

BILL NO. 4775

ORDINANCE _____

AN ORDINANCE PROVIDING FOR THE LEVYING AND COLLECTION OF A TAX FOR THE GENERAL REVENUE FUND WITHIN THE CITY OF WEST PLAINS, MISSOURI FOR THE YEAR 2024, UPON ALL REAL, PERSONAL AND MIXED PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF WEST PLAINS, MISSOURI SUBJECT TO TAXATION.

WHEREAS, the City Council of the City of West Plains, Missouri has ascertained the amount of money to be raised for maintenance of the General Revenue Fund for the year 2024.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WEST PLAINS, MISSOURI AS FOLLOWS:

Section 1: That there is hereby levied on all property, personal, real and mixed, within the corporate limits of the City of West Plains, Missouri, for the purpose of raising revenue for the general revenue fund for the year 2024, a tax of thirty-one and fifteen hundredth cents (\$0.3115) per one hundred (\$100.00) assessed valuation.

Section 2: That this Ordinance shall be in full force and effect from and after its passage and approval.

PASSED AND APPROVED THIS _____ DAY OF AUGUST 2024.

CITY OF WEST PLAINS, MISSOURI

BY:

MICHAEL TOPLIFF, MAYOR

ATTEST:

KELLIE MAYERS, CITY CLERK

NOTICE OF PUBLIC HEARING

A public hearing will be held at 5:30 p.m. on August 19, 2024 in the Council Chambers at City Hall at 1910 Holiday Lane, West Plains, MO at which time citizens may be heard concerning the proposed property tax rate to be set by the West Plains City Council for the City of West Plains, a political subdivision, for the 2024 tax year. The tax rate will be set to produce substantially the same revenues required to be provided from the property tax, as set forth in the annual budget.

Assessed Valuation (By Category)	Current Year Tax 2024	Prior Year Tax 2023
Real Estate:		
Residential	\$ 83,305,620	\$ 83,412,120
Agricultural	639,180	648,060
Commercial	57,024,760	56,404,970
Railroad and Utility	1,631,451	1,691,805
Total Real Estate Valuation	\$ 142,601,011	\$ 142,156,955
Personal Property:		
Personal Property	\$ 48,489,170	\$ 47,466,660
Railroad and Utility	1,037,296	1,377,211
Total Personal Property Valuation	\$ 49,526,466	\$ 48,843,871
Total Valuation	\$ 192,127,477	\$ 191,000,826
Amount of tax revenue due to increase in valuation of new construction and improvements:	\$ 5,315	
Amount of tax revenue due to reassessment:	\$ (1,806)	
Fund	Amount of Property Tax Revenues Budgeted:	Proposed 2024 Tax Rates (per \$100 Assessed Valuation)
General Fund	\$ 598,477	\$ 0.3115

The tax rate for 2023 was \$0.3106 per \$100 Assessed Valuation.

This information is published in accordance with Section 67.110 RSMo, which requires that notice be given and a public hearing be held before tax rates are set.

Done this 29th day of July, 2024

Earlene D. Rich, CPA
 Director of Finance
 City of West Plains, MO

Kelby Waggoner
Howell County Clerk
35 Court Square, Room 200
West Plains, Missouri 65775

417-256-2591

July 17, 2024

TO: All Howell County Political Subdivisions
FROM: Kelly Waggoner, Howell County Clerk

Please find enclosed several documents to assist you in setting your 2024 tax levies.

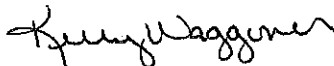
1. "2024 Notice of Aggregate Assessed Valuation". These valuations are based upon the local assessed valuations certified to this office by the Howell County Assessor, and the state assessed valuations certified to this office by the State Tax Commission.
2. The pro forma computations for the current year tax rate(s) from the Missouri State Auditor's Office.
3. Copy of Section 67.110 RSMo.
4. Sample "Legal Notice"

As a reminder, Section 67.110 RSMo. requires that you:

- 1. Hold at least one public hearing prior to the approval of your tax levy.**
- 2. Publish or post a notice of the public hearing at least seven days prior to the date of the hearing.**
- 3. Certify your levy on the pro forma documents to the County Clerk's Office no later than September 1st.**

As always, if you have any questions or if I may be of assistance to you in this matter, please feel free to give me a call.

Sincerely,



Kelly Waggoner
Howell County Clerk



NOTICE OF PUBLIC HEARING

EXAMPLE

A public hearing will be held at _____ a.m./p.m. on _____, 20____, at the

(Meeting Location)

at which time citizens may be heard concerning the proposed property tax rate(s) to be set by the _____

(Name of Political Subdivision)

for the 20____ tax year. The tax rate(s) will be set to produce substantially the same revenues required to be provided from the property tax, as set forth in the annual budget.

<u>Assessed Valuation</u>	<u>Current Tax Year</u>	<u>Prior Tax Year</u>
Real Estate		
Residential	_____	_____
Agricultural	_____	_____
Commercial	_____	_____
Personal Property	_____	_____
Total Valuation	_____	_____

Amount of tax revenue due to increase in valuation of new construction and improvements \$ _____

Amount of tax revenue increase due to reassessment \$ _____ %

<u>Fund</u>	<u>Tax Revenue Budgeted</u>	<u>Proposed Tax Rate</u>
_____	_____	_____
_____	_____	_____

Done this _____ day of _____, 20____.

Signature

Title

2024 Notice of Aggregate Assessed Valuation

As required by Section 137.245.3, I, Kelly Waggoner, County Clerk of Howell County, State of Missouri, do hereby certify that the following is the aggregate assessed valuation of:

City of West Plains, Missouri

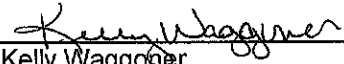
a political subdivision in Howell County, for the year above stated. I have included railroad and utility valuations as reported by the State Tax Commission for all political subdivisions other than school districts.

	VALUATION WITH TIF INCREASE	-	* TIF INCREASE	=	2024 VALUATION
Real Estate					
Residential	85,332,190		2,026,570		83,305,620
Agricultural	734,020		94,840		639,180
Commercial	80,040,890		3,016,130		57,024,760
Forest Crop (Agricultural)	-		-		-
Sub-Total	148,107,100		5,137,540		140,969,560
Railroad & Utility (State Assessed)	1,424,671				1,424,671
Railroad & Utility (Local Assessed)	206,780				206,780
Total Real Estate Valuation	147,738,551				142,601,011
Personal Property	48,489,170				48,489,170
Railroad & Utility (State Assessed)	870,048				870,048
Railroad & Utility (Local Assessed)	167,248				167,248
Total Personal Property Valuation	49,526,466				49,526,466
	197,265,017				

2024 TOTAL VALUATION: 192,127,477
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This information is transmitted to assist you in complying with Section 67.110 RSMo., which requires that a notice be given and public hearings held before tax rates are set.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the County Commission of Howell County at my office in West Plains Missouri on this date: **July 15, 2024**




 Kelly Waggoner
 Howell County Clerk

The following data is being provided by the Howell Assessor:

New Construction and Improvements:	
Related to Real Estate	1,023,690
Increase in Personal Property	682,595
TOTAL	1,706,285
Annexed Territory	-
De-Annexed Territory	-
Locally Assessed now State Assessed	-

* Tax Increment Finance (TIF) Data



 Daniel Franks
 Howell County Assessor



Scott Fitzpatrick
Missouri State Auditor

MEMORANDUM

July 17, 2024

TO: 09-046-0003 City of West Plains
RE: Setting of 2024 Property Tax Rates

The following are the tax rate computational forms that have been reviewed. Please follow the steps below to complete the process of setting your 2024 Property Tax Rate(s).

1. **Lines G - BB on the Summary Page should be completed** to show the actual tax rate(s) to levy.
2. Please **sign and date the Summary Page**.
3. Please **submit the finalized tax rate forms ready for certification to the County Clerk of each county** that your political subdivision resides in. The County Clerk must also sign the Summary Page and indicate the proposed tax rate to be entered on the tax books before submitting rate(s) to the State Auditor's Office for final review and certification.

If the attached calculation differs from the questionnaire submitted for review, please review the following line items for the reason(s) for the difference.

- **Form A, Line 2b - New Construction & Improvements - Personal Property**

Section 137.073.4, RSMo, states that the aggregate increase in valuation of personal property for the current year over that of the previous year is the equivalent of the new construction and improvements factor for personal property.

- **Form A, Line 5 - Prior Year Assessed Valuation**

If the 2024 questionnaire has a different amount on Form A, Line 5 than was previously submitted, we had to revise the 2023 calculation for this change. The revised 2023 tax rate ceiling is listed on the 2024 Summary Page, Line A. Your primary County Clerk should forward a copy of the revised 2023 calculation; please keep this form for your files.

- **(SCHOOL DISTRICTS ONLY) Form A, Line 14**

We revised the information the school district submitted on Line 14 to the amount computed by the Department of Elementary and Secondary Education (DESE).

If you have any questions about the enclosed forms, please contact the local government section at (573-751-4213.)



Summary Page

(2024)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of West Plains 09-046-0003 General Revenue
Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the county clerk.

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s).

For Political Subdivision Use in Calculating its Tax Rate

- A. Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year... 0.3106
B. Current year rate computed pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 18) 0.3115
C. Amount of rate increase authorized by voters for current year if same purpose. (Form B, Line 7)
D. Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C) 0.3115
E. Maximum authorized levy the most recent voter approved rate 1.0000
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E) 0.3115
G1. Less required sales tax reduction taken from tax rate ceiling (Line F), if applicable
G2. Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F)
H. Less voluntary reduction by political subdivision taken from the tax rate ceiling (Line F) WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.
I. Plus allowable recoupment rate added to tax rate ceiling (Line F) If applicable, attach Form G or H.
J. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I)
AA. Rate to be levied for debt service, if applicable (Form C, Line 10)
BB. Additional special purpose rate authorized by voters after the prior year tax rates were set. (Form B, Line 7 if a different purpose)

Certification

I, the undersigned, (Office) of (Political Subdivision) levying a rate in (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

Form with fields for Date, Signature, Print Name, and Telephone.

Proposed rate to be entered on tax books by county clerk

based on certification from the political subdivision: Lines J AA BB

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

Form with fields for Date, County Clerk's Signature, County, and Telephone.



Form A

(2024)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of West Plains	09-046-0003	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

1. (2024) Current year assessed valuation

Include the current state and locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

(a)	<u>142,601,011</u>	+	(b)	<u>49,526,466</u>	=	<u>192,127,477</u>
	(Real Estate)			(Personal Property)		(Total)

2. Assessed valuation of new construction & improvements

2(a) - Obtained from the county clerk or county assessor

2(b) - increase in personal property, use the formula listed under Line 2(b)

(a)	<u>1,023,690</u>	+	(b)	<u>682,595</u>	=	<u>1,706,285</u>
	(Real Estate)			Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is negative, enter zero		(Total)

3. Assessed value of newly added territory

obtained from the county clerk or county assessor

(a)	<u>0</u>	+	(b)	<u>0</u>	=	<u>0</u>
	(Real Estate)			(Personal Property)		(Total)

4. Adjusted current year assessed valuation

(Line 1 total - Line 2 total - Line 3 total)

190,421,192

5. (2023) Prior year assessed valuation

Include prior year state and locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

NOTE: If this is different than the amount on the prior year Form A, Line 1, then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on this year's Summary Page, Line A.

(a)	<u>142,156,955</u>	+	(b)	<u>48,843,871</u>	=	<u>191,000,826</u>
	(Real Estate)			(Personal Property)		(Total)

6. Assessed value of newly separated territory

obtained from the county clerk or county assessor

(a)	<u>0</u>	+	(b)	<u>0</u>	=	<u>0</u>
	(Real Estate)			(Personal Property)		(Total)

7. Assessed value of property locally assessed in prior year, but state assessed in current year

obtained from the county clerk or county assessor

(a)	<u>0</u>	+	(b)	<u>0</u>	=	<u>0</u>
	(Real Estate)			(Personal Property)		(Total)

8. Adjusted prior year assessed valuation

(Line 5 total - Line 6 total - Line 7 total)

191,000,826



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

7/17/2024

Form A

(2024)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of West Plains	09-046-0003	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political Subdivision Use in Calculating its Tax Rate

9. Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Line 4 - Line 8 / Line 8 x 100)	-0.3035%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	3.4000%
11. Adjusted prior year assessed valuation (Line 8)	191,000,826
12. (2023) Tax rate ceiling from prior year (Summary Page, Line A)	0.3106
13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100)	593,249
14. Permitted reassessment revenue growth The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10) or 5%. A negative figure on Line 9 is treated as a 0 for Line 14 purposes. Do not enter less than 0 or more than 5%.	0.0000%
15. Additional revenue permitted (Line 13 x Line 14)	0
16. Total revenue permitted in current year * from property that existed in both years (Line 13 + Line 15)	593,249
17. Adjusted current year assessed valuation (Line 4)	190,421,192
18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (Line 16 / Line 17 x 100) Round a fraction to the nearest one/one hundredth of a cent. Enter this rate on the Summary Page, Line B	0.3115

* To compute the total property tax revenues billed for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 18 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.



Summary Page

(2024)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of West Plains 09-046-0003 Library
Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the county clerk.

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s).

For Political Subdivision Use in Calculating its Tax Rate

- A. Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year... 0.1954
B. Current year rate computed pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 18) 0.1960
C. Amount of rate increase authorized by voters for current year if same purpose. (Form B, Line 7)
D. Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C) 0.1960
E. Maximum authorized levy the most recent voter approved rate 0.2000
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E) 0.1960
G1. Less required sales tax reduction taken from tax rate ceiling (Line F), if applicable
G2. Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F)
H. Less voluntary reduction by political subdivision taken from the tax rate ceiling (Line F) WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.
I. Plus allowable recoupment rate added to tax rate ceiling (Line F) if applicable, attach Form G or H.
J. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I)
AA. Rate to be levied for debt service, if applicable (Form C, Line 10)
BB. Additional special purpose rate authorized by voters after the prior year tax rates were set. (Form B, Line 7 if a different purpose)

Certification

I, the undersigned, (Office) of (Political Subdivision) levying a rate in (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

Form with fields for Date, Signature, Print Name, and Telephone.

Proposed rate to be entered on tax books by county clerk

based on certification from the political subdivision: Lines J AA BB

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

Form with fields for Date, County Clerk's Signature, County, and Telephone.



Form A

(2024)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of West Plains 09-046-0003 Library
Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

1. (2024) Current year assessed valuation

Include the current state and locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

Table with 3 columns: (a) Real Estate, (b) Personal Property, and Total. Values: 142,601,011, 49,526,466, 192,127,477.

2. Assessed valuation of new construction & improvements

2(a) - Obtained from the county clerk or county assessor

2(b) - increase in personal property, use the formula listed under Line 2(b)

Table with 3 columns: (a) Real Estate, (b) Personal Property, and Total. Values: 1,023,690, 682,595, 1,706,285.

3. Assessed value of newly added territory

obtained from the county clerk or county assessor

Table with 3 columns: (a) Real Estate, (b) Personal Property, and Total. Values: 0, 0, 0.

4. Adjusted current year assessed valuation

(Line 1 total - Line 2 total - Line 3 total)

190,421,192

5. (2023) Prior year assessed valuation

Include prior year state and locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

NOTE: If this is different than the amount on the prior year Form A, Line 1, then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on this year's Summary Page, Line A.

Table with 3 columns: (a) Real Estate, (b) Personal Property, and Total. Values: 142,156,955, 48,843,871, 191,000,826.

6. Assessed value of newly separated territory

obtained from the county clerk or county assessor

Table with 3 columns: (a) Real Estate, (b) Personal Property, and Total. Values: 0, 0, 0.

7. Assessed value of property locally assessed in prior year, but state assessed in current year

obtained from the county clerk or county assessor

Table with 3 columns: (a) Real Estate, (b) Personal Property, and Total. Values: 0, 0, 0.

8. Adjusted prior year assessed valuation

(Line 5 total - Line 6 total - Line 7 total)

191,000,826



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

7/17/2024

Form A

(2024)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of West Plains	09-046-0003	Library
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political Subdivision Use in Calculating its Tax Rate

9. Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Line 4 - Line 8 / Line 8 x 100)	-0.3035%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	3.4000%
11. Adjusted prior year assessed valuation (Line 8)	191,000,826
12. (2023) Tax rate ceiling from prior year (Summary Page, Line A)	0.1954
13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100)	373,216
14. Permitted reassessment revenue growth The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10) or 5%. A negative figure on Line 9 is treated as a 0 for Line 14 purposes. Do not enter less than 0 or more than 5%.	0.0000%
15. Additional revenue permitted (Line 13 x Line 14)	0
16. Total revenue permitted in current year * from property that existed in both years (Line 13 + Line 15)	373,216
17. Adjusted current year assessed valuation (Line 4)	190,421,192
18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (Line 16 / Line 17 x 100) Round a fraction to the nearest one/one hundredth of a cent. Enter this rate on the Summary Page, Line B	0.1960

* To compute the total property tax revenues billed for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 18 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.



Informational Data

(2024)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of West Plains	09-046-0003	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

- Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
- Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

Based on Prior Year Tax Rate Ceiling as if No Voluntary Reductions were Taken

Informational Summary Page

A. Prior year tax rate ceiling (Prior year Informational Summary Page, Line F)	0.3106
B. Current year rate computed (Informational Form A, Line 18 below)	0.3115
C. Amount of increase authorized by voters for current year (Informational Form B, Line 7 below)	
D. Rate to compare to maximum authorized levy (Line B if no election, otherwise Line C)	0.3115
E. Maximum authorized levy most recent voter approved rate	1.0000
F. Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year (Lower of Line D or E)	0.3115

Informational Form A

9. Percentage increase in adjusted valuation (Form A, Line 4 - Line 8 / Line 8 x 100)	-0.3035%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	3.4000%
11. Adjusted prior year assessed valuation (Form A, Line 8)	191,000,826
12. (2023) Tax rate ceiling from prior year (Informational Summary Page, Line A from above)	0.3106
13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100)	593,249
14. Permitted reassessment revenue growth The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a 0 for Line 14 purposes. Do not enter less than 0, nor more than 5%.	0.0000%
15. Additional reassessment revenue permitted (Line 13 x Line 14)	0
16. Total revenue permitted in current year from property that existed in both years (Line 13 + Line 15)	593,249
17. Adjusted current year assessed valuation (Form A, Line 4)	190,421,192
18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo, if no voluntary reduction was taken (Line 16 / Line 17 x 100)	0.3115

Informational Form B

6. Prior year tax rate ceiling to apply voter approved increase to (Informational Summary Page, Line A if increase to an existing rate, otherwise 0)	
7. Voter approved increased tax rate to adjust (If an "increase of/by" ballot, Form B, Line 5a + Line 6, if an "increase to" ballot, Form B, Line 5b)	



Informational Data

(2024)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of West Plains	09-046-0003	Library
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

- Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
- Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

Based on Prior Year Tax Rate Ceiling as if No Voluntary Reductions were Taken

Informational Summary Page

A. Prior year tax rate ceiling (Prior year Informational Summary Page, Line F)	0.1954
B. Current year rate computed (Informational Form A, Line 18 below)	0.1960
C. Amount of increase authorized by voters for current year (Informational Form B, Line 7 below)	
D. Rate to compare to maximum authorized levy (Line B if no election, otherwise Line C)	0.1960
E. Maximum authorized levy most recent voter approved rate	0.2000
F. Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year (Lower of Line D or E)	0.1960

Informational Form A

9. Percentage increase in adjusted valuation (Form A, Line 4 - Line 8 / Line 8 x 100)	-0.3035%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	3.4000%
11. Adjusted prior year assessed valuation (Form A, Line 8)	191,000,826
12. (2023) Tax rate ceiling from prior year (Informational Summary Page, Line A from above)	0.1954
13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100)	373,216
14. Permitted reassessment revenue growth The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a 0 for Line 14 purposes. Do not enter less than 0, nor more than 5%.	0.0000%
15. Additional reassessment revenue permitted (Line 13 x Line 14)	0
16. Total revenue permitted in current year from property that existed in both years (Line 13 + Line 15)	373,216
17. Adjusted current year assessed valuation (Form A, Line 4)	190,421,192
18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo, if no voluntary reduction was taken (Line 16 / Line 17 x 100)	0.1960

Informational Form B

6. Prior year tax rate ceiling to apply voter approved increase to (Informational Summary Page, Line A if increase to an existing rate, otherwise 0)	
7. Voter approved increased tax rate to adjust (If an "increase of/by" ballot, Form B, Line 5a + Line 6, if an "increase to" ballot, Form B, Line 5b)	

67.110. Fixing ad valorem property tax rates, procedure — failure to establish, effect — new or increased taxes approved after September 1 not to be included in that year's tax levy, exception. — 1. Each political subdivision in the state, except counties and any political subdivision located at least partially within any county with a charter form of government or any political subdivision located at least partially within any city not within a county, shall fix its ad valorem property tax rates as provided in this section not later than September first for entry in the tax books. Each political subdivision located, at least partially, within a county with a charter form of government or within a city not within a county shall fix its ad valorem property tax rates as provided in this section not later than October first for entry in the tax books for each calendar year after December 31, 2008. Before the governing body of each political subdivision of the state, except counties, as defined in section 70.120, fixes its rate of taxation, its budget officer shall present to its governing body the following information for each tax rate to be levied: the assessed valuation by category of real, personal and other tangible property in the political subdivision as entered in the tax book for the fiscal year for which the tax is to be levied, as provided by subsection 3 of section 137.245, the assessed valuation by category of real, personal and other tangible property in the political subdivisions for the preceding taxable year, the amount of revenue required to be provided from the property tax as set forth in the annual budget adopted as provided by this chapter, and the tax rate proposed to be set. Should any political subdivision whose taxes are collected by the county collector of revenue fail to fix its ad valorem property tax rate by the date provided under this section for such political subdivision, then no tax rate other than the rate, if any, necessary to pay the interest and principal on any outstanding bonds shall be certified for that year.

2. The governing body shall hold at least one public hearing on the proposed rates of taxes at which citizens shall be heard prior to their approval. The governing body shall determine the time and place for such hearing. A notice stating the hour, date and place of the hearing shall be published in at least one newspaper qualified under the laws of the state of Missouri of general circulation in the county within which all or the largest portion of the political subdivision is situated, or such notice shall be posted in at least three public places within the political subdivision; except that, in any county of the first class having a charter form of government, such notice may be published in a newspaper of general circulation within the political subdivision even though such newspaper is not qualified under the laws of Missouri for other legal notices. Such notice shall be published or posted at least seven days prior to the date of the hearing. The notice shall include the assessed valuation by category of real, personal and other tangible property in the political subdivision for the fiscal year for which the tax is to be levied as provided by subsection 3 of section 137.245, the assessed valuation by category of real, personal and other tangible property in the political subdivision for the preceding taxable year, for each rate to be levied the amount of revenue required to be provided from the property tax as set forth in the annual budget adopted as provided by this chapter, and the tax rates proposed to be set for the various purposes of taxation. The tax rates shall be calculated to produce substantially the same revenues as required in the annual budget adopted as provided in this chapter. Following the hearing the governing body of each political subdivision shall fix the rates of taxes, the same to be entered in the tax book. Failure of any taxpayer to appear at such hearing shall not prevent the taxpayer from pursuit of any other legal remedy otherwise available to the taxpayer. Nothing in this section absolves political subdivisions of responsibilities under section 137.073, nor to adjust tax rates in event changes in assessed valuation occur that would alter the tax rate calculations.

3. Each political subdivision of the state shall fix its property tax rates in the manner provided in this section for each fiscal year which begins after December 31, 1976. New or increased tax rates for political subdivisions whose taxes are collected by the county collector approved by voters after September first of any year shall not be included in that year's tax levy except for any new tax rate ceiling approved pursuant to section 71.800.

4. In addition to the information required under subsections 1 and 2 of this section, each political subdivision shall also include the increase in tax revenue due to an increase in assessed value as a result of new construction and improvement and the increase, both in dollar value and percentage, in tax revenue as a result of reassessment if the proposed tax rate is adopted.
