

**CITY OF JOPLIN  
COUNCIL AGENDA ITEM**

**ITEM**

Council Bill 2021-519 – Approving the real property tax levy in the City of Joplin

**MEETING DATE**

August 16, 2021

**ORIGINATING DEPT**

Finance

**ATTACHMENTS**

CB 2021-519 Ordinance; Public Hearing Notice; and Average Property Tax Calculation

**REVIEWED BY**

Department Head: Leslie Haase; City Attorney: Peter Edwards; City Manager: Nick Edwards

**SUMMARY**

This Council Bill approves the real property tax levy in the City of Joplin, including the Library property tax levy.

**BACKGROUND**

A public hearing was held earlier in the meeting to discuss the proposed fiscal year 2021-2022 property tax levy for the City of Joplin and for the affirmation of the tax levy of the Joplin Public Library District. The maximum authorized property tax levy is 54.0 cents and the CPI is 1.4% based on calculations by the State Auditor’s office. The property tax of the City of Joplin represents a very small portion of the overall property tax liability for the citizens of Joplin. Property tax provides nearly 1.7% of the general government revenue and is used to fund a portion of Health, Parks and Solid Waste activities.

Staff is recommending the acceptance of the amount calculated utilizing the State Auditor’s worksheet at \$.1746, which represents a small decrease in the City property tax rate from \$.1806. The library rate will also decrease slightly from \$.2545 to \$.2453 as set forth by Missouri Statute. The total rate will decrease from \$.4351 from \$.4199 per \$100 of assessed valuation. Property tax is expected to generate \$1,208,385.00 for the City and \$1,513,728 for the library. The property tax for a home with an assessed valuation of \$100,000 will decrease from \$82.67 to \$79.78 for both the city and the library portion of the property tax.

According to preliminary assessment valuations for 2021 released by the County Clerk’s Offices of Jasper and Newton Counties, the assessed valuations for each county for the city are:

	<u>2020</u>	<u>2021</u>
Jasper County	\$520,635,871	\$557,515,098
Newton County	<u>158,044,568</u>	<u>163,409,777</u>
Total – Both Counties	\$678,680,439	\$720,924,875

**FUNDING SOURCE**

This item is not applicable for this agenda item.

**RECOMMENDATION**

Staff recommends approval of this council bill on an emergency basis. Property tax rates must be set by the end of August by state statute.

CITY OF JOPLIN  
PUBLIC HEARING

The City of Joplin, Missouri will hold a public hearing during a regular council meeting of the City Council on Monday, August 16, 2021 at 6:00 p.m. in the Council Chambers of the Joplin City Hall located at 602 South Main Street, Joplin, Missouri.

The purpose of the hearing will be to obtain public input concerning the proposed real estate tax levy for the 2021-2022 fiscal year. The tables below provide the preliminary assessed valuations for 2020 and 2021 of taxable real property located within the City of Joplin and the Joplin Library District for comparative purposes. Also presented are the estimated net tax collections for each of the funds for which a tax is levied. Final rates adopted by Council may change slightly due to final assessed values sent to the State by the County.

Entity	2020 Locally Assessed Valuation	2021 Locally Assessed Valuation	2021-2022 Estimated Tax Revenue	Estimated Delinquent Taxes (4%)	2021-2022 Estimated Net Tax Receipts
City of Joplin	\$678,680,439	\$720,924,875	\$1,258,735	\$50,349	\$1,208,385
Joplin Public Library	\$602,981,714	\$642,804,921	\$1,576,800	\$63,072	\$1,513,728
			\$2,835,535	\$113,421	\$2,722,114

TAX REVENUE ESTIMATES FOR 2020-2021

Fund	2021 Tax Rate	Proposed 2022 Tax Rate	Estimated 2021 Net Tax Revenues	Projected 2022 Net Tax Revenues
Health & Welfare Fund	\$0.0602	\$0.0582	\$392,223	\$402,795
Parks & Recreation Fund	\$0.0602	\$0.0582	\$392,223	\$402,795
Solid Waste Mgmt Fund	\$0.0602	\$0.0582	\$392,223	\$402,795
Joplin Public Library	\$0.2545	\$0.2453	\$1,473,205	\$1,513,728
<b>TOTALS</b>	<b>\$0.4351</b>	<b>\$0.4199</b>	<b>\$2,649,874</b>	<b>\$2,722,114</b>

Leslie Haase, C.P.A., C.M.A.  
Director of Finance  
City of Joplin, Missouri

CITY OF JOPLIN, MISSOURI  
 PROPERTY TAX LEVY CALCULATION  
 FOR FISCAL YEAR 2021-2022

**NEW TAX RATE**

APPRAISED VALUE OF RESIDENCE	MULTIPLIED BY	ASSESSMENT RATIO FOR RESIDENTIAL	DIVIDED BY	PER \$100 OF ASSESSED VALUATION	MULTIPLIED <b>CITY &amp; LIBRARY</b> RATE	EQUALS	TAX LIABILITY PER YEAR
\$ 100,000.00	X	19%	/	100	0.4199	=	\$ 79.78

**PRIOR YEAR TAX RATE**

APPRAISED VALUE OF RESIDENCE	MULTIPLIED BY	ASSESSMENT RATIO FOR RESIDENTIAL	DIVIDED BY	PER \$100 OF ASSESSED VALUATION	MULTIPLIED <b>CITY &amp; LIBRARY</b> RATE	EQUALS	TAX LIABILITY PER YEAR
\$ 100,000.00	X	19%	/	100	0.4351	=	\$ 82.67

**Total Decrease in Tax Liability** \$ (2.89)

**COUNCIL BILL NO. 2021-519**

**ORDINANCE NO.**

AN ORDINANCE levying taxes in the City of Joplin, Missouri for the year 2021 in the amount of Seventeen and Forty-Six Hundredths Cents (\$0.1746) on One Hundred Dollars of valuation of all real property in said City, and levying taxes in the Joplin Public Library District for the year 2021 in the amount of Twenty-Four and Fifty-Three Hundredths Cents (\$0.2453) on One Hundred Dollars of valuation of all real property in said District, and containing an emergency clause.

**BE IT ORDAINED by the Council of the City of Joplin, Missouri, as follows:**

Section 1. There be and is hereby levied Five and Eighty-Two Hundredths Cents (\$0.0582) on One Hundred Dollars valuation of all such property as is assessed by the City and County Assessors jointly, except household property, as passed upon and equalized by the Board of Equalization for the purposes of creating a fund for Health and Welfare of the City of Joplin.

Section 2. There be and is hereby levied Five and Eighty-Two Hundredths Cents (\$0.0582) on One Hundred Dollars valuation of all such property as is assessed by the City and County Assessors jointly, except household property, as passed upon and equalized by the Board of Equalization for the purposes of creating a fund for Solid Waste Management of the City of Joplin.

Section 3. There be and is hereby levied Five and Eighty-Two Hundredths Cents (\$0.0582) on One Hundred Dollars valuation of all such property as is assessed by City and County Assessors jointly, except household property, as passed upon and equalized by the Board of Equalization for the purposes of creating a fund for Parks and Recreation of the City of Joplin.

Section 4. There be and is hereby levied Twenty-Four and Fifty-Three Hundredths Cents (\$0.2453) on One Hundred Dollars valuation of all such property as is assessed by the City and County Assessors jointly, except household property, as passed upon and equalized by the Board of Equalization for the purpose of creating a fund for the Public Library District of the City of Joplin.

Section 5. That this Ordinance, fixing a tax rate or assessment of the City, is an emergency within the meaning of Section 2.12(5) of THE HOME RULE CHARTER OF THE CITY OF JOPLIN, MISSOURI, as an ordinance setting a tax rate and shall be in full force and effect immediately from and after its passage and approval.

**COUNCIL BILL NO. 2021-519**

PASSED BY THE COUNCIL OF THE CITY OF JOPLIN, MISSOURI, this \_\_\_\_\_

day of \_\_\_\_\_, 2021, by a \_\_\_\_\_ vote.

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Ryan D. Stanley, Mayor

ATTEST:

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Barbara J. Gollhofer, City Clerk

APPROVED AS TO FORM:

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Peter C. Edwards, City Attorney