

BILL NO. 2021-058

ORDINANCE NO. 8440

AN EMERGENCY ORDINANCE LEVYING GENERAL AND SPECIAL TAXES IN THE CITY OF NEVADA, MISSOURI FOR THE FISCAL YEAR 2021.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NEVADA, MISSOURI, THAT:

Section 1. That for the support of the government of the City of Nevada, Missouri, and to meet the contractual obligations of said City, for the tax year 2021, general and special taxes are hereby levied on all property subject to taxation within the corporate limits of the City of Nevada, Missouri, as follows:

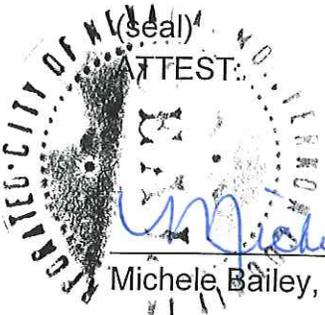
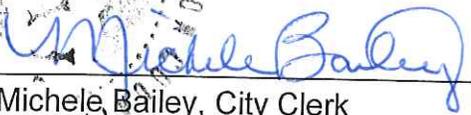
1. For General purposes \$.0.7360 on the \$100.00 valuation.
2. For support of the Nevada Public Library, \$.0.1990 on the \$100.00 valuation.

Section 2. This Ordinance shall be in full force and effect from and after its date of passage.

Section 3. The Council finds and declares that this Ordinance constitutes an emergency by reason of time constraints to submit tax levy approval by August 31, 2021.

PASSED, APPROVED, AND ADOPTED by the City Council of the City of Nevada, Missouri, this 24th day of August 2021.


George Knox, Mayor


(seal)
ATTEST:

Michele Bailey, City Clerk

TAX LEVY REPORT OF CITY CLERK TO THE COUNTY CLERK

Nevada CITY

.9350 TAX RATE

I, City Clerk do hereby certify that the following is a true list of the rates of levy for general and other purposes contained in tax levy Ordinance No. _____ passed 24 August 2021.

FOR GENERAL AND MAINTENANCE PURPOSES ONLY	RATE	FOR BOND SINKING AND INTEREST	RATE
City General Fund	<u>.7360</u>	Water	
Additional General Rate Voted *		Light	
Library	<u>.1990</u>	Park	
Park	<u>0.00</u>	Street	
Street Light		Sewer	
Water			
Sewer			
Total	<u>.9350</u>	Total	

TOTAL RATE FOR ALL PURPOSES .9350 \$ 928,151

Additional general rate voted at election on _____

Years Voted _____

Certified this _____ day of _____,

President of Board of Directors

Michelle Bailey
City Clerk



This information is respectfully requested and is a statutory requirement under Section 67.110 RSMo 2000.

Please fill it in and return before September 1 in order that the statutory requirement may be compiled with; it will not be valid otherwise.

This certificate is used by the County Clerk as his authority for extending city tax levies against the property of railroad and utility companies carried on the RAILROAD TAX BOOK. Without it the extension of taxes against this type of property cannot be made.

Very Respectfully,



NICOLE GALLOWAY, CPA
Missouri State Auditor

MEMORANDUM

August 06, 2021

TO: 09-108-0007 **City of Nevada**
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.)



Summary Page

(2021)

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

City of Nevada 09-108-0007 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... 0.7398
3. 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) 0.7360
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) 0.7360
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) 0.7360
G. Less required sales tax reduction taken from tax rate ceiling (Line F), if applicable
H. 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)
I. 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.
J. Plus allowable recoupment rate added to tax rate ceiling (Line F) If applicable, attach Form G or H.
K. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I) 0.7360
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, William D. Denman (Office) of City of Nevada (Political Subdivision) levying a rate in Vernon (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

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

8/25/2021 (Date) William D. Denman (Signature) William D. Denman (Print Name) (417) 448-5503 (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.

8/19/2021 (Date) [Signature] (County Clerk's Signature) Vernon (County) 417-448-2500 (Telephone)



Form A

(2021)

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

City of Nevada 09-108-0007 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) 73,898,306 (Real Estate) + (b) 25,369,169 (Personal Property) = 99,267,475 (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) 184,830 (Real Estate) + (b) 4,245,775 (Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is negative, enter zero) = 4,430,605 (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)

94,836,870

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) 71,918,396 (Real Estate) + (b) 21,123,394 (Personal Property) = 93,041,790 (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)

93,041,790



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/6/2021

Form A

(2021)

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

City of Nevada	09-108-0007	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)	1.9293%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	1.4000%
11. Adjusted prior year assessed valuation (Line 8)	93,041,790
12. (2020) Tax rate ceiling from prior year (Summary Page, Line A)	0.7398
13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100)	688,323
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)	9,637
16. Total revenue permitted in current year * from property that existed in both years (Line 13 + Line 15)	997,960
17. Adjusted current year assessed valuation (Line 4)	94,836,870
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	0.7360

* 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

8/6/2021

Summary Page

(2021)

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

City of Nevada 09-108-0007 Parks & Recreation
Name of Political Subdivision Political Subdivision Code Purpose of Levy

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

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

For Political Subdivision Use in Calculating its Tax Rate

- A. Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year) 0.0000
3. 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) 0.0000
2. 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) 0.0000
3. 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) 0.0000
31. Less required sales tax reduction taken from tax rate ceiling (Line F), if applicable
32. 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)
4. 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.
Plus allowable recoupment rate added to tax rate ceiling (Line F) If applicable, attach Form G or H.
I. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I) 0.00
AA. Rate to be levied for debt service, if applicable (Form C, Line 10)
3B. 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, Clerk (Office) of City of Nevada (Political Subdivision) levying a rate in Vernon (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

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

8/25/2021 (Date) William D. Denman (Signature) WILLIAM D. DENMAN (Print Name) (417) 448-5503 (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.

8/19/2021 (Date) (County Clerk's Signature) Vernon (County) 417-448-2500 (Telephone)



Form A

(2021)

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

City of Nevada 09-108-0007 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) 73,898,306 (Real Estate) + (b) 25,369,169 (Personal Property) = 99,267,475 (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) 184,830 (Real Estate) + (b) 4,245,775 (Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is negative, enter zero) = 4,430,605 (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)

94,836,870

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) 71,918,396 (Real Estate) + (b) 21,123,394 (Personal Property) = 93,041,790 (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)

93,041,790



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/6/2021

Form A

(2021)

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

City of Nevada	09-108-0007	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

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)	1.9293%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	1.4000%
11. Adjusted prior year assessed valuation (Line 8)	93,041,790
12. (2020) Tax rate ceiling from prior year (Summary Page, Line A)	0.0000
13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100)	0
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)	0
16. Total revenue permitted in current year * from property that existed in both years (Line 13 + Line 15)	0
17. Adjusted current year assessed valuation (Line 4)	94,836,870
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	0.0000

* 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.



Summary Page

(2021)

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

City of Nevada 09-108-0007 Library
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).

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... 0.2000
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) 0.1990
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) 0.1990
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) 0.1990
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) 0.1990
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, William D. Denman (Office) of City of Nevada (Political Subdivision) levying a rate in Vernon (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

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

8/25/2021 (Date) William D. Denman (Signature) WILLIAM D. DENMAN (Print Name) (417)448-5503 (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.

8/19/2021 (Date) [Signature] (County Clerk's Signature) Vernon (County) 417-448-2500 (Telephone)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/6/2021

(2021)

Form A

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

City of Nevada 09-108-0007 Library
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) 73,898,306 (Real Estate) + (b) 25,369,169 (Personal Property) = 99,267,475 (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) 184,830 (Real Estate) + (b) 4,245,775 (Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is negative, enter zero) = 4,430,605 (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)

94,836,870

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) 71,918,396 (Real Estate) + (b) 21,123,394 (Personal Property) = 93,041,790 (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)

93,041,790



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/6/2021

Form A

(2021)

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

City of Nevada 09-108-0007 Library
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.

For Political Subdivision Use in Calculating its Tax Rate

Table with 2 columns: Description (lines 9-18) and Value. Includes rows for percentage increase in adjusted valuation, CPI, assessed valuation, tax rate ceiling, revenue permitted, and maximum tax rate.

* 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.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/6/2021

Informational Data

(2021)

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

City of Nevada	09-108-0007	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

A. Prior year tax rate ceiling (Prior year Informational Summary Page, Line F)	0.7398
B. Current year rate computed (Informational Form A, Line 18 below)	0.7360
C. Amount of increase authorized by voters for current year (Informational Form B, Line 7 below)	
D. Rate to compare to maximum authorized levy (Line B if no election, otherwise Line C)	0.7360
E. Maximum authorized levy most recent voter approved rate	1.0000
F. Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year (Lower of Line D or E)	0.7360

Informational Form A

9. Percentage increase in adjusted valuation (Form A, Line 4 - Line 8 / Line 8 x 100)	1.9293%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	1.4000%
11. Adjusted prior year assessed valuation (Form A, Line 8)	93,041,790
12. (2020) Tax rate ceiling from prior year (Informational Summary Page, Line A from above)	0.7398
13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100)	688,323
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, nor more than 5%.	1.4000%
15. Additional reassessment revenue permitted (Line 13 x Line 14)	9,637
16. Total revenue permitted in current year from property that existed in both years (Line 13 + Line 15)	697,960
17. Adjusted current year assessed valuation (Form A, Line 4)	94,836,870
18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo, if no voluntary reduction was taken (Line 16 / Line 17 x 100)	0.7360

Informational Form B

6. Prior year tax rate ceiling to apply voter approved increase to (Informational Summary Page, Line A if increase to an existing rate, otherwise 0)	
7. Voter approved increased tax rate to adjust (If an "increase of/by" ballot, Form B, Line 5a + Line 6, if an "increase to" ballot, Form B, Line 5b)	



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/6/2021

Informational Data

(2021)

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

City of Nevada	09-108-0007	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.

- 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

A. Prior year tax rate ceiling (Prior year Informational Summary Page, Line F)	0.2000
B. Current year rate computed (Informational Form A, Line 18 below)	0.1990
C. Amount of increase authorized by voters for current year (Informational Form B, Line 7 below)	
D. Rate to compare to maximum authorized levy (Line B if no election, otherwise Line C)	0.1990
E. Maximum authorized levy most recent voter approved rate	0.2000
F. Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year (Lower of Line D or E)	0.1990

Informational Form A

9. Percentage increase in adjusted valuation (Form A, Line 4 - Line 8 / Line 8 x 100)	1.9293%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	1.4000%
11. Adjusted prior year assessed valuation (Form A, Line 8)	93,041,790
12. (2020) Tax rate ceiling from prior year (Informational Summary Page, Line A from above)	0.2000
13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100)	186,084
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, nor more than 5%.	1.4000%
15. Additional reassessment revenue permitted (Line 13 x Line 14)	2,605
16. Total revenue permitted in current year from property that existed in both years (Line 13 + Line 15)	188,689
17. Adjusted current year assessed valuation (Form A, Line 4)	94,836,870
18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo, if no voluntary reduction was taken (Line 16 / Line 17 x 100)	0.1990

Informational Form B

6. Prior year tax rate ceiling to apply voter approved increase to (Informational Summary Page, Line A if increase to an existing rate, otherwise 0)	
7. Voter approved increased tax rate to adjust (If an "increase of/by" ballot, Form B, Line 5a + Line 6, if an "increase to" ballot, Form B, Line 5b)	



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/6/2021

Informational Data

(2021)

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. Row 1: City of Nevada, 09-108-0007, Library

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, Value. Rows A-F: Prior year tax rate ceiling (0.2000), Current year rate computed (0.1990), Amount of increase authorized by voters for current year, Rate to compare to maximum authorized levy (0.1990), Maximum authorized levy most recent voter approved rate (0.2000), Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year (0.1990)

Informational Form A

Table with 2 columns: Description, Value. Rows 9-18: Percentage increase in adjusted valuation (1.9293%), Increase in Consumer Price Index (CPI) (1.4000%), Adjusted prior year assessed valuation (93,041,790), (2020) Tax rate ceiling from prior year (0.2000), Maximum prior year adjusted revenue (186,084), Permitted reassessment revenue growth (1.4000%), Additional reassessment revenue permitted (2,605), Total revenue permitted in current year (188,689), Adjusted current year assessed valuation (94,836,870), Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (0.1990)

Informational Form B

Table with 2 columns: Description, Value. Rows 6-7: Prior year tax rate ceiling to apply voter approved increase to, Voter approved increased tax rate to adjust

**NOTICE FOR THE 2021
ASSESSMENT DATA REQUIRED
FOR THE COMPUTATION TAX RATE CEILING**

I, Cherie Kaye Roberts, Vernon County Assessor of Vernon County, State of Missouri, do hereby certify that the following information appears in the records maintained by my office related to the assessed valuation on the NEVADA CITY, an assessment records on July 31, 2021.

Type of Change	Change in Assessed Valuation
New Construction and Improvements Related to Real Estate	184,830
Increase in Local and State Assessed Personal Property	0
Total	<hr/> 184,830
Annexed Territory	0
De-Annexed Territory	0
Locally Assessed Now State Assessed	0

This information is transmitted to you determining compliance with Sections 137.073 and 137.151, RSMO, and Article X, Section 22 of the Missouri Constitution. In addition to this information, you will require the Notice of Aggregate Assessed Valuation prepared by the County Clerk.

Signed _____



Cherie Kaye Roberts, Vernon County Assessor

**AFTER BOARD OF EQUALIZATION
NOTICE OF 2021
AGGREGATE ASSESSED VALUATION
FOR POLITICAL SUBDIVISIONS
OTHER THAN SCHOOL DISTRICTS**

Date: 07/29/2021

As required by SECTION 137.245.3, I, Mike Buehler, County Clerk of VERNON COUNTY, State of Missouri, do hereby certify that the following is the aggregate assessed valuation of CITY OF NEVADA, a political subdivision in VERNON COUNTY, for the year 2021 as shown on the assessment lists, plus railroad and utility valuations as reported by the State Tax Commission.

Real Estate County Valuations by Category:

Residential:	39,011,810
Agricultural:	892,950
Commercial:	30,132,530
Real Estate County Total:	70,037,290

Real Estate State and Local RR/Utility Valuations:

Local Railroads / Utilities:	569,944
State Railroads / Utilities:	3,291,072
Real Estate Railroads / Utilities Total:	3,861,016
GRAND TOTAL REAL ESTATE PROPERTY:	73,898,306

Personal Property Valuations:

County Personal:	24,850,026
Local Railroads / Utilities:	81,099
State Railroads / Utilities:	438,044
Real Estate Railroads / Utilities Total:	25,369,169
GRAND TOTAL PROPERTY VALUATION:	99,267,475

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 hereunto set my hand and affixed the seal of the County Commission of VERNON COUNTY at my office in Nevada this July 29, 2021.



Clerk

(Locally assessed railroad and utility property is included above as either real or personal property. Merchants' and manufacturers' equipment is included above as personal property.)

