

IN THE CITY OF META, MISSOURI

BILL NO. 2019-16

ORDINANCE NO. 543

AN ORDINANCE LEVYING A TAX FOR THE YEAR 2019 FOR THE CITY OF META, OSAGE COUNTY, MISSOURI, FOR THE GENERAL REVENUE FUND.

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

Section 1. Whereas and hereby is levied on all real estate situated in the City of Meta, Osage County, Missouri and on all personal property owned by citizens of Meta, Osage county, Missouri, a tax of 0. 0.4538 on each one hundred dollars valuation of each property, as assessed by the Assessor Osage County, Missouri for the year 2019 for municipal purposes.

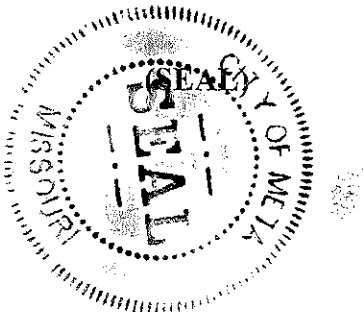
Section 2. All ordinances or parts of ordinances in conflict with any of the provisions of this ordinance are hereby repealed.

Section 3. This ordinance shall become effective and be in full force from and after its passage and approval.

FIRST READING HELD ON THIS 14th DAY OF AUGUST, 2019.

SECOND READING HELD ON THIS 14th DAY OF AUGUST, 2019.

| ALDERMEN: | AYE | NAY |
|--------------------------|-------|-------|
| LAWRENCE HOFFMAN | ✓ | _____ |
| IVIE HELTON | ✓ | _____ |
| OTTO WANKUM | ✓ | _____ |
| STEVEN SHERRELL | ✓ | _____ |
| MAYOR (in case of a tie) | _____ | _____ |



Harold Libbert

 Harold Libbert, Mayor

Deidra Buechter

 Deidra Buechter, City Clerk

ATTEST:

OSAGE COUNTY COMMISSION
OFFICE OF THE COUNTY CLERK
P O BOX 826, 205 EAST MAIN STREET
LINN, MO 65051

COUNTY WEBSITE: OSAGECOUNTYGOV.COM

| | | | |
|-------------------------------------|---------------------|--|----------------|
| Presiding Commissioner | DARRYL GRIFFIN | Financial/Election Chief Deputy Clerk | AMBER HAMILTON |
| First District Commissioner | JOHN GLAVIN | Election Support Deputy Clerk | VALERIE PRATER |
| Second District Commissioner | LARRY KLIETHERMES | Front Desk/Voter Registration Clerk | LINDA MEBRUER |
| | County Clerk | NICCI KAMMERICH (BOUSE) | |

08/06/2019

TO WHOM IT MAY CONCERN:

Attached are the tax rate computational forms of the 2019 tax rates for your political subdivision, which have been processed by the Missouri State Auditor's Office.

If your political subdivision is located in more than one county, please make an extra copy of this form and send a finalized tax rate form with original signature to both counties that you reside in.

Please complete Line G through BB and show the actual tax rate to be levied on Line J. Please sign and return the tax rate summary page (Pro Forma) to our office. Please make sure you are returning it with the original signature, not a copy. Please return all of the pages by September 6th, 2019.

Each political subdivision is responsible for reviewing and finalizing the forms, holding a public hearing to adopt the tax rates and filing the forms with the County Clerk's office by September 1st, 2019.

We will then enter the proposed rate to be entered on the tax books and forward the completed forms to the State Auditor's Office for final review and certification.

If you have any questions, please feel free to call (573) 897-2139 Ext. 112 or the tax rate section at the Missouri State Auditor's office at (573) 751-4213.

Sincerely,



Nicci Kammerich (Bouse)
Osage County Clerk

TELEPHONE: (573) 897-2139

FAX (573) 897-4741

E-MAIL OSAGE@SDS.MO.GOV



NICOLE GALLOWAY, CPA
Missouri State Auditor

MEMORANDUM

August 09, 2019

TO: 09-076-0005 City of Meta

RE: Setting of 2019 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 2019 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 2019 questionnaire has a different amount on Form A, Line 5 than was previously submitted, we had to revise the 2018 calculation for this change. The revised 2018 tax rate ceiling is listed on the 2019 Summary Page, Line A. Your primary County Clerk should forward a copy of the revised 2018 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

8/9/2019

Summary Page

(2019)

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

City of Meta 09-076-0005 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) 0.4538
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) 0.4538
C. Amount of rate increase authorized by voters for current year if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Form B, Line 15)
D. Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C) 0.4538
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) 0.4538
G1. Less required sales tax reduction taken from tax rate ceiling (Line F), if applicable
G2. Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F)
H. Less voluntary reduction by political subdivision taken from the tax rate ceiling (Line F) WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.
I. Plus allowable recoupment rate added to tax rate ceiling (Line F) If applicable, attach Form G or H.
J. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I) 0.4538
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, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Form B, Line 15 if a different purpose)

Certification

I, the undersigned, MAYOR (Office) of META (Political Subdivision) levying a rate in OSAGE (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.

08-14-2019 Harold Libbert HAROLD LIBBERT 573.229.4439
(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

8/9/2019

Form A

(2019)

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

City of Meta 09-076-0005 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. (2019) 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) 3,944,870 (Real Estate) + (b) 889,696 (Personal Property) = 4,834,566 (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) 3,850 (Real Estate) + (b) 60,407 (Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is negative, enter zero) = 64,257 (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)

4,770,309

5. (2018) 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) 3,861,881 (Real Estate) + (b) 829,289 (Personal Property) = 4,691,170 (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)

4,691,170



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/9/2019

Form A

(2019)

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

City of Meta 09-076-0005 General Revenue
Name of Political Subdivision Political Subdivision Code Purpose of Levy

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

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political Subdivision Use in Calculating its Tax Rate

Table with 2 columns: Description and Rate. Rows include: 9. Percentage increase in adjusted valuation (1.6870%), 10. Increase in Consumer Price Index (CPI) (1.9000%), 11. Adjusted prior year assessed valuation (4,691,170), 12. (2018) Tax rate ceiling from prior year (0.4538), 13. Maximum prior year adjusted revenue (21,289), 14. Permitted reassessment revenue growth (1.6870%), 15. Additional revenue permitted (359), 16. Total revenue permitted in current year (21,648), 17. Adjusted current year assessed valuation (4,770,309), 18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (0.4538).

* 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

8/9/2019

Informational Data

(2019)

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

Table with 3 columns: Name of Political Subdivision, Political Subdivision Code, Purpose of Levy. Values: City of Meta, 09-076-0005, General Revenue.

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. Values range from 0.5538 to 1.0000.

Informational Form A

Table with 2 columns: Description (9-18) and Value. Values range from 1.6870% to 4,770,309.

Informational Form B

Table with 2 columns: Description (6-15) and Value. Values range from 0 to 4,770,309.