

COUNTY OF JEFFERSON)
)
 STATE OF MISSOURI) SS
)
 NORTH JEFFERSON COUNTY)
 AMBULANCE DISTRICT)

**NOTICE OF PUBLIC HEARING FOR DETERMINING
 THE SPECIAL PENSION TAX LEVY**

TAKE NOTICE that the Board of Directors of North Jefferson County Ambulance District shall conduct a public hearing on the proposed rate of tax, upon real and personal property, for the calendar year 2015. Any citizens of the District may be heard at such hearing. The hearing shall be in the Boardroom of North Jefferson County Ambulance District, at 2820 Horrell Lane, High Ridge, Missouri at 6:00 p.m., on September 21, 2015. The proposed rates of the tax levy of the District will be voted upon and approved as listed below. The tax rate is determined by the county based on past voter approval. The following is the assessed valuation as determined by the Jefferson County of Missouri:

**Assessed Valuations
 Of
 Jefferson County Missouri
 For
 North Jefferson County Ambulance District**

<u>Categories</u>	<u>2015</u>
RE-Residential	\$212,729,800
RE-Agriculture & Horticulture	\$221,264
RE-Commercial & Industrial	\$53,839,400
Personal Property	\$69,550,575
Locally Assessed RR & U –	\$7,428
State Assessed RR & U –	\$11,758,395
Total Real	\$266,790,464
Total Personal	\$67,819,308
Total	\$348,106,862
New Construction & Improvements (Deduction)	\$2,485,700
Adjusted total (State Auditor Susan Montee)	\$345,476,785

Proposed Special Pension tax rate for the North Jefferson County Ambulance District is assessed at a rate of **0.0493** per \$100 of assessed valuation. The total proposed tax would be **\$170,320.06**. This will be for 2015 – 2016 fiscal year pension budget.

Posted by order of the Board of Directors, North Jefferson County Ambulance District of Jefferson County Missouri this 21th day of September, 2015

North Jefferson County Ambulance District Of Jefferson County Missouri

By: Carla Hloben /a/
 Carla Hloben, Chairperson
 Board of Directors



Tax Rate Summary

(2015)

For Political Subdivisions OTHER THAN SCHOOLS Levying a Single Rate on ALL PROPERTY

North Jefferson Co Ambulance Dist 01-050-0003 Pension
Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

The information to complete the Tax Rate 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.

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 Tax Rate Summary Page, Line F minus Line H) 0.0498
3. Current Year Rate Computed Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073, RSMo. If no Voter Approved Increase (Form A, Line 18) 0.0493
C. Amount of Rate Increase Authorized by Voters for Current Year (If Same Purpose) Greater of the Voter Approved Increase or Voter Approved Increase Adjusted to provide the revenue available if applied to prior assessment & increased by the CPI %. (Form B, Line 15)
D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling [Line B (if no election), Otherwise Line C (if there was an election)] 0.0493
E. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate 0.0500
F. Current Year Tax Rate Ceiling (Lower of Line D or E) Maximum Legal Rate to Comply with Missouri Laws 0.0493
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 Estimate 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
Plus Allowable Recoupment Rate added to Tax Rate Ceiling (Line F). If Applicable (Attach Form G or H)
I. Tax Rate To Be Levied (Line F - Line G1 - Line G2 - Line H + Line I) 0.0493
AA. Rate To Be Levied For Debt Service If Applicable (Form C, Line 10)
3B. Additional Special Purpose Rate Authorized By Voters After the Prior Year Tax Rates were Set. Greater of the Voter Approved Increase or Voter Approved Increase Adjusted to provide the revenue available if applied to prior year assessment & increased by CPI %. (Form B, Line 15 if Different Purpose)

CERTIFICATION

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 knowledge and belief.

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

9/21/2015 (Date) Jamie Guin (Signature) Jamie Guin (Print Name) 636-677-3399 (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)



Tax Rate Form A

(2015)

For Political Subdivisions OTHER THAN SCHOOLS Levying a Single Rate on ALL PROPERTY

North Jefferson Co Ambulance Dist 01-050-0003 Pension
Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

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

1. (2015) 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) 278,556,287 (Real Estate) + (b) 69,550,575 (Personal Property) = 348,106,862 (Total)

2. Assessed Valuation of New Construction and 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) 2,485,700 (Real Estate) + (b) 144,377 (Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is Negative, Enter Zero) = 2,630,077 (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) 345,476,785]

5. (2014) Prior Year Assessed Valuation

Include prior year 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 re-calculate the Prior Year Tax Rate Ceiling. Enter the revised Prior Year Tax Rate Ceiling on this year's Tax Rate Summary Page, Line A.

(a) 269,601,656 (Real Estate) + (b) 69,406,198 (Personal Property) = 339,007,854 (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)] 339,007,854



Tax Rate Form A

(2015)

For Political Subdivisions OTHER THAN SCHOOLS Levying a Single Rate on ALL PROPERTY

North Jefferson Co Ambulance Dist 01-050-0003 Pension
Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

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 on the Informational Tax Rate Data page at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political Subdivision Use in Calculating its Tax Rate

Table with 2 columns: Description and Value. Rows include: 9. Percentage Increase in Adjusted Valuation (1.9082%), 10. Increase in Consumer Price Index (0.8000%), 11. Adjusted Prior Year Assessed Valuation (339,007,854), 12. (2014) Tax Rate Ceiling From Prior Year (0.0498), 13. Maximum Prior Year Adjusted Revenue (168,826), 14. Permitted Reassessment Revenue Growth (0.8000%), 15. Additional Reassessment Revenue Permitted (1,351), 16. Total Revenue Permitted in Current Year (170,177), 17. Adjusted Current Year Assessed Valuation (345,476,785), 18. Maximum Tax Rate Permitted by Article X, Section 22 and Section 137.073 RSMo (0.0493).

A negative figure on Line 9 is treated as a zero for Line 14 purposes. Do not enter less than 0, nor more than 5%.

* 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.



Informational Tax Rate Data

(2015)

For Political Subdivisions OTHER THAN SCHOOLS Levying a Single Rate on ALL PROPERTY

North Jefferson Co Ambulance Dist

01-050-0003

Pension

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 Tax Rate Summary Page Information

Table with 2 columns: Description (A-F) and Value (0.0498, 0.0493, etc.)

Informational Form A, Page 2 Information

Table with 2 columns: Description (9-18) and Value (1.9082%, 0.8000%, 339,007,854, etc.)

Informational Form B, Page 2 Information

Table with 2 columns: Description (6-15) and Value (blank, blank, blank, etc.)