

# **CITY OF WILLARD, MISSOURI**

224 W. Jackson Street P.O. Box 187 Willard, MO 65781 417-742-3033 417-742-3080 Fax



## **MEETING AGENDA AND PACKET**

### **BOARD OF ALDERMEN**

#### **Special Meeting**

**August 30, 2021**

**7:00 p.m.**

**Willard City Hall**

**224 W. Jackson**

#### **Mayor**

**Samuel Snider**

#### **Board Members**

**Donna Stewart**

**Sam Baird**

**Ryan Simmons**

**Larry Whitman-Mayor Pro-Tem**

**Landon Hall**

**Tyler Kelly**

**[www.cityofwillard.org](http://www.cityofwillard.org)**

**CITY OF WILLARD  
BOARD OF ALDERMEN  
SPECIAL MEETING  
August 30, 2021  
7:00 P.M.**

Posted August 25, 2021.

Notice is hereby given that the City of Willard, Missouri, Board of Aldermen will conduct a Special meeting at **7:00 p.m.** August 30, 2021 at the Willard Community Building, 220 W. Jackson.

The tentative agenda of this meeting includes:  
PLEDGE OF ALLEGIANCE

Call the meeting to order

- 1. Roll Call.**
- 2. Agenda Amendments/Approval of Agenda.**

**3. Consent Agenda:**

"A Consent Agenda allows the Board of Aldermen to consider and approve routine items of business without discussion. Any member of the Board of Aldermen, the City Staff or the Public may request removal of any item from the Consent Agenda and request that it be considered under the Regular Agenda if discussion or debate of the item is desired. Items not removed from the Consent Agenda will stand approved upon motion by any Board member, second and unanimous vote to "approve the Consent Agenda as published or modified."

- a. Minutes from regular meeting August 23, 2021.

- 4. Citizen Input.**
- 5. Public Hearing on Proposed 2021 Tax Levy.**
- 6. Ordinance approving the Proposed 2021 Tax Levy. (1<sup>st</sup> & 2<sup>nd</sup> Read)  
Discussion/Vote.**
- 7. New Business.**
- 8. Unfinished Business.**
- 9. Adjourn Meeting.**

IF YOU HAVE SPECIAL NEEDS, WHICH REQUIRE ACCOMMODATION, PLEASE NOTIFY CITY PERSONNEL AT CITY HALL. ACCOMMODATIONS WILL BE MADE

FOR YOUR NEEDS. REPRESENTATIVES OF THE NEWS MEDIA MAY OBTAIN  
COPIES OF THIS NOTICE BY CONTACTING THE CITY CLERK AT 417-742-5302.

Jennifer Rowe  
City Clerk



## Agenda Item# 3

### **Consent Agenda:**

"A Consent Agenda allows the Board of Aldermen to consider and approve routine items of business without discussion. Any member of the Board of Aldermen, the City Staff or the Public may request removal of any item from the Consent Agenda and request that it be considered under the Regular Agenda if discussion or debate of the item is desired. Items not removed from the Consent Agenda will stand approved upon motion by any Board member, second and unanimous vote to "approve the Consent Agenda as published or modified."

- a. Minutes from regular meeting August 23, 2021.

**CITY OF WILLARD  
BOARD OF ALDERMEN  
REGULAR MEETING  
August 23, 2021  
7:00 p.m.**

Staff present: City Administrator, Brad Gray; City Clerk, Jennifer Rowe; Police officer, JD Landon; Park Director, Jason Knight; Police Lieutenant, Shannon Shipley; and Director of Finance, Carolyn Halverson.

City Attorney Ken Reynolds was present.

Citizens in attendance: Lisa Schabowski.

**Call to Order.**

Mayor Snider called the meeting to order at 7:00 p.m.

**Roll Call.**

The City Clerk conducted the Roll Call. Alderman Kelly-present, Alderman Simmons-present, Alderman Stewart--, Alderman Whitman-present, Alderman Baird-present, Alderman Hall-present and Mayor Snider-present.

**Agenda Amendments/Agenda Approval.**

City Administrator Brad Gray requested the addition of a new number 7 to accept the bids for a new roof for the Police Department. Motion was made by Alderman Baird and seconded by Alderman Whitman to approve the Agenda with changes. Motion carried with a vote of 5-0. Voting aye: Aldermen Kelly, Simmons, Whitman, Baird and Hall.

**Consent Agenda.**

Motion was made by Alderman Simmons and seconded by Alderman Kelly to approve the amended Consent Agenda. Motion carried with a vote of 5-0. Voting aye: Aldermen Kelly, Simmons, Whitman, Baird and Hall.

**Discussion/Vote to approve current July/August 2021 Outstanding Invoices, Check and Draft Paid Invoices.**

Motion was made by Alderman Kelly and seconded by Alderman Simmons to approve the current July/August 2021 Outstanding Invoices, Check and Draft Paid Invoices. Motion carried with a vote of 5-0. Voting aye: Aldermen Kelly, Simmons, Whitman, Baird and Hall.

**Citizen Input.**

None.

**Discussion/Vote to appoint Lisa Schabowski to the Park Board.**

Park Director Jason Knight discussed his talks with Ms. Schabowski. Discussion was made on her knowledge of the parks and ideas for the future.

Motion was made by Alderman Kelly and seconded by Alderman Hall to appoint Lisa Schabowski to the Park Board. Motion carried with a vote of 5-0. Voting aye: Aldermen Kelly, Simmons, Whitman, Baird and Hall.

**Discussion/Vote to accept the bid for the Police Department roof.**

Lt. Shannon Shipley discussed the three (3) bids received for the new roof at the police department. Discussion was made on the current issues and the need to replace it. Discussion was then made on the budget. Motion was made by Alderman Simmons and seconded by Alderman Kelly to accept the bid by

Redeemed Roofing for the Police Department roof. Motion carried with a vote of 5-0. Voting aye: Aldermen Kelly, Simmons, Whitman, Baird and Hall.

**Ordinance accepting the contract with Westrum Leak Detection for a Leak Detection Survey. (1st & 2nd Read) Discussion/Vote.**

City Administrator Brad Gray discussed the need for a Leak Detection Survey. Discussion was made on the Engineers suggestions and Infiltration and Inflow (I&I). Discussion was then made on other cities that have done this and the benefits. Mr. Gray stated that they hope to start around September 20<sup>th</sup> if approved.

The first read was conducted by the City Clerk.

Motion was made by Alderman Whitman and seconded by Alderman Baird to accept the contract with Westrum Leak Detection for a Leak Detection Survey. Motion carried with a vote of 5-0. Voting aye: Aldermen Kelly, Simmons, Whitman, Baird and Hall.

The second read was conducted by the City Clerk.

Motion was made by Alderman Kelly and seconded by Alderman Baird to accept the contract with Westrum Leak Detection for a Leak Detection Survey. Motion carried with a vote of 5-0. Voting aye: Aldermen Kelly, Simmons, Whitman, Baird and Hall.

**Ordinance accepting the contract with Ace Pipe for pipe lining. (1st & 2nd Read) Discussion/Vote.**

Mr. Gray discussed the contract presented by Ace Pipe. Discussion was made on the need for pipe lining in several areas after leaks were discovered. Mr. Gray stated that this was piggy backing on the contract approved by Joplin. Discussion was then made on cost and future benefit.

The first read was conducted by the City Clerk.

Motion was made by Alderman Kelly and seconded by Alderman Hall to accept the contract with Ace Pipe for pipe lining. Motion carried with a vote of 5-0. Voting aye: Aldermen Kelly, Simmons, Whitman, Baird and Hall.

The second read was conducted by the City Clerk.

Motion was made by Alderman Baird and seconded by Alderman Kelly to accept the contract with Ace Pipe for pipe lining. Motion carried with a vote of 5-0. Voting aye: Aldermen Kelly, Simmons, Whitman, Baird and Hall.

**New Business.**

Discussion was made on ATM Commercial subdivision and the new dirt road within the floodplain.

The City Clerk then reminded the Board of the special meeting on the 30<sup>th</sup> for the Tax Levy.

Mr. Knight then updated the Board on the issues at the recycling center. Discussion was made on options and cost.

**Unfinished Business.**

None.

**Recess Open Session.**

Motion was made by Alderman Kelly and seconded by Alderman Simmons to Recess the Open Session at 8:20 p.m. Motion carried with a vote of 5-0. Voting aye: Aldermen Kelly, Simmons, Whitman, Baird and Hall.

**Open Executive Session.**

Motion was made by Alderman Kelly and seconded by Alderman Simmons to Open the Executive Session at 8:23 p.m. Motion carried with a vote of 5-0. Voting aye: Aldermen Kelly, Simmons, Whitman, Baird and Hall.

**Close Executive Session.**

Motion was made by Alderman Kelly and seconded by Alderman Simmons to Close the Executive Session at 9:41 p.m. Motion carried with a vote of 5-0. Voting aye: Aldermen Kelly, Simmons, Whitman, Baird and Hall.

**Adjourn.**

Motion was made by Alderman Kelly and seconded by Alderman Baird to Adjourn. Motion carried with a vote of 5-0. Voting aye: Aldermen Kelly, Simmons, Whitman, Baird and Hall.

The meeting was adjourned at 9:42 p.m.

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Jennifer Rowe, City Clerk

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Samuel Snider, Mayor

# CITY OF WILLARD, MISSOURI

224 W. Jackson Street P.O. Box 187 Willard, MO 65781 417-742-3033 417-742-3080 Fax



Agenda Item# 6

## **Ordinance approving the Proposed 2021 Tax Levy. (1<sup>st</sup> & 2<sup>nd</sup> Read) Discussion/Vote.**



First Reading: 08-30-2021

Second Reading: 08-30-2021

BILL NO. 21-25

Ordinance No.. 210830

## **AN ORDINANCE**

### **PROVIDING FOR THE GENERAL LEVY AND IMPOSITION OF ANNUAL TAX FOR GENERAL MUNICIPAL PURPOSES FOR THE YEAR 2021 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 30<sup>TH</sup> of August 2021; 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 0.3625 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 0.1109 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.

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 30<sup>TH</sup> day of August 2021.

MEMBERS OF THE BOARD OF ALDERMEN: YES NO ABSTAINED

\_\_\_\_\_  
TYLER KELLY YES NO ABSTAINED

\_\_\_\_\_  
RYAN SIMMONS YES NO ABSTAINED

\_\_\_\_\_  
DONNA STEWART YES NO ABSTAINED

\_\_\_\_\_  
LARRY WHITMAN YES NO ABSTAINED

\_\_\_\_\_  
SAM BAIRD YES NO ABSTAINED

\_\_\_\_\_  
LANDON HALL YES NO ABSTAINED

MEMBERS OF THE BOARD OF ALDERMEN: YES NO ABSTAINED

\_\_\_\_\_  
TYLER KELLY YES NO ABSTAINED

\_\_\_\_\_  
RYAN SIMMONS YES NO ABSTAINED

\_\_\_\_\_  
DONNA STEWART YES NO ABSTAINED

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LARRY WHITMAN

— — —

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SAM BAIRD

— — —

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LANDON HALL

— — —

# CITY OF WILLARD, MISSOURI

224 W. Jackson Street P.O. Box 187 Willard, MO 65781 417-742-3033 417-742-3080 Fax



## PUBLIC NOTICE

NOTICE IS HEREBY GIVEN to all interested parties that the Willard Board of Aldermen will hold a Public Hearing at 7:00 p.m. on August 30, 2021, at the Willard City Hall, 224 W. Jackson, Willard, MO.

The purpose of this hearing is to consider the Property Tax Levy for 2021 for the General Fund and the Parks & Recreation Fund.

### Aggregate Assessed Valuation

	<u>Past Proposed Rate</u>	<u>Current Proposed Rate</u>
1. Real Estate-Residential	\$ 47,166,790	\$ 49,475,270
2. Real Estate-Agricultural	139,640	175,720
3. Real Estate-Commercial	10,025,220	10,326,520
4. Real Estate-Commercial/Local RRU	33,326	20,766
5. Real Estate-Commercial/State RRU	<u>1,572,403</u>	<u>1,465,738</u>
Total	<u>\$ 58,937,379</u>	<u>\$ 61,464,014</u>
6. Real Estate-New Construction	948,970	821,290
Grand Total	<u>\$ 59,886,349</u>	<u>\$ 62,285,304</u>

<u>Purpose of Levy</u>	<u>Past Proposed Rate</u>	<u>Current Proposed Rate</u>
General Revenue	.3677	0.3625
Parks & Recreation	<u>.1125</u>	<u>0.1109</u>
Total Rate for All Purposes	.4802	0.4734

	<u>Past Projected Revenue</u>	<u>Current Projected Revenue</u>
General Revenue \$	213,224	219,747
Parks & Recreation	<u>65,236</u>	<u>67,233</u>
Total Rate for All Purposes	\$278,460	\$286,980

Information regarding the hearing may be obtained by contacting Jennifer Rowe, City Clerk at 417-742-5302.

Jennifer Rowe  
Willard City Clerk



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 2021  
AGGREGATE ASSESSED VALUATION  
August 13, 2021

Per RSMo 137.245.3. I, 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 2021 as shown on the assessment lists on May 31, 2021 plus railroad and utility valuations as reported by the State Tax Commission.

1. Real Estate - Residential	\$	49,475,270
2. Real Estate - Agricultural		175,720
3. Real Estate - Commercial		10,326,520
4. Real Estate - Commercial/Local RRU		20,766
5. Real Estate - Commercial/State RRU		1,465,738
6. Personal Property		11,498,610
7. Personal Property - Local RRU		49,027
8. Personal Property - State RRU		226,354
<b>Total</b>	<b>\$</b>	<b>73,238,005</b>
Real Estate - New Construction Value	\$	821,290
Tax Increment Financing (TIF) District Value		0
Newly Added Territory	\$	22,010
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.



**NICOLE GALLOWAY, CPA**  
Missouri State Auditor

**MEMORANDUM**

August 13, 2021

**TO:** 09-039-0009 City of Willard  
**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

8/13/2021

Summary Page

(2021)

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

City of Willard 09-039-0009 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) 0.3677
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) 0.3625
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) 0.3625
E. Maximum authorized levy the most recent voter approved rate 0.8000
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E) 0.3625
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

8/13/2021

Form A

(2021)

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

City of Willard 09-039-0009 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) 61,464,014 (Real Estate) + (b) 0 (Personal Property) = 61,464,014 (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) 821,290 (Real Estate) + (b) 0 (Personal Property) = 821,290 (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) 22,010 (Real Estate) + (b) 0 (Personal Property) = 22,010 (Total)

4. Adjusted current year assessed valuation

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

60,620,714

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) 58,937,379 (Real Estate) + (b) 0 (Personal Property) = 58,937,379 (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)

58,937,379





PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/13/2021

Form A

(2021)

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

City of Willard

09-039-0009

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. <b>Percentage increase in adjusted valuation</b> of existing property in the current year over the prior year's assessed valuation (Line 4 - Line 8 / Line 8 x 100)	2.8561%
10. <b>Increase in Consumer Price Index (CPI)</b> certified by the State Tax Commission	1.4000%
11. <b>Adjusted prior year assessed valuation</b> (Line 8)	58,937,379
12. <b>(2020) Tax rate ceiling from prior year</b> (Summary Page, Line A)	0.3677
13. <b>Maximum prior year adjusted revenue</b> from property that existed in both years (Line 11 x Line 12 / 100)	216,713
14. <b>Permitted reassessment revenue growth</b> 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. <b>Additional revenue permitted</b> (Line 13 x Line 14)	3,034
16. <b>Total revenue permitted in current year *</b> from property that existed in both years ( Line 13 + Line 15)	219,747
17. <b>Adjusted current year assessed valuation</b> (Line 4)	60,620,714
18. <b>Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo</b> (Line 16 / Line 17 x 100) Round a fraction to the nearest one/one hundredth of a cent. <b>Enter this rate on the Summary Page, Line B</b>	0.3625

\* 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

8/13/2021

Summary Page

(2021)

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... 0.1125
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) 0.1109
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) 0.1109
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) 0.1109
G1. Less required sales tax reduction taken from tax rate ceiling (Line F), if applicable
G2. Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F)
H. Less voluntary reduction by political subdivision taken from the tax rate ceiling (Line F) WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.
I. Plus allowable recoupment rate added to tax rate ceiling (Line F) If applicable, attach Form G or H.
J. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I)
AA. Rate to be levied for debt service, if applicable (Form C, Line 10)
BB. Additional special purpose rate authorized by voters after the prior year tax rates were set. (Form B, Line 7 if a different purpose)

Certification

I, the undersigned, (Office) of (Political Subdivision) levying a rate in (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

(Date) (Signature) (Print Name) (Telephone)

Proposed rate to be entered on tax books by county clerk

based on certification from the political subdivision: Lines J AA BB

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

(Date) (County Clerk's Signature) (County) (Telephone)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/13/2021

Form A

(2021)

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. (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) 61,464,014 (Real Estate) + (b) 0 (Personal Property) = 61,464,014 (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) 821,290 (Real Estate) + (b) 0 (Personal Property) = 821,290 (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) 22,010 (Real Estate) + (b) 0 (Personal Property) = 22,010 (Total)

4. Adjusted current year assessed valuation

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

60,620,714

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) 58,937,379 (Real Estate) + (b) 0 (Personal Property) = 58,937,379 (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)

58,937,379



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/13/2021

Form A

(2021)

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.

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 (lines 9-18) and For Political Subdivision Use in Calculating its Tax Rate. Includes items like Percentage increase in adjusted valuation, Increase in Consumer Price Index (CPI), Adjusted prior year assessed valuation, (2020) Tax rate ceiling from prior year, Maximum prior year adjusted revenue, Permitted reassessment revenue growth, Additional revenue permitted, Total revenue permitted in current year, Adjusted current year assessed valuation, and Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo.

\* 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

8/13/2021

Informational Data

(2021)

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

City of Willard

09-039-0009

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.

Based on Prior Year Tax Rate Ceiling as if No Voluntary Reductions were Taken

- 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.

Informational Summary Page

Table with 2 columns: Description (A-F) and Value. A: 0.3677, B: 0.3625, C: (blank), D: 0.3625, E: 0.8000, F: 0.3625

Informational Form A

Table with 2 columns: Description (9-18) and Value. 9: 2.8561%, 10: 1.4000%, 11: 58,937,379, 12: 0.3677, 13: 216,713, 14: 1.4000%, 15: 3,034, 16: 219,747, 17: 60,620,714, 18: 0.3625

Informational Form B

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/13/2021

Informational Data

(2021)

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

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.

Based on Prior Year Tax Rate Ceiling as if No Voluntary Reductions were Taken

- 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.

Informational Summary Page

Table with 2 columns: Description (A-F) and Value (0.1125, 0.1109, etc.)

Informational Form A

Table with 2 columns: Description (9-18) and Value (2.8561%, 1.4000%, etc.)

Informational Form B

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

TAX LEVY REPORT TO THE COUNTY CLERK

POLITICAL SUBDIVISION: \_\_\_\_\_

TAX RATE FOR 2021

I, \_\_\_\_\_, do hereby certify that the following is a true list of the rates for general and other purposes that were approved by the board \_\_\_\_\_, 2021.

GENERAL PURPOSES	RATE	DEBT SERVICE	RATE
<b>General Fund</b>		Water	
Library		Light	
Park		Street	
Street Light		Sewer	
Water			
Sewer			
Total		Total	

TOTAL RATE FOR ALL PURPOSES      \$ \_\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**This form must be returned to the County Clerk by September 1.**