



ADMINISTRATION
P.O. Box 395
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Nixa, Missouri 65714
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To: Mayor and Council
From: Cindy Robbins
Date: August 18, 2021
RE: 2021 Tax Levy

At the last Council meeting, I provided information related to the setting of the real estate tax levy. In order to set the tax levy, the city is required to post a legal notice of levy hearing, hold a public hearing, and pass an ordinance authorizing the levy. The deadline this year for final certification by the county clerk is August 31st.

Included in your packet this evening is the original ordinance to set the 2021 real estate tax levy. I've also included in the packet an amendment to this ordinance to show the updated 2021 tax levy rate along with an amended ordinance to show the decrease in the rate. After the tax levy notice was publicized, the Missouri State Auditor sent out the updated pro forma with the new, lower rate which caused the change. I have included the updated pro forma for your review. The new tax levy rate is 0.2990. Last year's rate was 0.3246.

If approved, the ordinance and required documents will be submitted to the Christian County Clerk's Office.

Please let me know if you have any questions regarding this matter.



NICOLE GALLOWAY, CPA
Missouri State Auditor

MEMORANDUM

August 09, 2021

TO: 09-022-0003 City of Nixa
RE: Setting of 2021 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 2021 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 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 2021 questionnaire has a different amount on Form A, Line 5 than was previously submitted, we had to revise the 2020 calculation for this change. The revised 2020 tax rate ceiling is listed on the 2021 Summary Page, Line A. Your primary County Clerk should forward a copy of the revised 2020 calculation; 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

8/9/2021

Summary Page

(2021)

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

City of Nixa 09-022-0003 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) 0.3246
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) 0.2990
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) 0.2990
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) 0.2990
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.

Form with fields for Date, Signature, Print Name, and 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.

Form with fields for Date, County Clerk's Signature, County, and Telephone.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/9/2021

Form A

(2021)

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

City of Nixa 09-022-0003 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. (2021) 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) 327,938,826 (Real Estate) + (b) 0 (Personal Property) = 327,938,826 (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) 14,297,330 (Real Estate) + (b) 0 (Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is negative, enter zero) = 14,297,330 (Total)

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)

313,641,496

5. (2020) 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) 284,934,091 (Real Estate) + (b) 0 (Personal Property) = 284,934,091 (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)

284,934,091



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/9/2021

Form A

(2021)

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

City of Nixa

09-022-0003

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)	10.0751%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	1.4000%
11. Adjusted prior year assessed valuation (Line 8)	284,934,091
12. (2020) Tax rate ceiling from prior year (Summary Page, Line A)	0.3246
13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100)	924,896
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%.	1.4000%
15. Additional revenue permitted (Line 13 x Line 14)	12,949
16. Total revenue permitted in current year * from property that existed in both years (Line 13 + Line 15)	937,845
17. Adjusted current year assessed valuation (Line 4)	313,641,496
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	0.2990

* 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

8/9/2021

Informational Data

(2021)

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

City of Nixa

09-022-0003

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

Table with 2 columns: Description (A-F) and Value. A: 0.3246, B: 0.2990, C: (blank), D: 0.2990, E: 1.0000, F: 0.2990

Informational Form A

Table with 2 columns: Description (9-18) and Value. 9: 10.0751%, 10: 1.4000%, 11: 284,934,091, 12: 0.3246, 13: 924,896, 14: 1.4000%, 15: 12,949, 16: 937,845, 17: 313,641,496, 18: 0.2990

Informational Form B

Table with 2 columns: Description (6-7) and Value. 6: (blank), 7: (blank)

1 **AN ORDINANCE OF THE COUNCIL OF THE CITY OF NIXA ESTABLISHING AND**
2 **LEVYING TAXES ON REAL PROPERTY IN THE CITY FOR THE 2021 TAX YEAR.**
3
4

5 **WHEREAS** the City of Nixa levies a general revenue property tax on all real
6 property within the city limits; and
7

8 **WHEREAS** the City is required to set the general revenue property tax levy each
9 year; and
10

11 **WHEREAS** the City advertised that a public hearing on the proposed 2021 real
12 property tax levy would be held on August 23, 2021; and
13

14 **WHEREAS** the proposed tax rates set forth herein comply with the provisions of
15 section 137.073 RSMo.
16

17 **NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF**
18 **NIXA, AS FOLLOWS, THAT:**
19

20 **SECTION 1:** There is hereby levied for the year 2021 a tax upon the One
21 Hundred Dollars assessed valuation on real property within or having its taxable status
22 within the corporate limits of the City of Nixa, Missouri, at the following rates and for the
23 following purpose:
24

25 (a) General Revenue Fund - \$0.3246.
26

27 **SECTION 2:** The City Clerk is hereby authorized and directed to provide a
28 certified copy of this Ordinance to the County Clerk of Christian County, Missouri.
29 Furthermore, the City Administrator and City Clerk are authorized to take any and all
30 other actions which may be necessary to carry out the intent of this Ordinance.
31

32 **SECTION 3:** This Ordinance shall be in full force and effect from and after its
33 final passage by the City Council and after its approval by the Mayor, subject to the
34 provisions of section 3.11(g) of the City Charter.
35
36

37 **[Remainder of page intentionally left blank. Signatures follow on the next page.]**
38
39
40
41
42
43
44
45
46

47 **ADOPTED BY THE CITY COUNCIL THIS _____ DAY OF _____ 2021.**
48

49
50 **ATTEST:**
51

52 _____
53 **CITY CLERK**

_____ **PRESIDING OFFICER**

54
55
56 **APPROVED BY THE MAYOR THIS _____ DAY OF _____ 2021.**
57

58
59 **ATTEST:**
60

61 _____
62 **CITY CLERK**

_____ **MAYOR**

63
64
65 **APPROVED AS TO FORM:**
66

67 _____
68 **CITY ATTORNEY**