



July 24, 2026

To: Sam Anselm, City Administrator

From: Earlene Rich, Finance Director

Re: 2026 Property Tax Rates

Executive Summary

Approve the proposed property tax rates for the City of West Plains to authorize the collection of property taxes for the 2026 tax year.

Discussion

Missouri law requires political subdivisions to annually establish and certify their property tax levy before taxes can be extended and collected. The proposed tax rates have been calculated based on the final assessed valuation provided by the county assessor and have been prepared in accordance with applicable Missouri statutes governing property tax levies and the Hancock Amendment.

The notice of public hearing is scheduled to be published in the West Plains Daily Quill on Wednesday, July 29th.

The proposed total property tax levy is \$0.3088 per \$100 of assessed valuation. The proposed rate reflects an increase from the prior year due to changes in assessed valuation.

Property Tax Assessed Valuation and Tax Rate - Historical Trends

	Assessed Valuation	Change from Prior Year	Percentage Change	Tax Rate - City	Change from Prior Year	Percentage Change
2017	\$ 157,133,352	\$ 6,966,801	4.6%	0.3163	-	0.0%
2018	\$ 156,651,776	\$ (481,576)	-0.3%	0.3180	0.0017	0.5%
2019	\$ 157,468,369	\$ 816,593	0.5%	0.3180	-	0.0%
2020	\$ 161,916,930	\$ 4,448,561	2.8%	0.3180	-	0.0%
2021	\$ 173,985,120	\$ 12,068,190	7.5%	0.3091	(0.0089)	-2.8%
2022	\$ 179,959,620	\$ 5,974,500	3.4%	0.3106	0.0015	0.5%
2023	\$ 191,000,826	\$ 11,041,206	6.1%	0.3106	-	0.0%
2024	\$ 192,127,477	\$ 1,126,651	0.6%	0.3115	0.0009	0.3%
2025	\$ 205,272,934	\$ 13,145,457	6.8%	0.3059	(0.0056)	-1.8%
2026	\$ 204,638,106	\$ (634,828)	-0.3%	0.3088	0.0029	0.9%

Source: State Auditor's Office

<https://auditor.mo.gov/TaxRates/SearchPolysubTaxRates?SearchCounty=046>

Fiscal Impact

Based on the proposed levy and the current assessed valuation, the city estimates property tax revenues of approximately \$631,922 for the 2026 tax year. This represents an estimated increase of \$2,586 (less than 1%) compared to the prior year.

Actual revenues may vary slightly based on final tax collections, adjustments to assessed values, appeals, abatements, and delinquent tax collections.

BILL NO. 4828

ORDINANCE NO. _____

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 2026, 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 2026.

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 2026, a tax of thirty and eighty-eight hundredth cents (\$0.3088) 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 2026.

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 10, 2026 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 2026 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 2026</u>	<u>Prior Year Tax 2025</u>
Real Estate:		
Residential	\$ 94,749,630	\$ 94,383,680
Agricultural	671,190	680,500
Commercial	58,219,840	57,183,690
Railroad and Utility	1,521,803	1,524,769
Total Real Estate Valuation	\$ 155,162,463	\$ 153,772,639
Personal Property:		
Personal Property	\$ 48,366,760	\$ 50,981,920
Railroad and Utility	1,108,883	978,258
Total Personal Property Valuation	\$ 49,475,643	\$ 51,960,178
Total Valuation	\$ 204,638,106	\$ 205,732,817
Amount of tax revenue due to increase in valuation of new construction and improvements:	\$ (3,646)	
Amount of tax revenue due to reassessment:	\$ 266	
	Amount of Property Tax Revenues Budgeted:	Proposed 2026 Tax Rates (per \$100 Assessed Valuation)
<u>Fund</u>		
General Fund	\$ 631,922	\$ 0.3088

The tax rate for 2025 was \$0.3059 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 24th day of July, 2026

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, 2026

TO: All Howell County Political Subdivisions

Please find enclosed several documents to assist you in setting your 2026 tax levies.

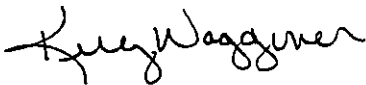
1. "2026 Notice of Aggregate Assessed Valuation". These valuations are based upon the assessed valuations certified to this office by the Howell County Assessor, and the State Tax Commission.
2. The pro forma computations for the current year tax rate(s) from the Missouri State Auditor's Office.
3. Copy 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 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



2026 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

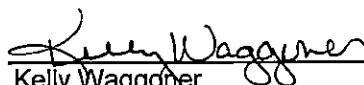
a political subdivision in Howell County, for the year above stated. I have included railroad and utility valuations as reported by the State Tax Commission for all political subdivisions other than school districts.

	VALUATION WITH TIF INCREASE	* TIF INCREASE	2026 VALUATION
Real Estate			
Residential	97,052,130	- 2,302,500	= 94,749,630
Agricultural	774,800	- 103,610	= 671,190
Commercial	61,207,790	- 2,987,950	= 58,219,840
Forest Crop (Agricultural)	-	-	= -
Sub-Total	159,034,720	5,394,060	153,640,660
Railroad & Utility (State Assessed)	1,290,013		1,290,013
Railroad & Utility (Local Assessed)	231,790		231,790
Total Real Estate Valuation	160,556,523		155,162,463
Personal Property	48,366,760		48,366,760
Railroad & Utility (State Assessed)	963,650		963,650
Railroad & Utility (Local Assessed)	145,233		145,233
Total Personal Property Valuation	49,475,643		49,475,643
	210,032,166		

2026 TOTAL VALUATION: 204,638,106

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 20, 2026**


Kelly Waggoner
Howell County Clerk

The following data is being provided by the Howell Assessor:

New Construction and Improvements:

Related to Real Estate	1,303,830
Increase in Personal Property	(2,484,535)
TOTAL	(1,180,705)

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****7/21/2026****Summary Page****(2026)****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)

0.3059

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)

0.3088

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)

0.3088

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)

0.3088

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)

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)

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****7/21/2026****Form A****(2026)****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. (2026) 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>155,162,463</u>	+	(b)	<u>49,475,643</u>	=	<u>204,638,106</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>1,303,830</u>	+	(b)	<u>0</u>	=	<u>1,303,830</u>
	(Real Estate)			Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b)		(Total)
				If Line 2b is negative, enter zero		

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)

203,334,276**5. (2025) 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>153,312,756</u>	+	(b)	<u>51,960,178</u>	=	<u>205,272,934</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)

205,272,934

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****7/21/2026****Form A****(2026)****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)

-0.9444%

10. **Increase in Consumer Price Index (CPI)**
certified by the State Tax Commission

2.7000%

11. **Adjusted prior year assessed valuation**
(Line 8)

205,272,934

12. **(2025) Tax rate ceiling from prior year**
(Summary Page, Line A)

0.3059

13. **Maximum prior year adjusted revenue**
from property that existed in both years (Line 11 x Line 12 / 100)

627,930

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)

627,930

17. **Adjusted current year assessed valuation** (Line 4)

203,334,276

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

0.3088

* 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**

7/21/2026

Informational Data

(2026)

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)	0.3059
B. Current year rate computed (Informational Form A, Line 18 below)	0.3088
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)	0.3088
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)	0.3088

Informational Form A

9. Percentage increase in adjusted valuation (Form A, Line 4 - Line 8 / Line 8 x 100)	-0.9444%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	2.7000%
11. Adjusted prior year assessed valuation (Form A, Line 8)	205,272,934
12. (2025) Tax rate ceiling from prior year (Informational Summary Page, Line A from above)	0.3059
13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100)	627,930
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)	627,930
17. Adjusted current year assessed valuation (Form A, Line 4)	203,334,276
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)	0.3088

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)	