

Board of Aldermen Request for Action

MEETING DATE: 9/19/2023

DEPARTMENT: Finance

AGENDA ITEM: Bill No. 3004-23, Setting the 2023 Property Tax Levy – 1st and 2nd Reading

REQUESTED BOARD ACTION:

A motion to approve Bill No. 3004-23, Setting the 2023 Property Tax Levy. Emergency Ordinance sponsored by Mayor Boley first and second reading.

SUMMARY:

The City of Smithville is required to hold a public hearing before the property tax levy for 2023 can be set. The public hearing allows citizens to offer public comment on setting the property tax levy. Holding the public hearing is required by Section 67.110, RSMo.

Final assessed valuations were received by the City from the County Clerks for Platte County on July 28, 2023, and for Clay County on September 12, 2023.

The City's *adjusted assessed valuation* rose 11.9665% (which does not include growth due to new construction and personal property tax). Total figures are provided to the State Auditor's Office, which prepares the tax rate computations for the City's 2022 tax rate ceiling. The computations determined a general tax rate ceiling of 0.3869 and the City does not levy a property tax to pay general obligation debt. The Debt Service Fund is supported through the Capital Improvement Sales Tax, and therefore no property tax revenue is necessary. Staff recommends adopting the maximum general tax rate of **0.3869**.

Staff posted a notice of public hearing in 3 separate locations around the City of Smithville: US Post Office, Porter's Ace Hardware, and Casey's General Store. These postings occurred on the afternoon of September 12, 2023. Section 67.110, RSMo states, "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 a hearing. A notice stating the hour, date and place of 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, <u>or such notice shall be posted in at least three public places within the political subdivision</u>. Such notice shall be published or posted at least seven days prior to the date of the hearing.

PREVIOUS ACTION:

The property tax levy is set on an annual basis by the Board of Aldermen.

POLICY ISSUE:

Click or tap here to enter text.

FINANCIAL CONSIDERATIONS:

Setting the property tax rate allows for collection of property tax which constitutes about 20% of General Fund total revenues.

ATTACHMENTS:

 \boxtimes Ordinance

□ Contract □ Plans

□ Resolution

□ Staff Report

□ Minutes

Other: Pro Forma, Notice of Property Tax Hearing

AN ORDINANCE FIXING THE ANNUAL RATE OF LEVY ON ALL TAXABLE PROPERTY WITHIN THE CITY OF SMITHVILLE, MISSOURI, FOR THE YEAR 2023 PURSUANT TO 67.110 RSMo.

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF SMITHVILLE, MISSOURI, AS FOLLOWS:

Section 1. The City of Smithville will require the following rates to be levied and collected on all taxable property with the City of Smithville, Missouri for the year, 2023:

General Revenue Tax Levy	0.3869	\$1,058,779
Debt Service Tax Levy	0.0000	\$0

Section 2. This tax shall be levied and collected in the manner and form required by law.

Section 3. This Ordinance shall be in full force and effect from and after its passage.

Passed by the Board of Aldermen of Smithville, Missouri and approved by the Mayor of Smithville, Missouri this 19th day of September 2023.

Damien Boley, Mayor

ATTEST:

Linda Drummond, City Clerk

First Reading: 09/19/2023

Second Reading: 09/19/2023



Scott Fitzpatrick Missouri State Auditor

MEMORANDUM

September 12, 2023

TO: 09-024-0022 City of Smithville

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 <u>finalized</u> 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.)

	STUL STATE	PRO FORMA - STATE AUDITO	R'S REVIEW OF DATA SUB	MITTED	9/12/2023
		Summary Page			(2023)
		For Political Subdivisions Other T	han School Districts Levying a	Single Rate on All Proper	rty
	MISSOURI ST	City of Smithville	09-024-0022	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.		
on the subconstance of the	his page takes into o livision wishes to n ement, or an ordinar ns, provides the rate	aplete the Summary Page is available from prior yea consideration any voluntary reduction(s) taken in pr o longer use the lowered tax rate ceiling to calculate ace justifying its action prior to setting and certifyin that would be allowed had there been no previous	evious even numbered year(s). If in an even n its tax rate, it can hold a public hearing and p g its tax rate. The information in the Informat voluntary reduction(s) taken in an even numbe	numbered year, the political pass a resolution, a policy ional Data, at the end of these ered year(s).	For Political Subdivision Use in Calculating its Tax Rate
A.	taken in a non-	IX rate ceiling as defined in Chapter 137, RS reassessment year (Prior year Summary Page, mary Page, Line F in even numbered year)	Mo, revised if the prior year data chang Line F minus Line H in odd numbered y	ed or a voluntary reduction was year or	0.4126
В.	Current year	rate computed pursuant to Article X, Sect	ion 22, of the Missouri Constitution and		0.1120
		3, RSMo, if no voter approved increase (Form	. ,		0.3869
C.	if same purpose	ate increase authorized by voters for cu e. (Form B, Line 7)	-		
D.	Rate to comp (Line B if no el	pare to maximum authorized levy to det ection, otherwise Line C)	termine tax rate ceiling		0.00.00
E.		thorized levy the most recent voter approximately the most recent voter voter approximately the most recent voter voter voter approximately the most recent voter	oved rate		0.3869
F.	Current year	tax rate ceiling maximum legal rate to c ivisions tax rate (Lower of Line D or E)			0.3869
G1.		I sales tax reduction taken from tax rate	ceiling (Line F), if applicable		0.3809
	Less 20% req	uired reduction 1st class charter count tax rate to the county(ies) taken from tax	y political subdivision NOT subm	itting an estimated	
H.	Less voluntar WARNING: A	y reduction by political subdivision tak voluntary reduction taken in an even numbere	en from the tax rate ceiling (Line F) d year will lower the tax rate ceiling for	the following year.	
I.	Plus allowabl	e recoupment rate added to tax rate ceili	ing (Line F) If applicable, attach Form	G or H.	
J.		e levied (Line F - Line G1 - Line G2 - Line H			
AA.	Rate to be lev	ied for debt service, if applicable (Form C	C, Line 10)		
BB.	Additional sp purpose)	ecial purpose rate authorized by voters	after the prior year tax rates were set. (I	Form B, Line 7 if a different	
Cer	tification				
I, the	e undersigned,	(Off	ice) of	(Poli	tical Subdivision)
levy	ing a rate in	(Con	unty(ies)) do hereby certify that the		,
acco	mpanying form	s is true and accurate to the best of my kn	owledge and belief.		
Plea	se complete Li	ne G through BB, sign this form, and re	eturn to the county clerk(s) for fin	al certification.	
	(Date)	(Signature)	(Print Name)	(Telep	hone)
Pr	oposed rate to	be entered on tax books by county cler	k		
		ntion from the political subdivision: Li			
Se	ction 137.073.7 mplied with the	RSMo, states that no tax rate shall be ext foregoing provisions of this section.	ended on the tax rolls by the county	clerk unless the political subc	livision has
	(Date)	(County Clerk's Signature)	(County)	(Telep	hone)

		~	LAUD	110R'S R	EVIEW OF DATA SUBMI	ITED	9/12/20
	Form A						(202
ALSSOURI SI			ions Oth		chool Districts Levying a Sin		l Property
	City of Smithville					General Revenue	
	Name of Political					Purpose of Levy	
					to the county clerk.		
	Computation of re-	assessm	ent grow	th and rate f	for compliance with Article X, Se	ection 22, and Sec	tion 137.073, RSMo.
1. (2023) Cu	rrent year assessed	valuati	ion				
the local be	e current state and lo pard of equalization.	cally as	sessed va	luation obta	ined from the county clerk, coun	ty assessor, or co	mparable office finalized
(a)	228,142	2,007	+	(b)	45,515,03	32 =	273,657,0
	(Real Estate)				(Personal Property)		(Total)
2. Assessed v	aluation of new co	nstructi	ion & imj	provement	S		
2(a) - Obta	ined from the county	y clerk o	or county	assessor			
2(b) - incre	ase in personal prop	erty, us	e the form	nula listed u	nder Line 2(b)		
(a)	7,753.		+	(b)	× /	0 =	
-	(Real Estate)	,1-10			ine $1(b) - 3(b) - 5(b) + 6(b) + 7(b)$		7,753,1
	()				f Line 2b is negative, enter zero		(Total)
	alue of newly added om the county clerk			or			
(a)		0	+	(b)		0 =	
	(Real Estate)				(Personal Property)		(Total)
	urrent year assesse 1 - Line 2 total - Lin						
(Line 1 tota	l - Line 2 total - Lin	e 3 total					265,903,8
(Line 1 tota 5. (2022) Prio Include pric	l - Line 2 total - Lin r year assessed val	e 3 total uation	1)	ation obtair	ied from the county clerk, county	assessor, or com	
(Line 1 tota 5. (2022) Prio Include pric the local bo NOTE: If th prior year ta	1 - Line 2 total - Lin r year assessed val or year state and loca ard of equalization. us is different than th	e 3 total uation ally asse he amou	l) ssed valu	prior vear	ted from the county clerk, county Form A, Line 1, then revise the p te ceiling on this year's Summary	rior vear tax rate	parable office finalized b
(Line 1 tota 5. (2022) Prio Include pric the local bo NOTE: If th	1 - Line 2 total - Lin r year assessed val or year state and loca ard of equalization. us is different than th	e 3 total uation ally asse he amou	l) ssed valu	prior vear	Form A. Line 1 then revise the n	rior year tax rate Page, Line A.	parable office finalized b form to recalculate the
(Line 1 tota 5. (2022) Prio Include prio the local bo NOTE: If th prior year ta	1 - Line 2 total - Lin r year assessed val or year state and loca ard of equalization. is is different than the ix rate ceiling. Enter	e 3 total uation ally asse he amou) essed valu unt on the ised prior	prior year] year tax ra	Form A, Line 1, then revise the p te ceiling on this year's Summary	rior year tax rate Page, Line A.	parable office finalized b form to recalculate the
 (Line 1 tota) 5. (2022) Prio Include pric the local box NOTE: If the prior year ta (a) 6. Assessed valobtained from 	1 - Line 2 total - Lin r year assessed val or year state and loca ard of equalization. is is different than that ix rate ceiling. Enter 191,601,	e 3 total uation ally asse he amou the rev 005 ated ter	l) essed valu int on the ised prior + ritory	e prior year 1 year tax ra (b)	Form A, Line 1, then revise the p te ceiling on this year's Summary 45,884,17	rior year tax rate Page, Line A.	parable office finalized b form to recalculate the 237,485,1
(Line 1 tota 5. (2022) Prio Include prio the local boo NOTE: If th prior year ta (a) 6. Assessed va	1 - Line 2 total - Line r year assessed value or year state and loca ard of equalization. this is different than the rate ceiling. Enter 191,601, (Real Estate)	e 3 total uation ally asse he amou the rev 005 ated ter	l) essed valu int on the ised prior + ritory	e prior year 1 year tax ra (b)	Form A, Line 1, then revise the p te ceiling on this year's Summary 45,884,17 (Personal Property)	rior year tax rate Page, Line A.	form to recalculate the237,485,1
 (Line 1 tota) 5. (2022) Prio Include pric the local box NOTE: If the prior year ta (a) 6. Assessed valobtained from 	1 - Line 2 total - Line r year assessed value or year state and loca ard of equalization. this is different than the rate ceiling. Enter 191,601, (Real Estate)	e 3 total uation ally asse he amou the rev 005 ated ter pr count	l) essed valu int on the ised prior + rritory y assesso	prior year year tax ra (b) r	Form A, Line 1, then revise the p te ceiling on this year's Summary 45,884,17 (Personal Property)	rior year tax rate Page, Line A. 2 =	parable office finalized b form to recalculate the 237,485,1
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 (Line 1 tota 5. (2022) Prio Include price the local box NOTE: If the prior year ta (a) 6. Assessed vas obtained fro (a) 7. Assessed va 	1 - Line 2 total - Line r year assessed value or year state and loca ard of equalization. this is different than the rate ceiling. Enter 191,601, (Real Estate) Hue of newly separate m the county clerk of (Real Estate) lue of property loca	e 3 total uation ally asse he amou the rev 005 ated ter or count 0 ally ass	l) essed valu int on the ised prior + rritory y assesso + essed in j	r (b)	Form A, Line 1, then revise the p te ceiling on this year's Summary 45,884,17 (Personal Property) (Personal Property) but state assessed in current year	rior year tax rate Page, Line A. 2 =	parable office finalized b form to recalculate the 237,485,1 (Total)
 (Line 1 tota) 5. (2022) Prio Include pric the local box NOTE: If the prior year ta (a) 6. Assessed vas obtained fro (a) 7. Assessed vas obtained fro 	1 - Line 2 total - Line r year assessed value or year state and loca ard of equalization. this is different than the rate ceiling. Enter 191,601, (Real Estate) Hue of newly separate m the county clerk of (Real Estate) lue of property loca	e 3 total uation ally asse he amou the rev 005 ated ter or count 0 ally ass	l) essed valu int on the ised prior + rritory y assesso + essed in p y assesso	r (b) r (b) r (b) r	Form A, Line 1, then revise the p te ceiling on this year's Summary 45,884,17 (Personal Property) (Personal Property) but state assessed in current year	rior year tax rate Page, Line A. 2 = 0 =	parable office finalized b form to recalculate the 237,485,1 (Total) (Total)
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STATE STATE	PRO FORMA - STATE AUDI	TOR'S REVIEW OF DATA SUB	MITTED	9/12/2023
	Form A			(2023)
	For Political Subdivisions Othe	er Than School Districts Levying a	ı Single Rate on All Pı	roperty
ISSOURI	City of Smithville	09-024-0022	General Revenue	
	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
	The final version of this form MU	ST be sent to the county clerk.		
	Computation of reassessment growth	h and rate for compliance with Article X	ζ, Section 22, and Section	137.073, RSMo.
resolution, a policy st Data, at the end of the numbered year(s).	ion wishes to no longer use the lowered tax rate satement, or an ordinance justifying its action pri- ese forms, provides the rate that would be allowed	ction(s) taken in previous even numbered year(s). ceiling to calculate its tax rate, it can hold a publi- ior to setting and certifying its tax rate. The inform ed had there been no previous voluntary reduction	c hearing and pass a nation in the Informational n(s) taken in an even	For Political Subdivision Use in Calculating its Tax Rate
assessed va	e increase in adjusted valuation of e aluation .ine 8 / Line 8 x 100)	existing property in the current year over	the prior year's	11.9665%
10. Increase in certified by	n Consumer Price Index (CPI) y the State Tax Commission			6.5000%
11. Adjusted J (Line 8)	prior year assessed valuation			237,485,177
12. (2022) Tax	x rate ceiling from prior year			257,105,177
(Summary	Page, Line A)			0.4126
13. Maximum	prior year adjusted revenue			0.4120
	erty that existed in both years (Line 11	x Line 12 / 100)		979,864
The percent	reassessment revenue growth tage entered on Line 14 should be the figure on Line 9 is treated as a 0 for L	lower of the actual growth (Line 9), the ine 14 purposes. Do not enter less than	CPI (Line 10) or 5%. 0 or more than 5%.	5.0000%
15. Additional (Line 13 x 1	l revenue permitted Line 14)			48,993
	nue permitted in current year * rty that existed in both years (Line 13	+ Line 15)		1,028,857
	current year assessed valuation (Line	,		265,903,899
(Line 16 / L	tax rate permitted by Article X, Sec Line 17 x 100)			203,703,077
	action to the nearest one/one hundreth or ate on the Summary Page, Line B	of a cent.		0.3869

* 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.

W/ WE MAN OLAS ELOE		FOR'S REVIEW OF DATA SUBMIT	IED	9/12/2023
	Informational Data			(2023)
		r Than School Districts Levying a Sing	gle Rate on All Prope	rty
3300.	City of Smithville	09-024-0022	General Revenue	
	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
en taken in prior	even numbered year(s). The information on this r	ms for the Summary Page, Form A, and/or Form B had age should not be used in the current year unless the tax (s) and follows the following steps in an even numbered	ing authority wishes to	Based on Prior Year Tax Rate
ep 1 The gove and certi	erning body should hold a public hearing and ador fying its tax rate.	t a resolution, a policy statement, or an ordinance justif	ying its action prior to setting	Ceiling as if No Voluntary Reductions
ep 2 Submit a	copy of the resolution, policy statement, or ordinate	nce to the State Auditor's Office for review.		were Taken
<u>Inform</u>	<u>ational Summary Page</u>		-	
A. Prior yea	ar tax rate ceiling (Prior year Informati	onal Summary Page, Line F)		0.4126
	year rate computed (Informational For		-	0.3869
C. Amount	of increase authorized by voters for c	urrent year (Informational Form B, Line 7 h	- elow)	
D. Rate to c	ompare to maximum authorized levy		-	<u></u>
	f no election, otherwise Line C)		_	0.3869
	m authorized levy most recent voter ap		_	1.0000
F. Tax rate (Lower of	ceiling if no voluntary reductions wer f Line D or E)	e taken in a prior even numbered year	-	0.3869
<u>Inform</u>	ational Form <u>A</u>			
9. Percenta	ge increase in adjusted valuation (For	n A, Line 4 - Line 8 / Line 8 x 100)		11.9665%
0. Increase	in Consumer Price Index (CPI) certifi	ed by the State Tax Commission	-	6.5000%
1. Adjusted	prior year assessed valuation (Form A	, Line 8)	-	237,485,177
2. (2022) Ta	x rate ceiling from prior year (Inform	ational Summary Page, Line A from above)	-	0.4126
3. Maximur	n prior year adjusted revenue from pr	operty that existed in both years (Line $11 \times I$	Line 12 / 100)	979,864
The perce	l reassessment revenue growth ntage entered on Line 14 should be the 1 e figure on Line 9 is treated as a 0 for Li	ower of the actual growth (Line 9), the CPI (ne 14 purposes. Do not enter less than 0, nor	– (Line 10), or 5%. • more than 5%.	5.0000%
	al reassessment revenue permitted (Li	ne 13 x Line 14)		48,993
5. Additiona			Line 15) –	
5. Additiona 5. Total rev		roperty that existed in both years (Line 13 +	Line 15)	1,028,857
 Additiona Total rev Adjusted Maximum 	enue permitted in current year from p current year assessed valuation (Form	roperty that existed in both years (Line 13 +	-	48,993 1,028,857 265,903,899 0.3869
 Additiona Total revo Adjusted Maximun was taken 	enue permitted in current year from p current year assessed valuation (Form a tax rate permitted by Article X, Sect (Line 16 / Line 17 x 100)	roperty that existed in both years (Line 13 + A, Line 4)	-	1,028,857 265,903,899
 Additiona Total reve Adjusted Maximun was taken Informa Prior yea 	enue permitted in current year from p current year assessed valuation (Form 1 tax rate permitted by Article X, Secu	roperty that existed in both years (Line 13 + A, Line 4) ion 22, and Section 137.073, RSMo, if no ved increase to	-	1,028,857 265,903,899



Scott Fitzpatrick Missouri State Auditor

MEMORANDUM

September 12, 2023

TO: 09-024-0022 City of Smithville

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 <u>finalized</u> 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.)

	SETTIE STATE A	PRO FORMA	- STATE AUDITO	DR'S F	REVIEW OF DATA SUBN	IITTED		9/12/2023
		Summary Page						
1		For Political St	ubdivisions Other	Than S	School Districts Levying a	Single Rate	on All Prope	rty
	MISSOURI	City of Smithville	9	0	9-024-0022	General R	evenue	-
		Name of Political	Subdivision	Р	olitical Subdivision Code	Purpose of	f Levy	
		The final version	of this form MUST	be sen	t to the county clerk.			
sub stat forr	nis page takes into o division wishes to n ement, or an ordinar ns, provides the rate	consideration any volum o longer use the lowere ice justifying its action that would be allowed	tary reduction(s) taken in p d tax rate ceiling to calculat prior to setting and certifyin had there been no previous	revious e te its tax ng its tax voluntar	, computed on the attached forms, or creven numbered year(s). If in an even nurate, it can hold a public hearing and p rate. The information in the Informati y reduction(s) taken in an even numbe	umbered year, the ass a resolution, onal Data, at the red year(s).	e political a policy end of these	For Political Subdivision Use in Calculating its Tax Rate
A.	taken in a non-	reassessment year (P	rior year Summary Page even numbered year)	SMo, r , Line F	evised if the prior year data change f minus Line H in odd numbered y	ed or a volunta: ear or	ry reduction was	0.4126
В.	Current year	rate computed p	ursuant to Article X, Sec	tion 22	, of the Missouri Constitution and			
C.			approved increase (Form		,			0.3869
0.	if same purpose	e. (Form B, Line 7)	rized by voters for c	urrent	year			
D.	Rate to comp	are to maximum	authorized levy to de	etermin	ne tax rate ceiling			
-		ection, otherwise Lir	,		C C			0.3869
E.			most recent voter appr					1.0000
F.	Political subd	ivisions tax rate (L	naximum legal rate to ower of Line D or E)	comply	y with Missouri laws			0.3869
G1.	Less required	l sales tax reducti	on taken from tax rate	ceiling	g (Line F), if applicable			0.0000
G2.	Less 20% rec	uired reduction 1	st class charter coun	ty poli	tical subdivision NOT submi	tting an estir	nated	
H.			nty(ies) taken from ta		e ()			0.0000
п.	WARNING: A	voluntary reduction	aken in an even number	ken fro ed year	m the tax rate ceiling (Line F) will lower the tax rate ceiling for	the following y	ear.	
I.	Dlug allowabl	o wooonn oo t wot	· · · · · · · · · · · · · · · · · · ·	Р <i>с</i> т.				0.0000
1. J.			ne G1 - Line G2 - Line I		ine F) If applicable, attach Form (j or H.		0.0000
			ce, if applicable (Form					0.3869
					the prior year tax rates were set. (F	orm B. Line 7	if a different	0.0000
	purpose)		·		1 9			0.0000
Cei	rtification	4.4						
I, th	e undersigned,	May	(Of	fice) of	f City of	Smith	ville (Pol	itical Subdivision)
levy	ring a rate in				es)) do hereby certify that the d			
acco	ompanying form	s is true and accura	te to the best of my ki					-
Plea	ise complete Li	ne G through BB,	sign this form, and r	eturn	to the county clerk(s) for fina	al certificatio	n.	
Γ					Damien Bolcy		016-52	2 200 -
	(Date)		(Signature)		Damien Bolcy (Print Name)		816-53	2-307
Pı		be entered on tax	books by county cler	rk			(Telep	mone)
			itical subdivision: Li		J <i>0.3869</i>	AA 0.0		0.0000
Se	ection 137.073.7	-	no tax rate shall be ex		on the tax rolls by the county			
	(Date)	(Cour	nty Clerk's Signature)		(County)		(Teler	phone)

	Form A	ALE AUDI	I OK S KE	VIEW OF DATA SUBMITT	.E.D	9/12/20 (202
		visions Othe	er Than Sch	ool Districts Levying a Sing	le Rate on All P	
MISSOURI 8	City of Smithville				eneral Revenue	Toperty
	Name of Political Subd	ivision			rpose of Levy	
	The final version of th				ipose of Levy	
				compliance with Article X, Secti	ion 22 and Spatia	- 127 072 DGM
1. (2023) Cu	rrent year assessed valu					n 137.073, RSM0.
Include the	-		uation obtain	ed from the county clerk, county	assessor, or comp	arable office finalized
(a)	228,142,007	+	(b)	45,515,032	=	272 (57
	(Real Estate)			(Personal Property)		273,657,0 (Total)
2. Assessed v	valuation of new constru	ction & imr	rovements	(i ersonar i roperty)		(10tal)
	ined from the county cler	-				
	ease in personal property,			ler I ine 2(h)		
(a)						
(a) -	7,753,140	T	(b)	0	=	7,753,1
	(Real Estate)			1(b) - 3(b) - 5(b) + 6(b) + 7(b) Line 2b is negative, enter zero		(Total)
	value of newly added ter om the county clerk or co					
(a)	0	+	(b)	0	=	
-	(Real Estate)			(Personal Property)	-	(Total)
	al - Line 2 total - Line 3 to or year assessed valuation				-	265,903,8
Include prio	or year state and locally a pard of equalization.	ssessed valua	tion obtained	I from the county clerk, county as	ssessor, or compar	able office finalized t
the local bo	1					
the local bo NOTE: If the prior year ta	his is different than the an	revised prior	year tax rate	rm A, Line 1, then revise the pric ceiling on this year's Summary P	or year tax rate for age, Line A.	
NOTE: If the	his is different than the arrax rate ceiling. Enter the 191,601,005	nount on the revised prior +	prior year Fo year tax rate (b)	ceiling on this year's Summary P 45,884,172	or year tax rate for age, Line A. =	m to recalculate the
the local bo NOTE: If th prior year ta (a)	his is different than the arrax rate ceiling. Enter the r 191,601,005 (Real Estate)	revised prior +	year tax rate	ceiling on this year's Summary P	or year tax rate for age, Line A. =	m to recalculate the
the local bo NOTE: If th prior year ta (a) - 6. Assessed va obtained fro	his is different than the arrax rate ceiling. Enter the 191,601,005	revised prior + territory unty assessor	(b)	ceiling on this year's Summary P 45,884,172	or year tax rate for age, Line A. =	rm to recalculate the 237,485,1
the local bo NOTE: If th prior year ta (a) 6. Assessed va	his is different than the arrax rate ceiling. Enter then 191,601,005 (Real Estate) alue of newly separated om the county clerk or con 0	revised prior + territory	year tax rate (b)	ceiling on this year's Summary P 45,884,172 (Personal Property) 0	or year tax rate for age, Line A. = -	rm to recalculate the 237,485,1
the local bo NOTE: If th prior year ta (a) - 6. Assessed va obtained fro	his is different than the arrax rate ceiling. Enter the range of 191,601,005 (Real Estate) (Real Estate)	revised prior + territory unty assessor	(b)	ceiling on this year's Summary P 45,884,172 (Personal Property)	age, Line A. =	rm to recalculate the 237,485,1
 the local boom here is a second sec	his is different than the anax rate ceiling. Enter the rate rate ceiling. Enter the rate of 191,601,005 (Real Estate) alue of newly separated of the county clerk or conduct of the county clerk or conduct of (Real Estate)	territory + unty assessor + assessed in p	(b) (b) (b) (b) (b)	ceiling on this year's Summary P 45,884,172 (Personal Property) 0	Page, Line A. = = =	m to recalculate the 237,485,1 (Total)
 the local boom here is a constrained from the local boom here i	his is different than the anax rate ceiling. Enter the rate are ceiling. Enter the rate of 191,601,005 (Real Estate) alue of newly separated om the county clerk or control of the county clerk or control (Real Estate) alue of property locally are on the county clerk or control of	territory + unty assessor + assessed in p	(b) (b) (b) (b) (b)	ceiling on this year's Summary P 45,884,172 (Personal Property) 0 (Personal Property)	Page, Line A. = = =	m to recalculate the 237,485,1 (Total)
 the local boom here is a second sec	his is different than the anax rate ceiling. Enter the rate rate ceiling. Enter the rate of 191,601,005 (Real Estate) alue of newly separated of the county clerk or conduct of the county clerk or conduct of (Real Estate) alue of property locally a	territory + unty assessor + assessed in p	year tax rate (b) (b) (b) (b) prior year, bu	ceiling on this year's Summary P 45,884,172 (Personal Property) 0 (Personal Property) nt state assessed in current year	rage, Line A. = - -	m to recalculate the 237,485,1 (Total)
 the local boom of the local boom of the	his is different than the anax rate ceiling. Enter the rate are ceiling. Enter the rate of 191,601,005 (Real Estate) alue of newly separated om the county clerk or control of the county clerk or control (Real Estate) alue of property locally are control of the county clerk or co	revised prior + territory unty assessor + assessed in p unty assessor + tion	year tax rate (b) (b) (b) (b) prior year, bu	ceiling on this year's Summary P 45,884,172 (Personal Property) 0 (Personal Property) nt state assessed in current year 0	rage, Line A. = - -	m to recalculate the 237,485,1 (Total) (Total)

State State	PRO FORMA - STATE AUDIT	OR'S REVIEW OF DATA SUB	MITTED	9/12/2023
	Form A			(2023)
	For Political Subdivisions Other	Than School Districts Levying a	ı Single Rate on All Pr	roperty
138008	City of Smithville	09-024-0022	General Revenue	
	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
-	The final version of this form MUST	Γ be sent to the county clerk.		
	Computation of reassessment growth a	and rate for compliance with Article >	C Section 22 and Section	137 073 RSMo
resolution, a policy sta Data, at the end of the numbered year(s).	age takes into consideration any voluntary reduction ion wishes to no longer use the lowered tax rate cei- tatement, or an ordinance justifying its action prior ese forms, provides the rate that would be allowed	on(s) taken in previous even numbered year(s). biling to calculate its tax rate, it can hold a public r to setting and certifying its tax rate. The inform had there been no previous voluntary reduction	If in an even numbered year, c hearing and pass a nation in the Informational n(s) taken in an even	For Political Subdivision Use in Calculating its Tax Rate
assessed va (Line 4 - L	Line 8 / Line 8 x 100)	sting property in the current year over	the prior year's	11.9665%
	n Consumer Price Index (CPI) y the State Tax Commission			6.5000%
11. Adjusted J (Line 8)	prior year assessed valuation			237,485,177
12. (2022) Tax	x rate ceiling from prior year			
(Summary	Page, Line A)			0.4126
	ı prior year adjusted revenue			0.4126
	erty that existed in both years (Line 11 x	Line 12 / 100)		979,864
The percent	reassessment revenue growth tage entered on Line 14 should be the lo figure on Line 9 is treated as a 0 for Lin	ower of the actual growth (Line 9), the 1e 14 purposes. Do not enter less than	CPI (Line 10) or 5%. 0 or more than 5%.	5.0000%
	l revenue permitted			48,993
	nue permitted in current year * rty that existed in both years (Line 13 +	- Line 15)		1,028,857
17. Adjusted c	current year assessed valuation (Line 4	4)		265,903,899
18. Maximum (Line 16 / L	tax rate permitted by Article X, Section Line 17 x 100)	ion 22, and Section 137.073, RSMo		203,903,899
	action to the nearest one/one hundreth of rate on the Summary Page, Line B	à cent.		0.3869

* 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.

	Del IN	E AUDITOR'S	S REVIEW OF DATA SUB	MITTED	9/12/2023
	Informational Data				(2023)
MISSOU	URI	ons Other Tha	n School Districts Levying a		rty
and the second	City of Smithville		09-024-0022	General Revenue	
	Name of Political Subdivis		Political Subdivision Code	Purpose of Levy	
een taken	shows the information that would have been or in prior even numbered year(s). The informati y voluntary reduction(s) taken in prior even nu	ion on this page shou	ald not be used in the current year unless	the taxing authority wishes to	Based on Prior Year Tax Rate Ceiling as if No
ep 1 T	The governing body should hold a public heari and certifying its tax rate.	ng and adopt a resol	ution, a policy statement, or an ordinance	justifying its action prior to setting	Voluntary
ep 2 S	Submit a copy of the resolution, policy stateme	ent, or ordinance to t	he State Auditor's Office for review.		Reductions were Taken
	<u>formational Summary Page</u>				
A. Pri	ior year tax rate ceiling (Prior year)	Informational Sı	Immary Page, Line F)	_	0.4126
	urrent year rate computed (Informa		,		0.3869
	nount of increase authorized by vot		year (Informational Form B, Lin	ne 7 below)	
	te to compare to maximum author ine B if no election, otherwise Line C				
•	aximum authorized levy most recent	/	rata	-	0.3869
	x rate ceiling if no voluntary reduc			-	1.0000
(Lo	ower of Line D or E)	tions were take	n m a prior even numbered yes	ır -	0.3869
	<u>formational Form A</u>				
	rcentage increase in adjusted valua		· · · · · ·	_	11.9665%
	crease in Consumer Price Index (Cl	•			6.5000%
	justed prior year assessed valuation				237,485,177
	22) Tax rate ceiling from prior yea			,	0.4126
3. Ma	ximum prior year adjusted revenu	e from property	that existed in both years (Line 1	1 x Line 12 / 100)	979,864
The	mitted reassessment revenue grow e percentage entered on Line 14 shoul legative figure on Line 9 is treated as	ld be the lower o	of the actual growth (Line 9), the purposes. Do not enter less than b	CPI (Line 10), or 5%. 0, nor more than 5%.	5.0000%
	ditional reassessment revenue pern			-	48,993
6. Tot	tal revenue permitted in current ye	ar from property	v that existed in both years (Line		1,028,857
7. Adj	justed current year assessed valuat	ion (Form A, Li	ne 4)	-	265,903,899
8. Ma	ximum tax rate permitted by Artic	le X, Section 22	, and Section 137.073, RSMo, i	f no voluntary reduction	
was	s taken (Line 16 / Line 17 x 100)			-	0.3869
Inf	<u>formational Form B</u>				
	or year tax rate ceiling to apply vot formational Summary Page, Line A if				
	er approved increased tax rate to a	ndiust		-	

Smithville

Aggregate Valuation

Real Estate	
Real Estate, Residential	\$ 184,447,370
Real Estate, Agricultural	811,510
Real Estate, Commercial	42,457,350
Total Real Estate	\$ 227,716,230
Personal Property	\$ 44,707,165
Railroad & Utility	
Local Real Estate	\$ 31,344
Local Personal	30,782
State Real Estate	6,404,402
State Personal	763,583
Total Railroad & Utility	\$ 7,230,111
Total Current Valuation	\$ 279,653,506
TIF as provided by the Clay County Assessor	<u>(6,075,540)</u>
ADJUSTED VALUATION	<u>\$ 273,577,966</u>
New Construction	
Residential	\$ 2,618,960
Agricultural	12,420
Commercial	5,121,760
Total New Construction	<u>\$ 7,753,140</u>

This information is provided in order to assist you in complying with Section 67.110 of the Revised Statutes of the State of Missouri.

In witness whereof, I have hereunto set my hand and affixed the seal of the County Commission of Clay County, at my office in Liberty, September-23.



Clerk of the Commission - Platte County, Missouri

NOTICE OF AGGREGATE ASSESSED

POST-BOE

VALUATION

Smithville

AS OF JULY 26, 2023

REAL ESTATE

Residential	52,602	
Agricultural	3,747	
Commercial	2,408	
Real Estate Total		58,757
PERSONAL PROPERT	<u>'Y</u>	8,070
RAILROAD AND UTILI	<u>TY (Real Property)</u>	
Locally Assessed		35
State Assessed		6,779
RAILROAD AND UTILI	TY (Personal Property)	
Locally Assessed		36
State Assessed		5,396
GRAND TOTAL		79,073
New Construction (Include	ed in Real Estate Above)	0
CWIP (Included in Local R	R&U Real Estate Above)	35
CWIP (Included in Local R	-	36
	,	
Tax Increment Financing (TIF)	0

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 hereto set my hand and affixed the Official Seal of Platte County, Missouri at my office in Platte City, Missouri, on JULY 26, 2023.

fera



NOTICE OF PROPERTY TAX LEVY HEARING

A hearing will be held at 7:00 p.m., Tuesday, September 19, 2023, at Smithville City Hall, 107 West Main Street, at which citizens may be heard on the property tax rates proposed to be set by the City of Smithville, Missouri, a political subdivision.

NOTICE: *Due to concerns for safety, public meetings and public comment during public meetings require modification. The City of Smithville is committed to transparent public meetings and will continue this commitment. Anyone who wishes to view the meeting may do so in real time as it will be streamed live on the city's Facebook page.

Assessed Valuation	Current Tax Year 2023	Previous Tax Year 2022
Real Estate	\$228,142,007	\$191,601,005
Personal Property	\$45,515,032	\$45,884,172
Total	\$273,657,039	\$237,485,177

Fund	Property Tax Revenues Billed	Proposed 2023 Tax Levy*	2022 Tax Levy*
General Fund	\$1,058,779	0.3869	0.4126
Debt Service	None	None	None

* Per \$100 Assessed Valuation

The above tax rate calculations are subject to change based on final aggregate assessed valuation data submitted by the Board of Equalization from Clay and Platte Counties.

TAX LEVY REPORT OF CITY CLERK TO THE COUNTY CLERK

city of ______ Smithville TAX RATE 2023

I, CITY CLERK, DO HEREBY CERTIFY THAT THE FOLLOWING IS A TRUE LIST OF ALL RATES OF LEVY FOR GENERAL AND ALL OTHER PURPOSES CONTAINED IN TAX LEVY ORDINANCE NO. _____ PASSED ON ______.

GENERAL& MAINTENANCE PURPOSES ONLY	RATE	BOND SINKING AND INTEREST	RATE
CITY GENERAL FUND	0.3869	WATER	
ADDITIONAL GENERAL RATE VOTED*		LIGHT	
LIBRARY		PARK	
PARK		STREET	
BOND		SEWER	
STREET LIGHTS			
WATER			
SEWER			
PENSION FUND			
TOTAL	0.3869	TOTAL	0.3869

TOTAL RATE FOR ALL PURPOSES \$ *ADDITIONAL GENERAL RATE VOTED AT ELECTION ON YEARS VOTED

CERTIFIED THIS	20th	DAY OF	Sep	temb	per	20 2	3

CLERK/FINANCE DIRECTOR

THIS INFORMATION IS RESPECTFULLY REQUESTED AND IS A STATUTORY REQUIREMENT UNDER SECTION 67.110 RSMo.1978

THIS MUST BE COMPLETED AND RETURNED BEFORE OCTOBER 1ST IN ORDER THAT THE STATUTORY REQUIREMENT MAY BE COMPLIED WITH; OTHERWISE IT WILL NOT BE VALID.

THIS CERTIFICATE IS USED BY THE COUNTY CLERK AS AUTHORITY FOR EXTENDING CITY TAX LEVIES.

Stacey Tingle, CLAY COUNTY CLERK