

First Reading: 08/28/2023

Second Reading: 08/28/2023

BILL NO. 23-10

Ordinance No.. 230828A

## **AN ORDINANCE**

### **PROVIDING FOR THE GENERAL LEVY AND IMPOSITION OF ANNUAL TAX FOR GENERAL MUNICIPAL PURPOSES FOR THE YEAR 2023 AND FOR IMPOSITION OF ANNUAL TAX FOR PARKS.**

**WHEREAS**, in accordance with Section 67.110 RsMO, 2011, the Board of Aldermen of the City of Willard shall fix its ad valorem property tax rates no later than the first of September; and

**WHEREAS**, the Board of Aldermen has available to it from the County Clerk an abstract from his assessment books of all property within the City subject to taxation; and

**WHEREAS**, a public meeting was advertised at City Hall and on the City Website for seven (7) days notifying the general public of the public hearing. Said public meeting, to receive resident's comments about said tax rate was held on the 28<sup>TH</sup> of August 2023; and

**WHEREAS**, after due consideration of the public comment and assessments.

### **NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF WILLARD, GREENE COUNTY, MISSOURI, AS FOLLOWS:**

Section 1. There is hereby levied and imposed a general tax for municipal purposes at the rate of 0.3380 on each One Hundred Dollars (\$100) assessed valuation on all real property, property of railroad companies, and telephone and telegraph companies and utilities within the City Limits of the City of Willard, Missouri, as the same are now fixed by law, all for the purpose of general revenue, except what property may be exempt by State Law.

Section 2. There is hereby levied and imposed a general tax for public parks at the rate of 0.1034 on each One Hundred Dollars (\$100) assessed valuation on all real property, property of railroad companies and telephone and telegraph companies and utilities within the City Limits of the City of Willard, Missouri, as the same is now fixed by law, or as may be exempt by State Law.

Section 3. No such tax is hereby levied or imposed on the personal property of residents of the City of Willard.

Section 4. All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed insofar as any portion thereof shall conflict with this ordinance.

Section 5: Savings Clause. Nothing in this ordinance shall be construed to affect any suit or proceeding now pending in any court, or any rights acquired, or liability incurred, nor any cause or causes of action occurred or existing, under any act or ordinance repealed hereby. Nor shall any right or remedy of any character be lost, impaired, or affected by this ordinance. In the event of any conflict between this ordinance and any other law, regulation or ordinance, the more restrictive shall apply.


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ORDINANCE NO. 230828A

Section 6: Severability Clause. If any section, subdivision, sentence, clause, or phrase of this ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance. The Board of Aldermen hereby declares that it would have adopted the ordinance and each section, subsection, sentence, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared invalid.



Mayor, Samuel Snider

Attest:  \_\_\_\_\_, City Clerk

Approved as to form:  \_\_\_\_\_, City Attorney

READ TWO TIMES AND PASSED AT A MEETING OF THE Board of Aldermen, of the City of Willard, Missouri, on the 28<sup>TH</sup> day of August 2023.



**Scott Fitzpatrick**  
Missouri State Auditor

CERTIFICATION LETTER  
August 30, 2023

County Clerk  
Greene County  
940 Boonville St., Room 113  
Springfield, MO 65802-0000

RE: 09-039-0009 City of Willard

Dear County Clerk:

We have received information to substantiate compliance with Missouri law for the 2023 property tax rates for the above-captioned taxing authority. Section 137.073.6, RSMo, requires the State Auditor to examine such information and return to the county clerk our findings regarding the property tax rate ceilings and the debt service levy, if applicable. The State Auditor's Office has relied on information presented and representations made by the taxing authority for our review of the tax rate ceiling(s) and actual property tax rate(s) levied. Our findings are based upon existing constitutional provisions, statutes, rulings, and court decisions.

We understand that the taxing authority's property tax rate ceiling(s) and actual property tax rate(s) levied for 2023 to be as follows:

Purpose	Tax Rate Ceiling or Maximum Allowable Debt Service	Sales Tax Reduction	20% Required Reduction 1st Class Charter County Political Subdivision Not Submitting Estimate Non-Binding Tax Rate	Voluntary Reduction	Recoupment Rate	CERTIFIED RATE	Taxing Authority's Proposed Rate	Complies with MO Laws Yes/No
General Revenue	0.3380	0.0000	0.0000	0.0000	0.0000	<b>0.3380</b>	0.3380	Yes
Parks & Recreation	0.1034	0.0000	0.0000	0.0000	0.0000	<b>0.1034</b>	0.1034	Yes

Based on the information submitted by the taxing authority we find the CERTIFIED RATE(S) for the taxing authority as listed above, complies or does not comply with the provisions Section 137.073, RSMo, as indicated above. Any taxing authority levying a rate(s) higher than the certified rate(s) is/are not in compliance with Missouri laws. All tax levies not in compliance will receive a Notification of Non-Compliance Letter sent certified mail, will be referred to the Missouri Attorney General's Office pursuant to Section 137.073.6(2), RSMo, and will also be noted in our Review of 2023 Property Tax Rates report. A copy of this letter must be sent by your office to the above captioned political subdivision to comply with Section 137.073.6, RSMo.



County of **GREENE** State of Missouri

GREENE COUNTY COURTHOUSE  
940 N BOONVILLE ROOM 113  
SPRINGFIELD, MO 65802  
(417) 868-4055

**SHANE SCHOELLER**  
COUNTY CLERK

**NOTICE OF 2022**  
**AGGREGATE ASSESSED VALUATION**  
July 21, 2023

Per RSMo 137.245.3.1, Shane Schoeller, Greene County Clerk, do hereby certify that the following is the aggregate assessed valuation of the City of Willard in Greene County, Missouri, for the year 2022 as shown on the assessment lists on May 31, 2022 plus railroad and utility valuations as reported by the State Tax Commission.

1. Real Estate - Residential	\$	58,966,820
2. Real Estate - Agricultural		144,500
3. Real Estate - Commercial		11,936,380
4. Real Estate - Commercial/Local RRU		101,135
5. Real Estate - Commercial/State RRU		1,524,994
6. Personal Property		15,842,353,580
7. Personal Property - Local RRU		120,862
8. Personal Property - State RRU		227,794
<b>Total</b>	<b>\$</b>	<b>15,915,376,065</b>

Real Estate - New Construction Value	\$	1,157,615
Tax Increment Financing (TIF) District Value		0
Newly Added Territory		
Newly Separated Territory		
Property Changed from Local to State - Real Estate		
Property Changed from Local to State - Personal Property		

This information is transmitted to you in compliance with R.S.Mo. § 67.110, which requires that notice be given and public hearings held before tax rates are set.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/11/2023

Summary Page

(2023)

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

City of Willard 09-039-0009 Parks & Recreation
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) 0.1121
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) 0.1034
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) 0.1034
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) 0.1034
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) 0.1034
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, Carolyn Halverson (Office) of City of Willard (Political Subdivision) levying a rate in Greene (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.

8/29/23 (Date) Carolyn Halverson (Signature) Carolyn Halverson (Print Name) 417-742-5301 (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

8/11/2023

Form A

(2023)

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

City of Willard 09-039-0009 Parks & Recreation
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) 72,769,669 (Real Estate) + (b) 0 (Personal Property) = 72,769,669 (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) 1,425,365 (Real Estate) + (b) 0 (Personal Property) = 1,425,365 (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)

71,344,304

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) 62,679,129 (Real Estate) + (b) 0 (Personal Property) = 62,679,129 (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)

62,679,129



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/11/2023

Form A

(2023)

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

City of Willard 09-039-0009 Parks & Recreation
Name of Political Subdivision Political Subdivision Code Purpose of Levy

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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 Rate. Rows include: 9. Percentage increase in adjusted valuation (13.8247%), 10. Increase in Consumer Price Index (CPI) (6.5000%), 11. Adjusted prior year assessed valuation (62,679,129), 12. (2022) Tax rate ceiling from prior year (0.1121), 13. Maximum prior year adjusted revenue (70,263), 14. Permitted reassessment revenue growth (5.0000%), 15. Additional revenue permitted (3,513), 16. Total revenue permitted in current year (73,776), 17. Adjusted current year assessed valuation (71,344,304), 18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (0.1034).

\* 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.