998, amended prior sales-tax ordinances and proposed an additional permanent 1% sales tax commencing July 1, 1999. Its allocation language directs 7/8 of that 1% to capital improvements, economic development, or related debt service; 1/16 to police funding above 1998-99 levels; and 1/16 to fire funding above 1998-99 levels. The supplied March 2, 1999 certification report lists 1,622 YES votes. Because the supplied result page does not show a corresponding NO total or final summary page, this review does not state the final margin or independently characterize the certified outcome.

## 2012 - temporary 0.5% sales tax plus separate bond questions

The 2012 election packet demonstrates why sales-tax history must be separated from bond history. Proposition No. 1 proposed an additional 0.5% sales tax, with Ordinance No. 2463NS providing for the tax to terminate June 30, 2022 and describing capital expenditures/debt, including a family activity park project. The same election proclamation included separate bond propositions: $3 million for Woodland Veterans Park improvements; $3 million for public-safety communications; $13 million for street improvements; and $7 million for economic/community development. Those bond propositions were not themselves additional sales-tax rates.

# Cross-reference with City of Shawnee records

The City of Shawnee's online archive independently corroborates the 2012 legislative sequence. City Commission minutes for December 5, 2011 record approval of Ordinance No. 2463NS, the 0.5% sales-tax measure, and the companion ordinance calling the February 14, 2012 special election. The same minutes describe the capital purposes and separate bond questions. City materials also show sales-tax revenue being used in public-finance structures, including a year-to-year pledge of certain sales-tax revenues connected to Shawnee Municipal Authority notes in 2011. The City's online archive warns that its online copies are public-information devices and that official documents are maintained by the City Clerk; this review therefore gives greater evidentiary weight to original ordinance scans and election-board records when available.

# Cross-reference with The Shawnee Minutes

The Shawnee Minutes framework treats dataset entries as research records rather than automatic final authority. That distinction is useful here because the chronology crosses elections, ordinances, municipal finance, public facilities, and capital projects. Each election should ultimately be indexed by ordinance number, election date, rate or allocation question, stated purpose, certified result source, effective date, termination date if any, and later amendments. This prevents a later project financed from sales-tax proceeds from being mistaken for the original voter proposition that authorized the revenue.

# Research conclusions and cautions

### 1. Shawnee's sales-tax history is cumulative and amendment-driven.

Later ordinances repeatedly refer back to earlier ordinances. A reliable history requires tracing the chain of amendments rather than reading any one proposition in isolation.

### 2. Rate changes and purpose changes are different events.

The 1986 record is the clearest example: the proposition addressed authorized uses of an existing 1% component rather than simply adding another percentage point.

### 3. Sales-tax propositions and bond propositions must remain separate.

The 2012 ballot package combined a temporary 0.5% sales-tax question with multiple bond questions. They share a capital-investment context but are legally and financially distinct instruments.

### 4. Election calls should not be substituted for certified returns.

The packet contains strong proposition language for 1976, 1982, 1986, 1998/1999 and 2012, but certified-result coverage is uneven. Where a complete certified result is not present, this report says so rather than inferring an outcome.

### 5. The record supports a long-term public-investment narrative, not a single-purpose narrative.

Across the documents, sales-tax proceeds are associated with infrastructure, public safety, capital improvements, economic development, public facilities, debt service and other municipal purposes. The precise legal purpose must be tied to the specific ordinance and election.

# Open research items

For a fully reconciled public chronology, the next records to obtain are: certified final returns for the 1976 and May 25, 1982 elections; a clean aggregate certification for April 22, 1986; the complete March 2, 1999 certification showing both YES and NO totals and final disposition; and the certified February 14, 2012 election results. Those records would allow a separate election-results schedule without relying on inference.

# Source record

• Primary election-board / ordinance packet: Resolution No. 4637 (1976); Ordinance No. 1080NS and May 25, 1982 election materials; Ordinance No. 1336NS and April 22, 1986 county return; Ordinance No. 1910NS and March 2, 1999 certification report; 2012 special-election packet including Ordinance No. 2463NS and propositions.

• City of Shawnee online document archive: December 5, 2011 City Commission minutes and related Shawnee Municipal Authority records; 2012 sales-tax reporting materials.

• The Shawnee Minutes: project hub and Dataset & Research Archive, used as the research-index and source-label framework.

• Public web research was used for corroboration and discovery. Where web copies conflict with or are less complete than original government records, the original government record controls this summary.

**Research status:** This is an executive research summary, not a legal opinion, audit, or representation that every Shawnee sales-tax election has been identified. The record remains open to correction and expansion as additional certified returns, ordinances, minutes and financial records are located.