

BILL NO. 23-28

ORDINANCE NO. 2087

AN ORDINANCE ESTABLISHING THE TAX LEVY FOR ALL PROPERTY WITHIN THE CITY LIMITS OF THE CITY OF OAK GROVE, MISSOURI, FOR THE YEAR 2023.

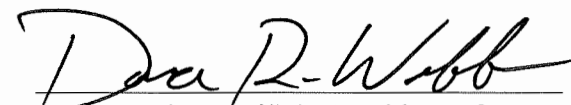
WHEREAS, the City of Oak Grove, Missouri, is required by law to set a tax levy on all property located within the City Limits, and

WHEREAS, the Board of Aldermen of the City of Oak Grove, Missouri is required by law to apportion said tax levy to the General Fund and to the General Obligation Debt Service Fund.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF OAK GROVE, MISSOURI, AS FOLLOWS:

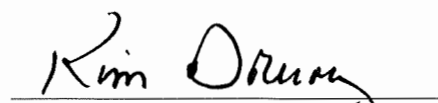
That the tax levy for all property located within the City Limits of Oak Grove, Missouri for the year 2023 will be \$0.7647 per \$100 assessed valuation. Of the \$0.7647 levy, \$0.4728 is hereby apportioned to the General Fund and \$0.2919 is hereby apportioned to the General Obligation Debt Service Fund.

Read two times and passed by the Board of Aldermen of the City of Oak Grove, Missouri, this 18<sup>th</sup> day of September 2023.

  
\_\_\_\_\_  
Mayor and Ex-Officio President of  
the Board of Aldermen of the City  
of Oak Grove, Missouri.

(Seal)

ATTEST:

  
\_\_\_\_\_  
City Clerk



**Scott Fitzpatrick**  
**Missouri State Auditor**

**MEMORANDUM**

September 12, 2023

**TO:** 09-048-0014 City of Oak Grove  
**RE:** Setting of 2023 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 2023 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 pro forma 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 2023 questionnaire has a different amount on Form A, Line 5 than was previously submitted, we had to revise the 2022 calculation for this change. The revised 2022 tax rate ceiling is listed on the 2023 Summary Page, Line A. A copy of the revised 2022 calculation is available on your menu screen; 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.)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/12/2023

Summary Page

(2023)

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

City of Oak Grove 09-048-0014 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) 0.5410
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) 0.4728
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) 0.4728
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) 0.4728
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) 0.4728
AA. Rate to be levied for debt service, if applicable (Form C, Line 10) 0.2919
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, Kimberly Drury (Office) of City of Oak Grove (Political Subdivision) levying a rate in Jackson/Lafayette (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.

9/18/23 (Date) Kimberly Drury (Signature) KIMBERLY DRURY (Print Name) 816-690-3773x1004 (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

9/12/2023

Form A

(2023)

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

City of Oak Grove 09-048-0014 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. (2023) 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) 150,448,859 (Real Estate) + (b) 25,704,340 (Personal Property) = 176,153,199 (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) 4,458,432 (Real Estate) + (b) 0 (Personal Property) = 4,458,432 (Total)
Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b)
If Line 2b is negative, enter zero

3. Assessed value of newly added territory

obtained from the county clerk or county assessor

(a) 0 (Real Estate) + (b) 0 (Personal Property) = 0 (Total)

4. Adjusted current year assessed valuation

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

171,694,767

5. (2022) 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) 115,389,328 (Real Estate) + (b) 27,502,067 (Personal Property) = 142,891,395 (Total)

6. Assessed value of newly separated territory

obtained from the county clerk or county assessor

(a) 0 (Real Estate) + (b) 0 (Personal Property) = 0 (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) 0 (Real Estate) + (b) 0 (Personal Property) = 0 (Total)

8. Adjusted prior year assessed valuation

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

142,891,395



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/12/2023

Form A

(2023)

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

City of Oak Grove 09-048-0014 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

Table with 2 columns: Description and Value. Rows include: 9. Percentage increase in adjusted valuation (20.1575%), 10. Increase in Consumer Price Index (CPI) (6.5000%), 11. Adjusted prior year assessed valuation (142,891,395), 12. (2022) Tax rate ceiling from prior year (0.5410), 13. Maximum prior year adjusted revenue (773,042), 14. Permitted reassessment revenue growth (5.0000%), 15. Additional revenue permitted (38,652), 16. Total revenue permitted in current year (811,694), 17. Adjusted current year assessed valuation (171,694,767), 18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (0.4728).

\* 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

9/12/2023

Form C

(2023)

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

City of Oak Grove 09-048-0014 Debt Service
Name of Political Subdivision Political Subdivision Code Purpose of Levy

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

Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes

The tax rate for debt service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments.

Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.

- 1. Total current year assessed valuation obtained from the county clerk or county assessor (Form A, Line 1 total) 176,153,199
2. Amount required to pay debt service requirements during the next calendar year (i.e. Assuming the current year is year 1, use January - December year 2 payments to complete the year 1 Form C) Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agent or paying agent due during the next calendar year. 655,050
3. Estimated costs of collection and anticipated delinquencies (i.e. collector fees & commissions & assessment fund withholdings) Experience in prior years is the best guide for estimating uncollectible taxes. It is usually 2% to 10% of Line 2 above. 13,080
4. Reasonable reserve up to one year's payment (i.e. Assuming the current year is year 1, use January - December year 3 payments to complete the year 1 Form C) It is important that the debt service fund have sufficient reserves to prevent any default on the bonds. Include payments for the year following the next calendar year, accounted for on Line 2. 664,475
5. Total required for debt service (Line 2 + Line 3 + Line 4) 1,332,605
6. Anticipated balance at end of current calendar year Show the anticipated bank or fund balance at December 31st of this year (this will equal the current balance minus the amount of any principal or interest due before December 31st plus any estimated investment earning due before December 31st). Do not add the anticipated collections of this tax into this amount. 341,430
7. Property tax revenue required for debt service (Line 5 - Line 6) Line 6 is subtracted from Line 5 because the debt service fund is only allowed to have the payments required for the next calendar year (Line 2) and the reasonable reserve of the following year's payment (Line 4). Any current balance in the fund is already available to meet these requirements so it is deducted from the total revenues required for debt service purposes. 991,175
8. Computation of debt service tax rate (Line 7 / Line 1 x 100) Round a fraction to the nearest one/one hundredth of a cent. 0.5627
9. Less voluntary reduction by political subdivision 0.2708
10. Actual rate to be levied for debt service purposes \* (Line 8 - Line 9) Enter this rate on Line AA of the Summary Page. 0.2919

\* The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/12/2023

Informational Data

(2023)

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

City of Oak Grove

09-048-0014

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

Table with 2 columns: Description (A-F) and Value. Includes rows for Prior year tax rate ceiling, Current year rate computed, Amount of increase authorized by voters, Rate to compare to maximum authorized levy, Maximum authorized levy, and Tax rate ceiling if no voluntary reductions were taken.

Informational Form A

Table with 2 columns: Description (9-18) and Value. Includes rows for Percentage increase in adjusted valuation, Increase in Consumer Price Index, Adjusted prior year assessed valuation, (2022) Tax rate ceiling from prior year, Maximum prior year adjusted revenue, Permitted reassessment revenue growth, Additional reassessment revenue permitted, Total revenue permitted in current year, Adjusted current year assessed valuation, and Maximum tax rate permitted by Article X.

Informational Form B

Table with 2 columns: Description (6-7) and Value. Includes rows for Prior year tax rate ceiling to apply voter approved increase to and Voter approved increased tax rate to adjust.



**COUNTY LEGISLATURE  
JACKSON COUNTY, MISSOURI**

Jackson County  
Courthouse  
415 E. 12<sup>th</sup> Street  
Kansas City, MO  
64106  
816-881-3242

NOTICE OF 2023  
AGGREGATE ASSESSED VALUATION  
FOR  
POLITICAL SUBDIVISIONS  
OTHER THAN SCHOOL DISTRICTS

As required by Section 137.245.3 RSMo., I, Mary Jo Spino, County Clerk of Jackson County, State of Missouri, do hereby certify that the following is the aggregate assessed valuation in Jackson County of...

**City of Oak Grove**

a political subdivision, for the year 2023, as shown on the Jackson County Assessment Rolls, plus Railroad and Utility valuations as reported by the State Tax Commission.

**REAL PROPERTY** ..... \$ 145,458,833

	<u>County Assessment Rolls</u>		<u>Locally Assessed RR &amp; Utility</u>		<u>Total</u>
Residential	\$ 115,885,850	+	N/A	=	\$ 115,885,850
Agricultural & Horticultural	\$ 121,843	+	N/A	=	\$ 121,843
Commercial	\$ <u>29,355,169</u>	+	\$ <u>95,971</u>	=	\$ <u>29,451,140</u>
	\$ 145,362,862	+	\$ 95,971	=	\$ <b>145,458,833</b>

**NEW CONSTRUCTION**

Residential	\$ 4,458,432
Ag & Hort	\$
Commercial	\$
<b>TOTAL</b>	\$ 4,458,432

Note: The Amount of "New Construction" Value(s) are included above

The Non-Taxable Amount of "Abatement and/or TIF" Value(s) are not included above

**PERSONAL PROPERTY** ..... \$ 24,853,679

	<u>County Assessment Roll</u>		<u>Locally Assessed RR &amp; Utility</u>		<u>Total</u>
"PP-B" Personal Property – Business	\$ 4,437,792	+	\$ 733,283	=	\$ 5,171,075
"PP-I" Personal Property - Individual	\$ <u>19,682,604</u>	+	N/A	=	\$ <u>19,682,604</u>
	\$ 24,120,396	+	\$ 733,283	=	\$ <b>24,853,679</b>

**STATE ASSESSED – REAL PROPERTY** ..... \$ 3,301,422

**STATE ASSESSED – PERSONAL PROPERTY** ..... \$ 410,703

**TOTAL CURRENT VALUATION** ..... \$ 174,024,637

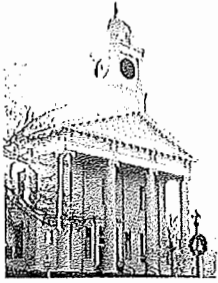
This information is transmitted to assist you in complying with Section 67.110 RSMo., which requires that notice be given and public hearings held before tax rates are set.



IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of the County of Jackson, at my Office in Kansas City, Missouri, this 11<sup>th</sup> day of September, 2023.

  
 Clerk  
 Mary Jo Spino





JENNIFER MIDDLETON  
LAFAYETTE COUNTY CLERK

1001 MAIN LEXINGTON, MISSOURI 64067  
Phone: 660-259-4315 Fax: 660-259-6109  
Website: lafayettecountymo.com Email: j.middleton@lafayettecountymo.gov

**NOTICE OF 2023  
AGGREGATE ASSESSED VALUATION FOR POLITICAL SUBDIVISION**

As required by SECTION 137.245.3, I Jennifer Middleton, County Clerk of Lafayette County, State of Missouri, do hereby certify that the following is the aggregate assessed valuation of **OAK GROVE** a political subdivision in Lafayette County, for the year 2023 as shown on the assessment lists on June 30, 2023, plus railroad and utility valuations as reported by the County Assessor and the State Tax Commission.

	<b>PRIOR YEAR</b>	<b>CURRENT YEAR</b>
	<b>June 30, 2022</b>	<b>June 30, 2023</b>
<b>Personal Property:</b>		
Personal	\$537,484	\$431,180
RR&U Local Personal	\$308	\$83
RR&U State Personal	\$8,782	\$8,695
<b>Total Personal:</b>	<b>\$546,574</b>	<b>\$439,958</b>
<b>Real Property:</b>		
Residential	\$1,581,176	\$1,590,849
Agricultural	\$3,189	\$3,189
Commercial	\$	\$
RR&U Local Real	\$296	\$80
RR&U State Real	\$89,935	\$94,486
<b>Total Real:</b>	<b>\$1,674,596</b>	<b>\$1,688,604</b>
<b>Grand Total Assessed Valuation:</b>	<b>\$2,221,170</b>	<b>\$2,128,562</b>
<b>CPI is 6.5%</b>		
<b>New Construction:</b>		\$

This information is transmitted to assist you in complying with Section 67.110, RSMo, which requires that notice be given and public hearing held before tax rates are set.

Jennifer Middleton  
Lafayette County Clerk

# Notice of Public Hearing

A hearing will be held at 7:00 p.m., September 18, 2023 at the City Hall, 2110 S. Broadway, Oak Grove, Missouri, at which time citizens may be heard on the property tax rates proposed to be set by the City of Oak Grove. The tax rates are set to produce revenues which the budget shows to be required from the property tax.

Assessed Valuation (By Categories)	Current Tax Year 2023	Prior Tax Year 2022
Real Estate	\$ 150,258,322	\$ 115,177,399
Personal Property	\$ 24,962,279	\$ 26,670,488
Railroad & Utility	\$ 932,598	\$ 1,043,508
Total	\$ 176,153,199	\$ 142,891,395

## The Following Tax Rates Are Proposed

FUND	Amount of Property Tax Revenues Budgeted	Proposed Tax Rate (per \$100 assessed valuation)
General Fund	\$ 810,000	\$ 0.4728
General Obligation Fund	\$ 500,000	\$ 0.2919
Total	\$ 1,310,000	\$ 0.7647

Matthew Randall, City Administrator  
City of Oak Grove

Posted: 9/11/2023