TENTATIVE AGENDA
RAYTOWN BOARD OF ALDERMEN
SEPTEMBER 30, 2023
SPECIAL SESSION NO. 1
RAYTOWN CITY HALL
10000 EAST 59TH STREET
RAYTOWN, MISSOURI 64133
AND
ONLINE ZOOM WEBINAR
1:30 P.M.

The meeting will be streamed live and can be accessed on the City's website at www.raytown.mo.us. In addition, a video recording of the meeting will be available within 48 hours on the City's website. For questions, contact City Clerk, Teresa Henry at (816) 737-6004 or thenry@raytown.mo.us.

zoom.us/join
Webinar ID: 890 7200 9269
Passcode: 892975

OPENING SESSION

Roll Call

LEGISLATIVE SESSION

NEW BUSINESS

1. **FIRST READING: Bill 6645-23, Section VIII: AN ORDINANCE** REPEALING ORDINANCE NO. 5736-23 AND APPROVING AN ORDINANCE ESTABLISHING THE ANNUAL PROPERTY TAX LEVY RATE FOR THE CITY OF RAYTOWN GENERAL OPERATING FUND AND THE PARK FUND FOR THE YEAR 2023. Point of Contact: Michael Graham. Finance Director.

   ★ **A suspension of the rules is being requested due to statutory requirements.**

ADJOURNMENT

CITY OF RAYTOWN
Request for Board Action

DATE SUBMITTED: 09/29/2023

MEETING DATE: September 30, 2023

SUBMITTED BY: **DEPARTMENT: Administration**

Document Type: Ordinance

SUBJECT/REQUEST

Repeal Ordinane 5736-23 and approve the recommended 2023 ley rates for the General Fund and Parks and Recreation Fund

BACKGROUND/JUSTIFICATION

Based on the state auditor's property tax rate system, the proposed FY2023 property tax rate for the General Fund and Parks and Recreation Fund required an adjustment to lower the rate from the rate approved by the Board on September 19, 2023. Because the State requires the City to set its property tax rate by October 1, this emergency meeting of the Board of Aldermen is needed to allow the Board to set the property rate by the statutorily required date.

The City has received its notice of 2023 Assessed Valuation from the County. The levy rates were recalculated using the State Auditor's Office on-line property tax rate system. These calculations indicate the City could levy a rate of $0.2529 per $100.00 assessed valuation for the General Fund city operations and a rate of $0.1263 per $100.00 assessed valuation for park operations. The 2023 proposed combined rate represents a decrease from the 2022 rate based on higher property assessment totals. According to Zillow the median home value for Raytown is approximately $198,223. The total taxes collected for the City and Parks on the median home would be $142.82 for each of the City of Raytown collections.

The Adjusted Assessed Valuation:

- Real Estate values increased by $130,941,952 or 42.57% from last year's amounts for a 2023 value of $438,526,256.
- Personal property value decreased by $4,585,952 or 5.18% from last year's amounts for a 2023 value of $83,865,975.

Based on the assessed valuation and the proposed mill levy, staff is projecting that approximately $1,319,682 will be generated for the General Fund and approximately $658,802 will be generated for the Park Fund, which equates to a 9.82% increase for both General Fund and Parks Fund.

RECOMMENDED MOTION

Motion to suspend the rules and perform a second reading for adoption

PREVIOUS ACTION

COMMISSION/COMMITTEE REVIEW

FINANCIAL IMPACT

Contractor:	
Amount of Request/Contract:	
Amount Budgeted:	
From Account Name and #:	Amount:
To Account Name and #:	Amount:

REVIEWED BY

Jennifer Baird
Damon Hodges
Teresa Henry

LIST OF REFERENCE DOCUMENTS ATTACHED

1. Ord Amended Prop Tax Levy 2023
2. Ord 5736-23, VIII - 2023 Property Tax Levy
3. ProForma 09-29-23

SUPPORTING DOCUMENTS
(FOR CONTRACT ITEMS ONLY)

Document	Attached	If not attached, explain
Secretary of State:		
Certificate of Insurance:		
E-Verify Affidavits:		
E-Verify proof of enrollment:		
Bond:		
IRS Form W-9:		
Bid/RFP/RFQ: (submit all)		
Bid/RFP/RFQ Tabulation:		
Bid Waiver: Sole source or less than three bids		
Contractor address and email:		
Project Exemption Certificate needed:		
Other:		

AN ORDINANCE REPEALING ORDINANCE NO. 5736-23 AND APPROVING AN ORDINANCE ESTABLISHING THE ANNUAL PROPERTY TAX LEVY RATE FOR THE CITY OF RAYTOWN GENERAL OPERATING FUND AND THE PARK FUND FOR THE YEAR 2023

WHEREAS, pursuant to the provisions of Chapters 67 and 94, Sections 67.110, 94.100, and 94.330 of the Revised Statutes of the State of Missouri, the rate for the levy of taxes must be established for the year 2023 on all taxable realty and tangible personal properties situated in the City of Raytown, Missouri, for the maintenance and operation of the City government and services to the citizens of Raytown; and

WHEREAS, on September 19, 2023, the City adopted Ordinance No. 5736-23 establishing the annual property tax levy rate for the City of Raytown General Operating Fund and the Park fund for the Year 2023; and

WHEREAS, the City desires to repeal Ordinance 5736-23, and approve an ordinance established the annual property tax levy rate for the City of Raytown General Operating Fund and the Park Fund for the Year 2023; and

WHEREAS, because the State requires the City of Raytown to set its property tax rate by October 1, the Board of Aldermen held an emergency meeting on September 30, 2023 to set the property rate by the statutorily required date.

WHEREAS, the rate for the levy of taxes for the year 2023 has been calculated by the Director of Finance in accordance with the Missouri Constitution and Statutes; and

WHEREAS, a Public Hearing on the proposed tax levy required by Section 67.110 RSMo. was held on September 19, 2023, after publication of required notice; and

WHEREAS, the Board of Aldermen find it is in the best interest of the citizens of the City of Raytown to set the City of Raytown's 2023 Property Tax Levy at 25.29 cents ($0.2529) per one hundred dollars ($100.00) assessed valuation for general City Operations and at 12.63 cents ($0.1263) per one hundred dollars ($100.00) assessed valuation for Park Operations.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF RAYTOWN, MISSOURI, AS FOLLOWS:

SECTION 1 – REPEAL ORDINANCE 5736-23. That Ordinance 5736-23 is hereby repealed.

SECTION 2 – GENERAL CITY OPERATING TAX RATE LEVY FOR 2023 ESTABLISHED. That the rate of levy of tax for the year 2023 on all taxable realty and tangible personal property within the City of Raytown, Missouri, is hereby established at 25.29/100 cents ($0.2529) per one hundred dollars ($100.00) assessed valuation for general expenses incurred by the City.

SECTION 3 – PARK TAX RATE LEVY FOR 2023 ESTABLISHED. That the rate of levy of tax for the year 2023 on all tangible realty and tangible personal property within the City of Raytown, Missouri, is hereby established at 12.63/100 cents ($0.1263) per one hundred dollars ($100.00) valuation for the purpose of a park fund to keep, maintain and further develop a system of public parks.

SECTION 4 – PROPERTY TAX LEVIED. That the aforesaid taxes, hereinafter referred to are hereby levied on all taxable realty and tangible personal property within the City of Raytown, Missouri for the year 2023 the same being due and payable on November 1, 2023, and delinquent on January 1, 2024, pursuant to Section 94.300 of the Revised Statutes of the State of Missouri.

SECTION 5 – REPEAL OF ORDINANCES IN CONFLICT. All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

SECTION 6 – SEVERABILITY CLAUSE. The provisions of this ordinance are severable and if any provision hereof is declared invalid, unconstitutional or unenforceable, such determination shall not affect the validity of the remainder of this ordinance.

SECTION 7 – EFFECTIVE DATE. This ordinance shall be in full force and effect from and after the date of its passage and approval.

BE IT REMEMBERED that the above was read two times by heading only,

PASSED AND ADOPTED by a majority of the Board of Aldermen and **APPROVED** by the Mayor of the City of Raytown, Jackson County, Missouri this 30th day of September, 2023.

____
Michael McDonough, Mayor

ATTEST:

____
Teresa M. Henry, City Clerk

Approved as to Form:

____
Lindsey Kolisch, City Attorney

AN ORDINANCE ESTABLISHING THE ANNUAL PROPERTY TAX LEVY RATE FOR THE CITY OF RAYTOWN GENERAL OPERATING FUND AND THE PARK FUND FOR THE YEAR 2023

WHEREAS, pursuant to the provisions of Chapters 67 and 94, Sections 67.110, 94.100, and 94.330 of the Revised Statutes of the State of Missouri, the rate for the levy of taxes must be established for the year 2023 on all taxable realty and tangible personal properties situated in the City of Raytown, Missouri, for the maintenance and operation of the City government and services to the citizens of Raytown; and

WHEREAS, the rate for the levy of taxes for the year 2023 has been calculated by the Director of Finance/Controller in accordance with the Missouri Constitution and Statutes; and

WHEREAS, a Public Hearing on the proposed tax levy required by Section 67.110 RSMo. was held on September 19, 2023, after publication of required notice; and

WHEREAS, the Board of Aldermen find it is in the best interest of the citizens of the City of Raytown to set the City of Raytown's 2023 Property Tax Levy at 25.62 cents ($0.2562) per one hundred dollars ($100.00) assessed valuation for general City Operations and at 12.77 cents ($0.1277) per one hundred dollars ($100.00) assessed valuation for Park Operations.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF RAYTOWN, MISSOURI, AS FOLLOWS:

SECTION 1 – GENERAL CITY OPERATING TAX RATE LEVY FOR 2023 ESTABLISHED. That the rate of levy of tax for the year 2023 on all taxable realty and tangible personal property within the City of Raytown, Missouri, is hereby established at 25.62/100 cents ($0.2562) per one hundred dollars ($100.00) assessed valuation for general expenses incurred by the City.

SECTION 2 – PARK TAX RATE LEVY FOR 2023 ESTABLISHED. That the rate of levy of tax for the year 2023 on all tangible realty and tangible personal property within the City of Raytown, Missouri, is hereby established at 12.77/100 cents ($0.1277) per one hundred dollars ($100.00) valuation for the purpose of a park fund to keep, maintain and further develop a system of public parks.

SECTION 3 – PROPERTY TAX LEVIED. That the aforesaid taxes, hereinafter referred to are hereby levied on all taxable realty and tangible personal property within the City of Raytown, Missouri for the year 2023 the same being due and payable on November 1, 2023, and delinquent on January 1, 2024, pursuant to Section 94.300 of the Revised Statutes of the State of Missouri.

SECTION 4 – REPEAL OF ORDINANCES IN CONFLICT. All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

SECTION 5 – SEVERABILITY CLAUSE. The provisions of this ordinance are severable and if any provision hereof is declared invalid, unconstitutional or unenforceable, such determination shall not affect the validity of the remainder of this ordinance.

SECTION 6 – EFFECTIVE DATE. This ordinance shall be in full force and effect from and after the date of its passage and approval.

BE IT REMEMBERED that the above was read two times by heading only,

PASSED AND ADOPTED by a majority of the Board of Aldermen and **APPROVED** by the Mayor of the City of Raytown, Jackson County, Missouri this 19th day of September, 2023.

Michael McDonough, Mayor

ATTEST:

Teresa M. Henry

Teresa M. Henry, City Clerk

Approved as to Form:

Jennifer M. Baird

Jennifer M. Baird, City Attorney

Office of **Mary Jo Spino** Clerk of the County Legislature	**COUNTY LEGISLATURE** **JACKSON COUNTY, MISSOURI**	Jackson County Courthouse 415 E. 12th Street Kansas City, MO 64106 816-881-3242

NOTICE OF 2023
AGGREGATE ASSESSED VALUATION
FOR
POLITICAL SUBDIVISIONS
OTHER THAN SCHOOL DISTRICTS

As required by Section 137.245.3 RSMo., I, Mary Jo Spino, County Clerk of Jackson County, State of Missouri, do hereby certify that the following is the aggregate assessed valuation in Jackson County of...

City of Raytown

a political subdivision, for the year 2023, as shown on the Jackson County Assessment Rolls, plus Railroad and Utility valuations as reported by the State Tax Commission.

REAL PROPERTY .... $ **427,535,688**

	County Assessment Rolls		Locally Assessed RR & Utility		Total
Residential	$ 356,573,027	+	N/A	=	$ 356,573,027
Agricultural & Horticultural	$ 7,221	+	N/A	=	$ 7,221
Commercial	$ 68,841,816	+	$ 2,113,624	=	$ 70,955,440
	$ 425,422,064	+	$ 2,113,624	=	$ **427,535,688**

NEW CONSTRUCTION

Residential	$ 724,039
Ag & Hort	$
Commercial	$
TOTAL	$ 724,039

Note: The Amount of "New Construction" Value(s) are included above

The Non-Taxable Amount of "Abatement and/or TIF" Value(s) are **not** included above

PERSONAL PROPERTY .... $ **82,375,620**

	County Assessment Roll		Locally Assessed RR & Utility		Total
"PP-B" Personal Property – Business	$ 20,425,605	+	$ 222,207	=	$ 20,647,812
"PP-I" Personal Property - Individual	$ 61,727,808	+	N/A	=	$ 61,727,808
	$ 82,153,413	+	$ 222,207	=	$ **82,375,620**

STATE ASSESSED – REAL PROPERTY .... $ **10,990,568**

STATE ASSESSED – PERSONAL PROPERTY .... $ **1,558,764**

TOTAL CURRENT VALUATION $ **522,460,640**

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 of Jackson, at my office in Kansas City, Missouri, this 11th day of September 2023.

Mary Jo Spino Clerk
Mary Jo Spino

JACKSON COUNTY MISSOURI

ASSESSMENT DEPARTMENT

JACKSON COUNTY, MISSOURI

Jackson County
Courthouse
415 E. 12th Street
Kansas City, MO
64106
816-881-3239

NOTICE OF 2023
AGGREGATE ASSESSED VALUATION
OF TAX INCREMENT FINANCED PROPERTY

CITY - RAYTOWN

For the year 2023, as shown on the Jackson County Assessment Rolls.

TIF VALUES		
Residential	$	12,863
Ag & Hort	$	
Commercial	$	6,218,612

TOTAL TIF INCREMENT.. $ 6,231,475

NEW CONSTRUCTION TIF		
Residential	$	
Ag & Hort	$	
Commercial	$	
TOTAL	$	

Note: The amount of "New Construction TIF" is included above.

INFORMAL TAX RATE CALCULATOR FILE **Printed on: 9/14/2023 (2023)**

Form A

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

City of Raytown	09-048-0015	General Fund
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

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

1. **(2023) 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) 438,526,256 (Real Estate) + (b) 83,934,384 (Personal Property) = 522,460,640 (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) 724,039 (Real Estate) + (b) 0 Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) = 724,039 (Total)
   If Line 2b is negative, enter zero
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) 521,736,601
5. **(2022) 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 ceiling. Enter the revised prior year tax rate ceiling on this year's Summary Page, Line A.
   (a) 307,859,899 (Real Estate) + (b) 88,098,388 (Personal Property) = 395,958,287 (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) 395,958,287

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)	31.7655%
10. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission	**6.5000%**
11. **Adjusted prior year assessed valuation** (Line 8)	395,958,287
12. **(2022) Tax rate ceiling from prior year** (Summary Page, Line A)	0.3215
13. **Maximum prior year adjusted revenue** from property that existed in both years (Line 11 x Line 12/100)	1,273,006
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%.	5.0000%
15. **Additional revenue permitted** (Line 13 x Line 14)	63,650
16. **Total revenue permitted in current year*** from property that existed in both years (Line 13 + Line 15)	1,336,656
17. **Adjusted current year assessed valuation** (Line 4)	521,736,601
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**	0.2562

* 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.

INFORMAL TAX RATE CALCULATOR FILE

Informational Data

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

City of Raytown	09-048-0015	General Fund
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.

Informational Summary Page	Based on Prior Year Tax Rate Ceiling as if No Voluntary Reductions were Taken in a Prior Even Numbered Year
A. **Prior year tax rate ceiling** (Prior Year Informational Summary Page, Line F)	0.3215
B. **Current year rate computed** (Informational Form A, Line 18 below)	0.2562
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)	0.2562
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)	**0.2562**

Informational Form A	
9. **Percentage increase in adjusted valuation** (Form A, Line 4 - Line 8 / Line 8 x 100)	31.7655%
10. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission	**6.5000%**
11. **Adjusted prior year assessed valuation** (Form A, Line 8)	395,958,287
12. **(2022) Tax rate ceiling from prior year** (Informational Summary Page, Line A from above)	0.3215
13. **Maximum prior year adjusted revenue** from property that existed in both years (Line 11 x Line 12 / 100)	1,273,006
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%.	5.0000%
15. **Additional reassessment revenue permitted** (Line 13 x Line 14)	63,650
16. **Total revenue permitted in current year** from property that existed in both years (Line 13 + Line 15)	1,336,656
17. **Adjusted current year assessed valuation** (Form A, Line 4)	521,736,601
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)	0.2562

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)	

INFORMAL TAX RATE CALCULATOR FILE
Form A
For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of Raytown	09-048-0015	Park And Recreation
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

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

1. **(2023) 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) 438,526,256 (Real Estate) + (b) 83,934,384 (Personal Property) = 522,460,640 (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) 724,039 (Real Estate) + (b) 0 Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) = 724,039 (Total)
   If Line 2b is negative, enter zero
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) 521,736,601
5. **(2022) 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 ceiling. Enter the revised prior year tax rate ceiling on this year's Summary Page, Line A.
   (a) 307,584,304 (Real Estate) + (b) 88,098,388 (Personal Property) = 395,682,692 (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) 395,682,692

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)	31.8573%
10. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission	**6.5000%**
11. **Adjusted prior year assessed valuation** (Line 8)	395,682,692
12. **(2022) Tax rate ceiling from prior year** (Summary Page, Line A)	0.1604
13. **Maximum prior year adjusted revenue** from property that existed in both years (Line 11 x Line 12/100)	634,675
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%.	5.0000%
15. **Additional revenue permitted** (Line 13 x Line 14)	31,734
16. **Total revenue permitted in current year*** from property that existed in both years (Line 13 + Line 15)	666,409
17. **Adjusted current year assessed valuation** (Line 4)	521,736,601
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**	0.1277

* 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.

INFORMAL TAX RATE CALCULATOR FILE
Informational Data
For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of Raytown	09-048-0015	Park And 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 in a Prior Even Numbered Year
Informational Summary Page	
A. **Prior year tax rate ceiling** (Prior Year Informational Summary Page, Line F)	0.1604
B. **Current year rate computed** (Informational Form A, Line 18 below)	0.1277
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)	0.1277
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)	**0.1277**

Informational Form A	
9. **Percentage increase in adjusted valuation** (Form A, Line 4 - Line 8 / Line 8 x 100)	31.8573%
10. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission	**6.5000%**
11. **Adjusted prior year assessed valuation** (Form A, Line 8)	395,682,692
12. **(2022) Tax rate ceiling from prior year** (Informational Summary Page, Line A from above)	0.1604
13. **Maximum prior year adjusted revenue** from property that existed in both years (Line 11 x Line 12 / 100)	634,675
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%.	5.0000%
15. **Additional reassessment revenue permitted** (Line 13 x Line 14)	31,734
16. **Total revenue permitted in current year** from property that existed in both years (Line 13 + Line 15)	666,409
17. **Adjusted current year assessed valuation** (Form A, Line 4)	521,736,601
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)	0.1277

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)	

Notice of Public Hearing

City of Raytown Property/Real Estate Tax Levy
Date of Hearing: September 19, 2023
Time: Approximately 7:00 pm
Location: Raytown City Hall Council Chambers
10000 E 59th Street, Raytown MO 64133

ASSESSED VALUATION	2022	2023
Real Estate	$ 307,584,304	$ 438,526,256
Personal Property	88,520,336	83,934,384
Total Valuation:	**$ 396,104,640**	**$ 522,460,640**

TAX RATES (per $100 assessed valuation)	TAX RATE CEILING 2022	ACTUAL TAX RATE	TAX RATE CEILING 2023	PROPOSED TAX RATE
General Operating Fund	0.3179	0.3179	0.2562	0.2562
Parks & Recreation Fund	0.1586	0.1586	0.1277	0.1277
	$ 0.4765	$ 0.4765	$ 0.3839	$ 0.3839

PROPERTY TAX BILLED	FISCAL YEAR 2022-23	FISCAL YEAR 2023-24
General Operating Fund	$ 1,201,953	$ 1,336,656
Parks & Recreation Fund	599,653	666,409
	$ 1,801,606	**$ 2,003,065**

** This notice was prepared utilizing the latest data available from Jackson County. The final tax levy amounts will be determined based on the final assessed valuations furnished by Jackson County.*

Notice of Public Hearing

City of Raytown Property/Real Estate Tax Levy
Date of Hearing: September 19, 2023
Time: Approximately 7:00 pm
Location: Raytown City Hall Council Chambers
10000 E 59th Street, Raytown MO 64133

ASSESSED VALUATION		2022		Preliminary 2023
Real Estate	$	307,584,304	$	450,795,398
Personal Property		88,520,336		83,865,975
Total Valuation:	$	**396,104,640**	$	**534,661,373**

TAX RATES (per $100 assessed valuation)	TAX RATE CEILING 2022	ACTUAL TAX RATE	TAX RATE CEILING 2023	PROPOSED TAX RATE
General Operating Fund	0.3179	0.3179	0.2500	0.2500
Parks & Recreation Fund	0.1586	0.1586	0.1247	0.1247
	$ 0.4765	$ 0.4765	$ 0.3747	$ 0.3747

PROPERTY TAX BILLED	FISCAL YEAR 2022-23	FISCAL YEAR 2023-24
General Operating Fund	$ 1,201,953	$ 1,336,653
Parks & Recreation Fund	599,653	666,723
	$ 1,801,606	**$ 2,003,376**

** This notice was prepared utilizing the latest data available from Jackson County. The final tax levy amounts will be determined based on the final assessed valuations furnished by Jackson County.*

2537601 Jackson Sep. 11, 2023

Kansas City Daily Record
920 Main St
Kansas City, MO, 64105
Phone: 8169312002 Fax: 0

The Daily Record
KANSAS CITY

Affidavit of Publication

See Page 2 for ad proof

To: City of Raytown - Missouri - Michael Stolzle
10000 E 59Th St
Raytown, MO, 64133

Re: Legal Notice 2537601, City of Raytown Property/Real Estate Tax Levy

State of MO }
} SS:
County of Jackson }

I, Amanda Loyet, being duly sworn, depose and say: that I am the Authorized Designee of Kansas City Daily Record, a daily newspaper of general circulation in Kansas City, County of Jackson, State of MO; that a notice, of which the annexed is a printed copy, has been duly and regularly published in the Kansas City Daily Record once each day for 1 consecutive days; and that the date of the publication were as follows: 09/11/2023.

Publishers fee: $121.80 By: Amanda Loyet
Amanda Loyet

Sworn to me on this 11th day of September 2023

By: Karie C Clark

Karie C Clark
Notary Public, State of MO
No. 20404921
Qualified in Lincoln County
My commission expires on
October 19, 2024

KARIE C CLARK
Notary Public - Notary Seal
Lincoln County - State of Missouri
Commission Number 20404921
My Commission Expires Oct 19, 2024

Scott Fitzpatrick
Missouri State Auditor

MEMORANDUM

September 29, 2023

TO: 09-048-0015 City of Raytown

RE: Setting of 2023 Property Tax Rates

The following are the tax rate computational forms that have been reviewed. Please follow the steps below to complete the process of setting your 2023 Property Tax Rate(s).

1. **Lines G - BB on the Summary Page should be completed** to show the actual tax rate(s) to levy.
2. Please **sign and date the Summary Page.**
3. Please **submit the 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 pro forma calculation differs from the questionnaire submitted for review, please review the following line items for the reason(s) for the difference.

- **Form A, Line 2b - New Construction & Improvements - Personal Property**

  Section 137.073.4, RSMo, states that the aggregate increase in valuation of personal property for the current year over that of the previous year is the equivalent of the new construction and improvements factor for personal property.

- **Form A, Line 5 - Prior Year Assessed Valuation**

  If the 2023 questionnaire has a different amount on Form A, Line 5 than was previously submitted, we had to revise the 2022 calculation for this change. The revised 2022 tax rate ceiling is listed on the 2023 Summary Page, Line A. A copy of the revised 2022 calculation is available on your menu screen; please keep this form for your files.

- **(SCHOOL DISTRICTS ONLY) Form A, Line 14**

  We revised the information the school district submitted on Line 14 to the amount computed by the Department of Elementary and Secondary Education (DESE).

If you have any questions about the enclosed forms, please contact the local government section at (573-751-4213.)

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Summary Page

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

City of Raytown	09-048-0015	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)	0.3173
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)	0.2529
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)	0.2529
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)	0.2529
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

9/29/2023

Form A

(2023)

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

City of Raytown	09-048-0015	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. **(2023) 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)	+	(b)	=	
	438,526,256	+	83,934,384	=	522,460,640
	(Real Estate)		(Personal Property)		(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)	+	(b)	=	
	724,039	+	0	=	724,039
	(Real Estate)		Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) **If Line 2b is negative, enter zero**		(Total)

3. **Assessed value of newly added territory**
   obtained from the county clerk or county assessor

	(a)	+	(b)	=	
	0	+	0	=	0
	(Real Estate)		(Personal Property)		(Total)

4. **Adjusted current year assessed valuation**
   (Line 1 total - Line 2 total - Line 3 total) 521,736,601

5. **(2022) 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)	+	(b)	=	
	307,584,304	+	88,520,336	=	396,104,640
	(Real Estate)		(Personal Property)		(Total)

6. **Assessed value of newly separated territory**
   obtained from the county clerk or county assessor

	(a)	+	(b)	=	
	0	+	0	=	0
	(Real Estate)		(Personal Property)		(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)	+	(b)	=	
	0	+	0	=	0
	(Real Estate)		(Personal Property)		(Total)

8. **Adjusted prior year assessed valuation**
   (Line 5 total - Line 6 total - Line 7 total) 396,104,640

Form A **(2023)**

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

City of Raytown	09-048-0015	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)	31.7169%
10. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission	6.5000%
11. **Adjusted prior year assessed valuation** (Line 8)	396,104,640
12. **(2022) Tax rate ceiling from prior year** (Summary Page, Line A)	0.3173
13. **Maximum prior year adjusted revenue** from property that existed in both years (Line 11 x Line 12 / 100)	1,256,840
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%.	5.0000%
15. **Additional revenue permitted** (Line 13 x Line 14)	62,842
16. **Total revenue permitted in current year** * from property that existed in both years (Line 13 + Line 15)	1,319,682
17. **Adjusted current year assessed valuation** (Line 4)	521,736,601
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**	0.2529

* 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

9/29/2023

Summary Page

(2023)

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

City of Raytown	09-048-0015	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)	0.1584
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)	0.1263
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)	0.1263
E.	**Maximum authorized levy** the most recent voter approved rate	0.4000
F.	**Current year tax rate ceiling** maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E)	0.1263
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 **9/29/2023**

Form A

(2023)

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

City of Raytown	09-048-0015	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. **(2023) 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)		+	(b)		=	
	438,526,256			83,934,384		522,460,640
	(Real Estate)			(Personal Property)		(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)		+	(b)		=	
	724,039			0		724,039
	(Real Estate)			Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) **If Line 2b is negative, enter zero**		(Total)

3. **Assessed value of newly added territory**
obtained from the county clerk or county assessor

(a)		+	(b)		=	
	0			0		0
	(Real Estate)			(Personal Property)		(Total)

4. **Adjusted current year assessed valuation**
(Line 1 total - Line 2 total - Line 3 total) 521,736,601

5. **(2022) 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)		+	(b)		=	
	307,584,304			88,520,336		396,104,640
	(Real Estate)			(Personal Property)		(Total)

6. **Assessed value of newly separated territory**
obtained from the county clerk or county assessor

(a)		+	(b)		=	
	0			0		0
	(Real Estate)			(Personal Property)		(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)		+	(b)		=	
	0			0		0
	(Real Estate)			(Personal Property)		(Total)

8. **Adjusted prior year assessed valuation**
(Line 5 total - Line 6 total - Line 7 total) 396,104,640

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form A

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

City of Raytown	09-048-0015	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)	31.7169%
10. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission	6.5000%
11. **Adjusted prior year assessed valuation** (Line 8)	396,104,640
12. **(2022) Tax rate ceiling from prior year** (Summary Page, Line A)	0.1584
13. **Maximum prior year adjusted revenue** from property that existed in both years (Line 11 x Line 12 / 100)	627,430
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%.	5.0000%
15. **Additional revenue permitted** (Line 13 x Line 14)	31,372
16. **Total revenue permitted in current year *** from property that existed in both years (Line 13 + Line 15)	658,802
17. **Adjusted current year assessed valuation** (Line 4)	521,736,601
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 hundreth of a cent. **Enter this rate on the Summary Page, Line B**	0.1263

* 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

Informational Data

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

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
City of Raytown	09-048-0015	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.

Informational Summary Page

		Based on Prior Year Tax Rate Ceiling as if No Voluntary Reductions were Taken
A.	**Prior year tax rate ceiling** (Prior year Informational Summary Page, Line F)	0.3173
B.	**Current year rate computed** (Informational Form A, Line 18 below)	0.2529
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)	0.2529
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)	0.2529

Informational Form A

9.	**Percentage increase in adjusted valuation** (Form A, Line 4 - Line 8 / Line 8 x 100)	31.7169%
10.	**Increase in Consumer Price Index (CPI)** certified by the State Tax Commission	6.5000%
11.	**Adjusted prior year assessed valuation** (Form A, Line 8)	396,104,640
12.	**(2022) Tax rate ceiling from prior year** (Informational Summary Page, Line A from above)	0.3173
13.	**Maximum prior year adjusted revenue** from property that existed in both years (Line 11 x Line 12 / 100)	1,256,840
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%.	5.0000%
15.	**Additional reassessment revenue permitted** (Line 13 x Line 14)	62,842
16.	**Total revenue permitted in current year** from property that existed in both years (Line 13 + Line 15)	1,319,682
17.	**Adjusted current year assessed valuation** (Form A, Line 4)	521,736,601
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)	0.2529

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 **9/29/2023**

Informational Data **(2023)**

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

City of Raytown	09-048-0015	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.

Informational Summary Page

		Based on Prior Year Tax Rate Ceiling as if No Voluntary Reductions were Taken
A.	**Prior year tax rate ceiling** (Prior year Informational Summary Page, Line F)	0.1584
B.	**Current year rate computed** (Informational Form A, Line 18 below)	0.1263
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)	0.1263
E.	**Maximum authorized levy** most recent voter approved rate	0.4000
F.	**Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year** (Lower of Line D or E)	0.1263

Informational Form A

9.	**Percentage increase in adjusted valuation** (Form A, Line 4 - Line 8 / Line 8 x 100)	31.7169%
10.	**Increase in Consumer Price Index (CPI)** certified by the State Tax Commission	6.5000%
11.	**Adjusted prior year assessed valuation** (Form A, Line 8)	396,104,640
12.	**(2022) Tax rate ceiling from prior year** (Informational Summary Page, Line A from above)	0.1584
13.	**Maximum prior year adjusted revenue** from property that existed in both years (Line 11 x Line 12 / 100)	627,430
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%.	5.0000%
15.	**Additional reassessment revenue permitted** (Line 13 x Line 14)	31,372
16.	**Total revenue permitted in current year** from property that existed in both years (Line 13 + Line 15)	658,802
17.	**Adjusted current year assessed valuation** (Form A, Line 4)	521,736,601
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)	0.1263

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)	