

**ST. CHARLES COUNTY AMBULANCE DISTRICT
PUBLIC HEARING OVERVIEW
SEPTEMBER 24, 2020**

- I. CALL TO ORDER** - The meeting will be held at District Headquarters and is scheduled to begin as soon as Open Session of the 7:00 p.m. Board Meeting is called.
- II. PUBLIC COMMENTS** – The Chair will inform the public that the District having published notice of a Public Hearing (copy attached) to be held Thursday, September 24, 2020 prior to open session of the 7:00 p.m. Board Meeting in the St. Charles County Business Record on September 2nd, 2020 and September 9th (copy attached) will now set 2020 Tax Rate.

The Chair will now ask for public comments regarding setting tax rate for the General Fund and the Debt Service Fund for 2020.

- III. ADOPT 2020 TAX RATE AND RESOLUTION #20-03** – Board will adopt Resolution #20-03 *Setting Of Annual Tax Rates for the Year 2020* (Resolution attached), which will set the General Fund tax rate for 2020 at \$0.2195 per one hundred dollars of assessed valuation and the Debt Service Fund tax rate at \$0.0400 per one hundred dollars of assessed valuation. Roll call vote should be taken.
- IV. ADJOURNMENT**– Board will adjourn the Public Hearing.

**NOTICE OF PUBLIC HEARING
IMMEDIATELY FOLLOWING CALL TO ORDER OF
OPEN SESSION OF 7:00 P.M. BOARD MEETING**

Public notice is hereby given that a public meeting of the Board of Directors of the St. Charles County Ambulance District will be held at the District's Offices, 4169 Old Mill Parkway in St. Peters, Missouri, on September 24, 2020 at 7:00 p.m., to consider and act upon the matters on the following tentative agenda and such other matters as may be presented at the meeting and determined to be appropriate for discussion at that time.

- I. CALL TO ORDER
- II. PUBLIC COMMENTS
- III. ADOPT 2020 TAX RATE & RESOLUTION #20-03
- IV. ADJOURNMENT

Raymond Bauer
Secretary of the Board of Directors

Posted: 09/23/2020 by Noon

By: 

St. Charles County Ambulance District

PUBLIC HEARING - 2020 TAX RATES

~

THURSDAY-SEPTEMBER 24, 2020-7PM

Rognan & Associates

**ST. CHARLES COUNTY AMBULANCE DISTRICT
PUBLIC HEARING NOTICE**

TAKE NOTICE that the St. Charles County Ambulance District, St. Charles County, Missouri will hold a public hearing on Thursday, September 24, 2020, at the hour of 7:00 P.M. at Administration Building, 4169 Old Mill Parkway, St. Peters, Missouri, 63376, within the said District, at which meeting residents of said District may be heard concerning the property tax rates proposed to be set by said District. The tax rate shall be set to produce revenues which the budget for the fiscal year beginning January 1, 2021, shows to be required from property tax after all adjustments are made to conform to the provisions of Sec.'s 137.073, 137.115, 113.245 and 67.110 RsMo., and Article X, Sec 22 of the Missouri Constitution.

Each tax rate is determined by dividing the amount of revenue required by the current tax year assessed valuation (less any tax increment finance district.) The result is multiplied by 100 so the tax rate will be expressed in cents per \$100.00 of assessed valuation.

The tax rates outlined herein are merely proposed and subject to increase or decrease when final figures are received by the District. The final tax levies to be set by the District shall be established in accordance with the provisions of Sec.'s 137.073, 137.115, 113.245 and 67.110 RsMo., and Article X, Sec 22 of the Missouri Constitution, and said determinations shall be made in accordance with the District's tax calculations which shall be available at the public hearing.

Assessed Valuation	Real Estate	Personal Property and other tangible property	Total
Current Tax Year - 2020 (Post BOE)	8,220,085,776	1,517,361,880	9,737,447,656
Prior Tax Year - 2019 (Post BOE)	8,049,827,269	1,447,031,732	9,496,859,001

Proposed 2020 Tax Rates (per \$100)	Proposed 2020 Tax Rates
General	\$0.2195
Debt Service	0.0400
Total	\$0.2595

Anticipated Tax Revenue - Budget Year 2021	Proposed Tax Revenue \$	Total \$ Increase (Decrease)	Total % Increase (Decrease)
General	\$21,373,698	\$528,092	2.53%
Debt Service	3,894,979	96,235	2.53%
Total	\$25,268,677	\$624,327	2.53%

New Construction Anticipated Tax Revenue - Budget Year 2021 (Memo Only)

\$337,967

BY ORDER OF THE BOARD OF DIRECTORS OF ST. CHARLES COUNTY AMBULANCE DISTRICT OF ST. CHARLES COUNTY, MISSOURI

Please Note: The proposed tax rates are set based on the latest information available to the District from the St. Charles County Assessor's Office and the Missouri State Auditor's Office, and shall be set in compliance with Missouri State statutes.

The proposed tax rates are subject to revision.

**ST. CHARLES COUNTY AMBULANCE DISTRICT
PUBLIC HEARING NOTICE**

	① POST B-O-E 08/24/2020 2020	② POST B-O-E 08/22/2019 2019	③ \$	④ %
Combined Real Estate, net of TIF:	8,220,085,776	8,049,827,269	170,258,507	2.12%
Total Combined Real Estate, net of TIF	8,220,085,776	8,049,827,269	170,258,507 ✓	2.12% ✓
Combined Personal Property:	1,517,361,880	1,447,031,732	70,330,148	4.86%
Total Combined Personal Property	1,517,361,880	1,447,031,732	70,330,148 ✓	4.86% ✓
Total Tax Assessments	9,737,447,656	9,496,859,001	240,588,655 ✓	2.53% ✓
NEW Construction	130,237,573	189,353,633	(59,116,060) ✓	-31.22% ✓

ST. CHARLES COUNTY AMBULANCE DISTRICT PUBLIC HEARING NOTICE

	① Real Estate	② Personal Property	③ TOTAL
Proposed Tax Rates:			
General			
2020	0.2195	0.2195	0.2195
2019	0.2195	0.2195	0.2195
Difference	0.0000 ✓	0.0000 ✓	0.0000 ✓
Debt Service			
2020	0.0400	0.0400	0.0400
2019	0.0400	0.0400	0.0400
Difference	0.0000 ✓	0.0000 ✓	0.0000 ✓
TOTAL TAX RATE (ALL FUNDS)			
2020	0.2595 ✓	0.2595 ✓	0.2595 ✓
2019	0.2595	0.2595	0.2595
Difference	0.0000 ✓	0.0000 ✓	0.0000 ✓

**ST. CHARLES COUNTY AMBULANCE DISTRICT
PUBLIC HEARING NOTICE**

Anticipated Revenue - Budget Year 2021	\$
General	21,373,698
Debt Service	3,894,979
Total	25,268,677

Anticipated Revenue - Budget Year 2020	\$
General	20,845,606
Debt Service	3,798,744
Total	24,644,349

Anticipated Revenue - Increase (Decrease)	\$	% Change
General	528,092 ✓	2.53% ✓
Debt Service	96,235 ✓	2.53% ✓
Total	624,328 ✓	2.53% ✓

Certification of the St. Charles County property tax rolls after BOE

ST CHARLES COUNTY AMBULANCE DIST

2020 Assessed Value ✓

Classification of Property

Personal Property: \$1,474,620,001

Total for Personal Property \$1,474,620,001

Real Estate:

Agricultural \$22,837,154

Residential \$6,334,229,324

Commercial \$1,638,544,977

Subtotal Real Estate \$7,995,611,455

Total for Real Estate \$7,995,611,455

Locally Assessed Utilities:

Real Estate:

Agricultural \$63,709

Residential \$83,617

Commercial \$23,069,026

Construction Work in Progress \$6,320,549

Subtotal Real Estate \$29,536,901

Personal Property: \$12,860,310

Construction Work in Progress: \$3,304,426

Subtotal Personal Property \$15,664,736

Total for Locally Assessed Utilities \$45,201,637

GRAND TOTAL: \$9,515,433,093

New Construction Real Estate \$130,237,573 ✓

New Construction Locally Assessed Utility-Real Estate \$0

New Construction Personal Property \$60,400,753

New Construction Locally Assessed Utility-Personal Property \$4,333,056

Annexation (combined) \$0


De-Annexation (combined) \$0

State Assessed Real Property \$194,937,420

State Assessed Personal Property \$27,077,143

Total Certified Value after Board of Equalization (BOE) \$9,737,447,656 ✓

*New Construction for Personal Property and Locally Assessed Utilities-Personal Property are based on an increase in the files from July 1, 2019 through July 1, 2020.

Respectfully submitted,


Missouri Lawyers Media

Missouri Lawyers Weekly, St Louis Daily Record, St Charles Business Record The Countian (St Louis, Jefferson), The Daily Record and LAN
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**ST. CHARLES COUNTY AMBULANCE DISTRICT
 PUBLIC HEARING NOTICE**

TAKE NOTICE that the St. Charles County Ambulance District, St. Charles County, Missouri will hold a public hearing on Thursday, September 24, 2020, at the hour of 7:00 P.M. Administration Building, 4169 Old Mill Parkway, St. Peters, Missouri, 63376, at which meeting residents of said District may be heard concerning the property tax rates proposed to be set by said District. The tax rate shall be set to produce revenues which the budget for the fiscal year beginning January 1, 2021, shows to be required from property tax after all adjustments are made to conform to the provisions of Sec.'s 137.073, 137.115, 113.245 and 67.110 Rsmo., and Article X, Sec 22 of the Missouri Constitution.

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The tax rates outlined herein are merely proposed and subject to increase or decrease when final figures are received by the District. The final tax levies to be set by the District shall be established in accordance with the provisions of Sec.'s 137.073, 137.115, 113.245 and 67.110 Rsmo., and Article X, Sec 22 of the Missouri Constitution, and said determinations shall be made in accordance with the District's tax calculations which shall be available at the public hearing.

	Real Estate	Personal Property and other tangible property	Total
Assessed Valuation			
Current Tax Year - 2020 (Post B-O-E)	8,220,085,776	1,517,361,880	9,737,447,656
Prior Tax Year - 2019 (Post B-O-E)	8,049,827,269	1,447,031,732	9,496,859,001
Proposed 2020 Tax Rates (per \$100)	Proposed 2020 Tax Rates		
General	\$0.2195		
Debt Service	0.0400		
Total	\$0.2595		
Anticipated Tax Revenue - Budget Year 2021	Proposed Tax Revenue \$	Total \$ Increase (Decrease)	Total % Increase (Decrease)
General	\$21,373,698	\$528,092	2.53%
Debt Service	3,894,979	96,235	2.53%
Total	\$25,268,677	\$624,327	2.53%
New Construction Anticipated Tax Revenue - Budget Year 2021 (Memo Only)			\$337,967

BY ORDER OF THE BOARD OF DIRECTORS OF ST. CHARLES COUNTY AMBULANCE DISTRICT OF ST. CHARLES COUNTY, MISSOURI

Please Note: The proposed tax rates are set based on the latest information available to the District from the St. Charles County Assessor's Office and the Missouri State Auditor's Office, and shall be set in compliance with Missouri State statutes.

The Proposed tax rates are subject to revision.

11914652 St. Charles Sept. 2, 2020



NICOLE GALLOWAY, CPA
Missouri State Auditor

MEMORANDUM

August 27, 2020

TO: 01-092-0001 St. Charles County AD

RE: Setting of 2020 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 2020 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 2020 questionnaire has a different amount on Form A, Line 5 than was previously submitted, we had to revise the 2019 calculation for this change. The revised 2019 tax rate ceiling is listed on the 2020 Summary Page, Line A. Your primary County Clerk should forward a copy of the revised 2019 calculation; please keep this form for your files.

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

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

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/27/2020

Form A

(2020)

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

St. Charles County AD 01-092-0001 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. (2020) 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) 8,220,085,776 (Real Estate) + (b) 1,517,361,880 (Personal Property) = 9,737,447,656 (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) 130,237,573 (Real Estate) + (b) 71,088,492 (Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is negative, enter zero) = 201,326,065 (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)

9,536,121,591

5. (2019) 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) 8,049,827,269 (Real Estate) + (b) 1,447,031,732 (Personal Property) = 9,496,859,001 (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) 2,113,079 (Real Estate) + (b) 758,344 (Personal Property) = 2,871,423 (Total)

8. Adjusted prior year assessed valuation

(Line 5 total - Line 6 total - Line 7 total)

9,493,987,578



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/27/2020

Form A

(2020)

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

St. Charles County AD	01-092-0001	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)	0.4438%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	2.3000%
11. Adjusted prior year assessed valuation (Line 8)	9,493,987,578
12. (2019) Tax rate ceiling from prior year (Summary Page, Line A)	0.2195
13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100)	20,839,303
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%.	0.4438%
15. Additional revenue permitted (Line 13 x Line 14)	92,485
16. Total revenue permitted in current year * from property that existed in both years (Line 13 + Line 15)	20,931,788
17. Adjusted current year assessed valuation (Line 4)	9,536,121,591
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	0.2195

* 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

8/27/2020

Informational Data

(2020)

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

St. Charles County AD	01-092-0001	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)	0.2195
B. Current year rate computed (Informational Form A, Line 18 below)	0.2195
C. Amount of increase authorized by voters for current year (Informational Form B, Line 15 below)	
D. Rate to compare to maximum authorized levy (Line B if no election, otherwise Line C)	0.2195
E. Maximum authorized levy most recent voter approved rate	0.2496
F. Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year (Lower of Line D or E)	0.2195

Informational Form A

9. Percentage increase in adjusted valuation (Form A, Line 4 - Line 8 / Line 8 x 100)	0.4438%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	2.3000%
11. Adjusted prior year assessed valuation (Form A, Line 8)	9,493,987,578
12. (2019) Tax rate ceiling from prior year (Informational Summary Page, Line A from above)	0.2195
13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100)	20,839,303
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%.	0.4438%
15. Additional reassessment revenue permitted (Line 13 x Line 14)	92,485
16. Total revenue permitted in current year from property that existed in both years (Line 13 + Line 15)	20,931,788
17. Adjusted current year assessed valuation (Form A, Line 4)	9,536,121,591
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)	0.2195

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)	
8. Adjusted prior year assessed valuation (Form A, Line 8)	
9. Maximum prior year adjusted revenue from property that existed in both years (Line 7 x Line 8 / 100)	
10. Consumer Price Index (CPI) certified by the State Tax Commission	
11. Permitted revenue growth for CPI (Line 9 x Line 10)	
12. Total revenue allowed from the additional voter approved increase from property that existed in both years (Line 9 + Line 11)	
13. Adjusted current year assessed valuation (Form A, Line 4)	
14. Adjusted voter approved increased tax rate (Line 12 / Line 13 x 100)	
15. Amount of rate increase authorized by voters for the current year (If Line 7 > Line 14, then Line 7, otherwise, Line 14)	



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/27/2020

Form C

(2020)

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

St. Charles County AD 01-092-0001 Debt Service
Name of Political Subdivision Political Subdivision Code Purpose of Levy

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

Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes

The tax rate for debt service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments.

Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.

- 1. Total current year assessed valuation obtained from the county clerk or county assessor (Form A, Line 1 total) 9,737,447,656
2. Amount required to pay debt service requirements during the next calendar year (i.e. Assuming the current year is year 1, use January - December year 2 payments to complete the year 1 Form C) Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agent or paying agent due during the next calendar year. 3,995,044
3. Estimated costs of collection and anticipated delinquencies (i.e. collector fees & commissions & assessment fund withholdings) Experience in prior years is the best guide for estimating uncollectible taxes. It is usually 2% to 10% of Line 2 above. 100,000
4. Reasonable reserve up to one year's payment (i.e. Assuming the current year is year 1, use January - December year 3 payments to complete the year 1 Form C) It is important that the debt service fund have sufficient reserves to prevent any default on the bonds. Include payments for the year following the next calendar year, accounted for on Line 2. 3,999,691
5. Total required for debt service (Line 2 + Line 3 + Line 4) 8,094,735
6. Anticipated balance at end of current calendar year Show the anticipated bank or fund balance at December 31st of this year (this will equal the current balance minus the amount of any principal or interest due before December 31st plus any estimated investment earning due before December 31st). Do not add the anticipated collections of this tax into this amount. 2,150,000
7. Property tax revenue required for debt service (Line 5 - Line 6) Line 6 is subtracted from Line 5 because the debt service fund is only allowed to have the payments required for the next calendar year (Line 2) and the reasonable reserve of the following year's payment (Line 4). Any current balance in the fund is already available to meet these requirements so it is deducted from the total revenues required for debt service purposes. 5,944,735
8. Computation of debt service tax rate (Line 7 / Line 1 x 100) Round a fraction to the nearest one/one hundredth of a cent. 0.0611
9. Less voluntary reduction by political subdivision <0.0211>
10. Actual rate to be levied for debt service purposes * (Line 8 - Line 9) Enter this rate on Line AA of the Summary Page. 0.0400

* The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.

ST. CHARLES COUNTY AMBULANCE DISTRICT

RESOLUTION NO. 20-03

WHEREAS, The Board of Directors of the St. Charles County Ambulance District of St. Charles County, Missouri, at a public hearing held September 24, 2020, discussed the financial affairs and expenses for the St. Charles County Ambulance District's 2021 fiscal year; and,

WHEREAS, a Public Hearing is required by the Missouri Revised Statutes concerning the proposed budget and tax rate with said Public Hearing being held on September 24, 2020, and,

WHEREAS, The Board of Directors of the St. Charles County Ambulance District of St. Charles County, Missouri, after study of the District's finances and contingent expenses for 2021, which includes general operating and debt service expenses, have arrived at a regular tax levy for the 2020 tax year for utilization in the 2021 fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ST. CHARLES COUNTY AMBULANCE DISTRICT OF ST. CHARLES COUNTY, MISSOURI, AS FOLLOWS:

The 2020 tax levy within the St. Charles County Ambulance District, when levied upon every dollar of taxable tangible property within the St. Charles County Ambulance District shown by the last completed assessment, shall be a total of **\$0.2595 Cents** per one hundred (\$100.00) dollars assessed valuation and is broken down as follows:

1. The 2020 general fund tax levy within the St. Charles County Ambulance District, when levied upon every dollar of taxable tangible property within the St. Charles County Ambulance District shown by the last completed assessment, shall be a total of **\$0.2195 Cents** per one hundred (\$100.00) dollars assessed valuation for the general operating expenses as provided in Sections 190.074 of the Revised Statutes of Missouri.
2. The 2020 debt service tax levy within the St. Charles County Ambulance District, when levied upon every dollar of taxable tangible property within the St. Charles County Ambulance District shown by the last completed assessment, shall be a total of **\$0.0400 Cents** per one hundred (\$100.00) dollars assessed valuation for the purpose of providing revenue required for debt service as provided in Section 190.065 of the Revised Statutes of Missouri.

3. Pursuant to Senate Bill 870 enacted into law by the 99th General Assembly of the Missouri Legislature and signed by the Governor, the District shall set an annual reimbursement rate for financing pursuant to Chapter 99 RSMo, Chapter 100 RSMo and Chapter 353 RSMo. **The reimbursement rate for the District beginning upon the approval of the District's tax rate shall be 100%.** Beginning August 28, 2018 and thereafter, the District shall be entitled to reimbursement from the special allocation funds as defined in Chapter 99 RSMo in the amount of 100% of the District's tax. **This applies to all tax increment financing (TIF) projects approved after August 28, 2004.** Moreover, the District shall be reimbursed an amount of 100% of the ad valorem real, personal and other tangible property tax revenues that the District would have received in the absence of a tax abatement under Chapter 100 RSMo and Chapter 353 RSMo. **These reimbursements are applicable to all tax increment financing, tax abatements and special allocation funds financing or amendments filed after August 28, 2018.**
4. A duly authenticated copy of this Resolution is to be submitted to the Collector of Revenue of St. Charles County, Missouri for collection of the tax rate upon the assessed valuation of all taxable tangible property within the District, in addition to several other taxes, as may be levied by the St. Charles County Council.

THIS RESOLUTION UNANIMOUSLY ADOPTED THIS 24th DAY OF SEPTEMBER 2020.

ST. CHARLES COUNTY AMBULANCE DISTRICT BOARD OF DIRECTORS

_____, Chairman

ATTEST:

_____, Treasurer

_____, Secretary

(SEAL)

ST. CHARLES COUNTY AMBULANCE DISTRICT

Home	Annual	Monthly	Daily
500,000	246.53	20.54	0.68
475,000	234.20	19.52	0.64
450,000	221.87	18.49	0.61
425,000	209.55	17.46	0.57
400,000	197.22	16.44	0.54
375,000	184.89	15.41	0.51
350,000	172.57	14.38	0.47
325,000	160.24	13.35	0.44
300,000	147.92	12.33	0.41
275,000	135.59	11.30	0.37
250,000	123.26	10.27	0.34
225,000	110.94	9.24	0.30
200,000	98.61	8.22	0.27
195,000	96.14	8.01	0.26
190,000	93.68	7.81	0.26
185,000	91.21	7.60	0.25
180,000	88.75	7.40	0.24
175,000	86.28	7.19	0.24
170,000	83.82	6.98	0.23
165,000	81.35	6.78	0.22
160,000	78.89	6.57	0.22
155,000	76.42	6.37	0.21
150,000	73.96	6.16	0.20
145,000	71.49	5.96	0.20
140,000	69.03	5.75	0.19
135,000	66.56	5.55	0.18
130,000	64.10	5.34	0.18
125,000	61.63	5.14	0.17
120,000	59.17	4.93	0.16
115,000	56.70	4.73	0.16
110,000	54.24	4.52	0.15
105,000	51.77	4.31	0.14
100,000	49.31	4.11	0.14
95,000	46.84	3.90	0.13
90,000	44.37	3.70	0.12
85,000	41.91	3.49	0.11
80,000	39.44	3.29	0.11
75,000	36.98	3.08	0.10
70,000	34.51	2.88	0.09
65,000	32.05	2.67	0.09

✓ RESIDENTIAL TAX RATE OF \$0.2595 cents, per \$100 in assessed valuation