

BILL NO. 4805

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 2025, 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 2025.

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 2025, a tax of thirty and fifty-nine hundredth cents (\$0.3059) 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 2025.

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 11, 2025 in the Council Chamber 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 2025 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.

<u>Assessed Valuation (By Category)</u>	<u>Current Year Tax 2025</u>	<u>Prior Year Tax 2024</u>
Real Estate:		
Residential	\$ 94,383,680	\$ 83,305,620
Agricultural	680,500	639,180
Commercial	57,183,690	57,024,760
Railroad and Utility	1,064,886	1,631,451
<b>Total Real Estate Valuation</b>	<b>\$ 153,312,756</b>	<b>\$ 142,601,011</b>
Personal Property:		
Personal Property	\$ 50,981,920	\$ 48,489,170
Railroad and Utility	978,258	1,037,296
<b>Total Personal Property Valuation</b>	<b>\$ 51,960,178</b>	<b>\$ 49,526,466</b>
<b>Total Valuation</b>	<b>\$ 205,272,934</b>	<b>\$ 192,127,477</b>
Amount of tax revenue due to increase in valuation of new construction and improvements:	\$ 12,117	
Amount of tax revenue due to reassessment:	\$ 28,095	
	Amount of Property Tax Revenues	Proposed 2025 Tax Rates (per \$100
<u>Fund</u>	<u>Budgeted:</u>	<u>Assessed Valuation)</u>
General Fund	\$ 627,930	\$ 0.3059

The tax rate for 2024 was \$0.3115 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 30<sup>th</sup> day of July, 2025

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

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

417-256-2591

July 22, 2025

TO: All Howell County Political Subdivision

Please find enclosed several documents to assist you in setting your 2025 tax levies.

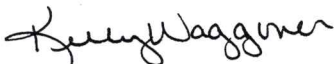
1. "2025 Notice of Aggregate Assessed Valuation". These valuations are based upon the assessed valuations certified to this office by the Howell County Assessor, and the State Tax Commission.
2. The pro forma computations for the current year tax rate(s) from the Missouri State Auditor's Office.
3. Copy 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 1<sup>st</sup>.**

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



## 2025 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

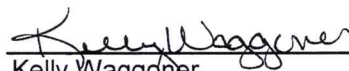
a political subdivision in Howell County, for the year above stated. I have included railroad and utility valuations as reported by the State Tax Commission for all political subdivisions other than school districts.

	VALUATION WITH TIF INCREASE	* TIF INCREASE	2025 VALUATION
Real Estate			
Residential	96,653,700	2,270,020	94,383,680
Agricultural	775,340	94,840	680,500
Commercial	60,199,820	3,016,130	57,183,690
Forest Crop (Agricultural)	-	-	-
Sub-Total	157,628,860	5,380,990	152,247,870
Railroad & Utility (State Assessed)	834,046		834,046
Railroad & Utility (Local Assessed)	230,840		230,840
<b>Total Real Estate Valuation</b>	158,693,746		153,312,756
Personal Property	50,981,920		50,981,920
Railroad & Utility (State Assessed)	932,004		932,004
Railroad & Utility (Local Assessed)	46,254		46,254
<b>Total Personal Property Valuation</b>	51,960,178		51,960,178
	210,653,924		

**2025 TOTAL VALUATION: 205,272,934**

**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 21, 2025**

  
Kelly Waggoner  
Howell County Clerk

The following data is being provided by the Howell Assessor:

#### New Construction and Improvements:

Related to Real Estate	1,527,400
Increase in Personal Property	2,433,712
<b>TOTAL</b>	<b>3,961,112</b>

Annexed Territory	-
De-Annexed Territory	-
Locally Assessed now State Assessed	-

\* Tax Increment Finance (TIF) Data

  
Daniel Franks  
Howell County Assessor



**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

7/22/2025

**Summary Page**

(2025)

**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). 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

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 (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year)

0.3115

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)

0.3059

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)

0.3059

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)

0.3059

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.**

_____ (Date)	_____ (Signature)	_____ (Print Name)	_____ (Telephone)
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**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.

_____ (Date)	_____ (County Clerk's Signature)	_____ (County)	_____ (Telephone)
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**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

7/22/2025

**Form A**

(2025)

**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. (2025) 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>153,312,756</u>	+	(b)	<u>51,960,178</u>	=	<u>205,272,934</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>1,527,400</u>	+	(b)	<u>2,433,712</u>	=	<u>3,961,112</u>
	(Real Estate)			Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b)		(Total)
				<b>If Line 2b is negative, enter zero</b>		

**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)

201,311,822**5. (2024) 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>142,601,011</u>	+	(b)	<u>49,526,466</u>	=	<u>192,127,477</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)

192,127,477



**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****7/22/2025****Form A****(2025)****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. <b>Percentage increase in adjusted valuation</b> of existing property in the current year over the prior year's assessed valuation (Line 4 - Line 8 / Line 8 x 100)	4.7803%
10. <b>Increase in Consumer Price Index (CPI)</b> certified by the State Tax Commission	2.9000%
11. <b>Adjusted prior year assessed valuation</b> (Line 8)	192,127,477
12. <b>(2024) Tax rate ceiling from prior year</b> (Summary Page, Line A)	0.3115
13. <b>Maximum prior year adjusted revenue</b> from property that existed in both years (Line 11 x Line 12 / 100)	598,477
14. <b>Permitted reassessment revenue growth</b> 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%.	2.9000%
15. <b>Additional revenue permitted</b> (Line 13 x Line 14)	17,356
16. <b>Total revenue permitted in current year *</b> from property that existed in both years ( Line 13 + Line 15)	615,833
17. <b>Adjusted current year assessed valuation</b> (Line 4)	201,311,822
18. <b>Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo</b> (Line 16 / Line 17 x 100) Round a fraction to the nearest one/one hundredth of a cent. <b>Enter this rate on the Summary Page, Line B</b>	0.3059

\* 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.

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****7/22/2025****Informational Data****(2025)****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.

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

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.

**Informational Summary Page**

A. <b>Prior year tax rate ceiling</b> (Prior year Informational Summary Page, Line F)	0.3115
B. <b>Current year rate computed</b> (Informational Form A, Line 18 below)	0.3059
C. <b>Amount of increase authorized by voters for current year</b> (Informational Form B, Line 7 below)	
D. <b>Rate to compare to maximum authorized levy</b> (Line B if no election, otherwise Line C)	0.3059
E. <b>Maximum authorized levy</b> most recent voter approved rate	1.0000
F. <b>Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year</b> (Lower of Line D or E)	0.3059

**Informational Form A**

9. <b>Percentage increase in adjusted valuation</b> (Form A, Line 4 - Line 8 / Line 8 x 100)	4.7803%
10. <b>Increase in Consumer Price Index (CPI)</b> certified by the State Tax Commission	2.9000%
11. <b>Adjusted prior year assessed valuation</b> (Form A, Line 8)	192,127,477
12. <b>(2024) Tax rate ceiling from prior year</b> (Informational Summary Page, Line A from above)	0.3115
13. <b>Maximum prior year adjusted revenue</b> from property that existed in both years (Line 11 x Line 12 / 100)	598,477
14. <b>Permitted reassessment revenue growth</b> 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%.	2.9000%
15. <b>Additional reassessment revenue permitted</b> (Line 13 x Line 14)	17,356
16. <b>Total revenue permitted in current year</b> from property that existed in both years (Line 13 + Line 15)	615,833
17. <b>Adjusted current year assessed valuation</b> (Form A, Line 4)	201,311,822
18. <b>Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo</b> , if no voluntary reduction was taken (Line 16 / Line 17 x 100)	0.3059

**Informational Form B**

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