

Central County  
Fire & Rescue  
Fire Protection District

**Public Hearing - 2023 Tax Rates**

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**Wednesday - September 13, 2023 - 5:00PM**

**Rognan & Associates**

# CENTRAL COUNTY FIRE & RESCUE

## PUBLIC HEARING NOTICE

TAKE NOTICE that the Central County Fire & Rescue District, St. Charles County, Missouri will hold a public hearing on Wednesday, September 13, 2023, at the hour of 5:00 P.M. at the Administration Building, 1220 Cave Springs Blvd., 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, 2024, 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
<b>Current Tax Year - 2023 (Post BOE)</b>	2,142,650,546	422,262,207	2,564,912,753
Prior Tax Year - 2022 (Post BOE)	1,754,845,323	403,830,754	2,158,676,077

Proposed 2023 Tax Rates (per \$100)	Proposed 2023 Tax Rates
General	\$0.8242
Pension	0.1270
Debt Service	0.0780
<b>Total</b>	<b>\$1.0292</b>

Anticipated Tax Revenue - Budget Year 2024	Proposed Tax Revenue \$	Total \$ Increase (Decrease)	Total % Increase (Decrease)
General	\$21,140,011	\$1,293,143	6.52%
Pension	3,257,439	198,595	6.49%
Debt Service	2,000,632	316,865	18.82%
<b>Total</b>	<b>\$26,398,082</b>	<b>\$1,808,603</b>	<b>7.36%</b>

**New Construction Anticipated Tax Revenue - Budget Year 2024 (Memo Only)**

\$187,369

**BY ORDER OF THE BOARD OF DIRECTORS OF CENTRAL COUNTY FIRE & RESCUE, A FIRE PROTECTION 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.

**CENTRAL COUNTY FIRE & RESCUE  
PUBLIC HEARING NOTICE**

	1 POST BOE 08/26/2023 2023	2 POST BOE 08/26/2022 2022	3 \$	4 %
<b>Combined Real Estate, net of TIF:</b>	2,142,650,546	1,754,845,323	387,805,223	22.10%
<b>Total Combined Real Estate, net of TIF</b>	2,142,650,546	1,754,845,323	387,805,223	22.10%
<b>Combined Personal Property:</b>	422,262,207	403,830,754	18,431,453	4.56%
<b>Total Combined Personal Property</b>	422,262,207	403,830,754	18,431,453	4.56%
<b>Total Tax Assessments</b>	2,564,912,753	2,158,676,077	406,236,676	18.82%
<b>New Construction</b>	18,205,332	9,055,922	9,149,410	101.03%
<b>CPI</b>	6.50%	7.00%	-0.50%	-7.14%

**CENTRAL COUNTY FIRE & RESCUE  
PUBLIC HEARING NOTICE**

	1 POST BOE 08/26/2023 2023	2 POST BOE 08/26/2022 2022	3 \$	4 %
<b><u>REAL ESTATE:</u></b>				
Agricultural	\$2,079,623	\$2,011,925	\$67,698	3.36%
Residential	1,675,045,425	1,357,260,258	317,785,167	23.41%
Commercial	418,051,181	377,837,593	40,213,588	10.64%
<b>Total Real Estate</b>	<b>\$2,095,176,229</b>	<b>\$1,737,109,776</b>	<b>\$358,066,453</b>	<b>20.61%</b>
<b><u>LOCALLY ASSESSED REAL ESTATE:</u></b>				
Agricultural	\$510	\$510	\$0	
Residential	0	0	0	
Commercial	1,382	1,382	0	0.00%
Construction work in progress	174,649	8,761	165,888	1893.48%
	\$176,541	\$10,653	\$165,888	1557.20%
<b>STATE ASSESSED REAL ESTATE</b>	<b>\$47,297,776</b>	<b>\$17,724,894</b>	<b>\$29,572,882</b>	<b>166.84%</b>
<b>TOTAL REAL ESTATE</b>	<b>\$2,142,650,546</b>	<b>\$1,754,845,323</b>	<b>\$387,805,223</b>	<b>22.10%</b>
<b>PERSONAL PROPERTY</b>	<b>\$414,986,027</b>	<b>\$396,120,240</b>	<b>\$18,865,787</b>	<b>4.76%</b>
<b>LOCALLY ASSESSED PERSONAL PROPERTY</b>	<b>\$683,104</b>	<b>\$546,108</b>	<b>\$136,996</b>	<b>25.09%</b>
<b>STATE ASSESSED PERSONAL PROPERTY</b>	<b>\$6,593,076</b>	<b>\$7,164,406</b>	<b>(\$571,330)</b>	<b>-7.97%</b>
<b>TOTAL PERSONAL PROPERTY</b>	<b>\$422,262,207</b>	<b>\$403,830,754</b>	<b>\$18,431,453</b>	<b>4.56%</b>
<b>TOTAL ASSESSMENTS</b>	<b>\$2,564,912,753</b>	<b>\$2,158,676,077</b>	<b>\$406,236,676</b>	<b>18.82%</b>

# CENTRAL COUNTY FIRE & RESCUE PUBLIC HEARING NOTICE

	1	2	3
	Real Estate	Personal Property	TOTAL
<b>Proposed Tax Rates:</b>			
<b>General</b>			
2023	0.8242 ✓	0.8242 ✓	0.8242 ✓
2022	0.9194	0.9194	0.9194
Difference	(0.0952) ✓	(0.0952) ✓	(0.0952) ✓
<b>Pension</b>			
2023	0.1270 ✓	0.1270 ✓	0.1270 ✓
2022	0.1417	0.1417	0.1417
Difference	(0.0147) ✓	(0.0147) ✓	(0.0147) ✓
<b>Debt Service</b>			
2023	0.0780 ✓	0.0780 ✓	0.0780 ✓
2022	0.0780	0.0780	0.0780
Difference	0.0000 ✓	0.0000 ✓	0.0000 ✓
<b>TOTAL TAX RATE (ALL FUNDS)</b>			
2023	1.0292 ✓	1.0292 ✓	1.0292 ✓
2022	1.1391	1.1391	1.1391
Difference	(0.1099) ✓	(0.1099) ✓	(0.1099) ✓

# CENTRAL COUNTY FIRE & RESCUE

## PUBLIC HEARING NOTICE

Anticipated Revenue - Budget Year 2024	\$
General	21,140,011
Pension	3,257,439
Debt Service	2,000,632
<b>Total</b>	<b>26,398,082</b>

Anticipated Revenue - Budget Year 2023	\$
General	19,846,868
Pension	3,058,844
Debt Service	1,683,767
<b>Total</b>	<b>24,589,479</b>

Anticipated Revenue - Increase (Decrease)	\$	% Change
General	1,293,143 ✓	6.52% ✓
Pension	198,595 ✓	6.49% ✓
Debt Service	316,865 ✓	18.82% ✓
<b>Total</b>	<b>1,808,603 ✓</b>	<b>7.36% ✓</b>

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

**CENTRAL COUNTY FIRE & RESCUE**

	<u>2023 Assessed Value</u>
<b><u>Classification of Property</u></b>	
<b>Personal Property:</b>	
	<u>\$414,986,027</u>
<b>Total for Personal Property</b>	<u>\$414,986,027</u>
<b>Real Estate:</b>	
Agricultural	<u>\$2,079,623</u>
Residential	<u>\$1,675,045,425</u>
Commercial	<u>\$418,051,181</u>
<b>Subtotal Real Estate</b>	<u>\$2,095,176,229</u>
<b>Total for Real Estate</b>	<u>\$2,095,176,229</u>
<b>Locally Assessed Utilities:</b>	
<b>Real Estate:</b>	
Agricultural	<u>\$510</u>
Residential	<u>\$0</u>
Commercial	<u>\$1,382</u>
Construction Work in Progress	<u>\$174,649</u>
<b>Subtotal Real Estate</b>	<u>\$176,541</u>
<b>Personal Property:</b>	<u>\$592,150</u>
<b>Construction Work in Progress:</b>	<u>\$90,954</u>
<b>Subtotal Personal Property</b>	<u>\$683,104</u>
<b>Total for Locally Assessed Utilities</b>	<u>\$859,645</u>
<b>GRAND TOTAL:</b>	<u>\$2,511,021,901</u>
<b>New Construction Real Estate</b>	<u>\$18,205,332</u> ✓
<b>New Construction Locally Assessed Utility-Real Estate</b>	<u>\$0</u>
<b>New Construction Personal Property</b>	<u>\$15,668,042</u>
<b>New Construction Locally Assessed Utility-Personal Property</b>	<u>\$136,996</u>
<b>Annexation (combined)</b>	<u>\$0</u>
<b>De-Annexation (combined)</b>	<u>\$167,752</u>
<b>State Assessed Real Property</b>	47,297,776
<b>State Assessed Personal Property</b>	6,593,076
<b>Total Certified Value after Board of Equalization (BOE)</b>	<u>2,564,912,753</u> ✓

\*New Construction for Personal Property and Locally Assessed Utilities-Personal Property are based on an Increase in the files from July 1, 2022 through July 1, 2023.

Respectfully submitted,

*Stephanie Hughey*  
Stephanie Hughey

# St. Charles County Business Record Public Notices

## CENTRAL COUNTY FIRE & RESCUE PUBLIC HEARING NOTICE

TAXPAYER NOTICE: The Central County Fire & Rescue District, St. Charles County, Missouri will hold a public hearing on Wednesday, September 13, 2023, at the hour of 6:00 P.M. at the Administration Building, 1120 Olive Springs Blvd., St. Peters, Missouri, 63376, within the said District, at which meeting resolutions of said District may be passed concerning the property tax rates proposed to be set by said District. The tax rates shall be set in accordance with the budget for the fiscal year beginning January 1, 2024, above to be required from property tax after all adjustments are made in conformance with the provisions of Sections 137.023, 138.115, 137.243 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 amount of year assessed valuation (see any tax increment finance districts). 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 District has the right to set by the District shall be established in accordance with the provisions of Sections 137.023, 137.115, 138.245 and 67.110 RSMo, and Article X, Sec 22 of the Missouri Constitution, and such other resolutions that may be made in accordance with the District tax resolutions which shall be available at the public hearing.

Assessed Valuation	Real Estate	Personal Property and other tangible property	Total
Current Tax Year - 2023 (Final DDC)	2,147,558,146	422,365,207	2,569,923,353
Prior Tax Year - 2022 (Final DDC)	1,734,841,323	409,213,754	2,144,055,077

Proposed 2024 Tax Rates (per \$100)	Proposed 2023 Tax Rates
General	0.1142
Pavement	0.1270
DeM Service	0.2748
<b>Total</b>	<b>0.5160</b>

Anticipated Tax Revenue - Budget Year 2024	Proposed Tax Revenue \$	Total \$ Increase (Decrease)	Total % Increase (Decrease)
General	241,748,817	67,205,143	6.32%
Pavement	2,851,459	166,393	4.99%
DeM Service	2,098,632	314,865	18.83%
<b>Total</b>	<b>246,708,908</b>	<b>68,686,401</b>	<b>7.30%</b>

New Construction Anticipated Tax Revenue - Budget Year 2024 (Home Only) \$187,261

BY ORDER OF THE BOARD OF DIRECTORS OF CENTRAL COUNTY FIRE & RESCUE, A FIRE PROTECTION DISTRICT OF ST. CHARLES COUNTY, MISSOURI

These rates are based on the best 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 Statute.

The proposed tax rates are subject to revision.

2534426 St. Charles August 30, 2023.





**Scott Fitzpatrick**  
Missouri State Auditor

**MEMORANDUM**

September 06, 2023

**TO:** 12-092-0010 Central County Fire & Rescue

**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 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. Your primary County Clerk should forward a copy of the revised 2022 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

9/6/2023

Summary Page

(2023)

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

Central County Fire & Rescue 12-092-0010 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).

For Political Subdivision Use in Calculating its Tax Rate

- A. Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year... 0.9194
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) 0.8242
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) 0.8242
E. Maximum authorized levy the most recent voter approved rate 0.9937
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E) 0.8242
G1. Less required sales tax reduction taken from tax rate ceiling (Line F), if applicable -
G2. Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F) -
H. Less voluntary reduction by political subdivision taken from the tax rate ceiling (Line F) WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year. -
I. Plus allowable recoupment rate added to tax rate ceiling (Line F) If applicable, attach Form G or H. -
J. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I) 0.8242
AA. Rate to be levied for debt service, if applicable (Form C, Line 10) 0.0780
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 CENTRAL COUNTY FIRE : RESCUE (Political Subdivision) levying a rate in ST. CHARLES (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.

9/13/2023 (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

9/6/2023

Form A

(2023)

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

Central County Fire & Rescue 12-092-0010 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) 2,142,650,546 (Real Estate) + (b) 422,262,207 (Personal Property) = 2,564,912,753 (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) 18,205,332 (Real Estate) + (b) 18,451,147 (Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is negative, enter zero) = 36,656,479 (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)

2,528,256,274

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) 1,754,845,323 (Real Estate) + (b) 403,830,754 (Personal Property) = 2,158,676,077 (Total)

6. Assessed value of newly separated territory

obtained from the county clerk or county assessor

(a) 152,945 (Real Estate) + (b) 14,807 (Personal Property) = 167,752 (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) 8,761 (Real Estate) + (b) 4,887 (Personal Property) = 13,648 (Total)

8. Adjusted prior year assessed valuation

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

2,158,494,677



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/6/2023

Form A

(2023)

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

Central County Fire & Rescue 12-092-0010 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

Table with 2 columns: Description and Value. Rows include: 9. Percentage increase in adjusted valuation... 10. Increase in Consumer Price Index (CPI)... 11. Adjusted prior year assessed valuation... 12. (2022) Tax rate ceiling from prior year... 13. Maximum prior year adjusted revenue... 14. Permitted reassessment revenue growth... 15. Additional revenue permitted... 16. Total revenue permitted in current year... 17. Adjusted current year assessed valuation... 18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo... Values range from 0.8242 to 2,528,256,274.

\* 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

9/6/2023

Summary Page

(2023)

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

Central County Fire & Rescue 12-092-0010 Pension
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

Table with 2 columns: Description (A. Prior year tax rate ceiling, B. Current year rate computed, C. Amount of rate increase authorized by voters for current year, D. Rate to compare to maximum authorized levy to determine tax rate ceiling, E. Maximum authorized levy the most recent voter approved rate, F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws, G1. Less required sales tax reduction taken from tax rate ceiling, G2. Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies), H. Less voluntary reduction by political subdivision, I. Plus allowable recoupment rate added to tax rate ceiling, J. Tax rate to be levied, AA. Rate to be levied for debt service, BB. Additional special purpose rate authorized by voters) and Tax Rate values.

Certification

I, the undersigned, (Office) of CENTRAL COUNTY FIRE & RESCUE (Political Subdivision) levying a rate in ST. CHARLES (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.

Signature line with fields for Date (9/13/2023), Signature, Print Name, and 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.

Signature line for County Clerk with fields for Date, County Clerk's Signature, County, and Telephone.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/6/2023

Form A

(2023)

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

Central County Fire & Rescue 12-092-0010 Pension
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) 2,142,650,546 (Real Estate) + (b) 422,262,207 (Personal Property) = 2,564,912,753 (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) 18,205,332 (Real Estate) + (b) 18,451,147 (Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is negative, enter zero) = 36,656,479 (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)

2,528,256,274

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) 1,754,845,323 (Real Estate) + (b) 403,830,754 (Personal Property) = 2,158,676,077 (Total)

6. Assessed value of newly separated territory

obtained from the county clerk or county assessor

(a) 152,945 (Real Estate) + (b) 14,807 (Personal Property) = 167,752 (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) 8,761 (Real Estate) + (b) 4,887 (Personal Property) = 13,648 (Total)

8. Adjusted prior year assessed valuation

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

2,158,494,677



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/6/2023

Form A

(2023)

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

Central County Fire & Rescue

12-092-0010

Pension

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)	17.1305%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	6.5000%
11. Adjusted prior year assessed valuation (Line 8)	2,158,494,677
12. (2022) Tax rate ceiling from prior year (Summary Page, Line A)	0.1417
13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100)	3,058,587
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)	152,929
16. Total revenue permitted in current year * from property that existed in both years ( Line 13 + Line 15)	3,211,516
17. Adjusted current year assessed valuation (Line 4)	2,528,256,274
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	0.1270

\* 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

9/6/2023

Form C

(2023)

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

Central County Fire & Rescue 12-092-0010 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) 2,564,912,753
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. 1,603,731
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. 160,373
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. 1,604,144
5. Total required for debt service (Line 2 + Line 3 + Line 4) 3,368,248
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. 1,345,777
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. 2,022,471
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. 0.0789
9. Less voluntary reduction by political subdivision (0.0009)
10. Actual rate to be levied for debt service purposes \* (Line 8 - Line 9) Enter this rate on Line AA of the Summary Page. 0.0780

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





PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/6/2023

Informational Data

(2023)

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

Central County Fire & Rescue

12-092-0010

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

Table with 2 columns: Description (A-F) and Value. A: 0.9194, B: 0.8242, C: (blank), D: 0.8242, E: 0.9937, F: 0.8242

Informational Form A

Table with 2 columns: Description (9-18) and Value. 9: 17.1305%, 10: 6.5000%, 11: 2,158,494,677, 12: 0.9194, 13: 19,845,200, 14: 5.0000%, 15: 992,260, 16: 20,837,460, 17: 2,528,256,274, 18: 0.8242

Informational Form B

Table with 2 columns: Description (6-7) and Value. 6: (blank), 7: (blank)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/6/2023

Informational Data

(2023)

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

Central County Fire & Rescue

12-092-0010

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 Summary Page

- A. Prior year tax rate ceiling (Prior year Informational Summary Page, Line F) 0.1417
B. Current year rate computed (Informational Form A, Line 18 below) 0.1270
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) 0.1270
E. Maximum authorized levy most recent voter approved rate 0.1417
F. Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year (Lower of Line D or E) 0.1270

Informational Form A

- 9. Percentage increase in adjusted valuation (Form A, Line 4 - Line 8 / Line 8 x 100) 17.1305%
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) 2,158,494,677
12. (2022) Tax rate ceiling from prior year (Informational Summary Page, Line A from above) 0.1417
13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100) 3,058,587
14. Permitted reassessment revenue growth 5.0000%
15. Additional reassessment revenue permitted (Line 13 x Line 14) 152,929
16. Total revenue permitted in current year from property that existed in both years (Line 13 + Line 15) 3,211,516
17. Adjusted current year assessed valuation (Form A, Line 4) 2,528,256,274
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) 0.1270

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)

**CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT**

**RESOLUTION NO. 23-179**

**WHEREAS**, The Board of Directors of the Central County Fire & Rescue, a Fire Protection District of St. Charles County, Missouri, at a public hearing held September 13, 2023, discussed the financial affairs and expenses for the Central County Fire & Rescue, a Fire Protection District's 2024 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 13, 2023, and,

**WHEREAS**, The Board of Directors of the Central County Fire & Rescue, a Fire Protection District of St. Charles County, Missouri, after study of the District's finances and contingent expenses for 2024, which includes general operating, pension and debt service expenses, have arrived at a regular tax levy for the 2023 tax year for utilization in the 2024 fiscal year.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CENTRAL COUNTY FIRE & RESCUE, A FIRE PROTECTION DISTRICT OF ST. CHARLES COUNTY, MISSOURI, AS FOLLOWS:**

The 2023 tax levy within the Central County Fire & Rescue, a Fire Protection District, when levied upon every dollar of taxable tangible property within the Central County Fire & Rescue, a Fire Protection District shown by the last completed assessment, shall be a total of **\$1.0292 Dollars** per one hundred (\$100.00) dollars assessed valuation and is broken down as follows:

1. The 2023 tax levy within the Central County Fire & Rescue, a Fire Protection District, when levied upon every dollar of taxable tangible property within the Central County Fire & Rescue, a Fire Protection District shown by the last completed assessment, shall be a total of **\$0.8242 Cents** per one hundred (\$100.00) dollars assessed valuation for the general operating expenses as provided in Sections 321.610 and 321.241 of the Revised Statutes of Missouri.
2. The 2023 tax levy within the Central County Fire & Rescue, a Fire Protection District, when levied upon every dollar of taxable tangible property within the Central County Fire & Rescue, a Fire Protection District shown by the last completed assessment, shall be a total of **\$0.1270 Cents** per one hundred (\$100.00) dollars assessed valuation for the purpose of providing revenue to fund the employees pension plan of the District as provided in Section 321.610 of the Revised Statutes of Missouri.

3. The 2023 tax levy within the Central County Fire & Rescue, a Fire Protection District, when levied upon every dollar of taxable tangible property within the Central County Fire & Rescue, a Fire Protection District shown by the last completed assessment, shall be a total of **\$0.0780 Cents** per one hundred (\$100.00) dollars assessed valuation for the purpose of providing revenue required for debt service as provided in Section 321.260 and 321.330 of the Revised Statutes of Missouri.
  
4. Pursuant to Senate Bill 870 enacted into law by the 99<sup>th</sup> 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.**
  
5. 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 13th DAY OF SEPTEMBER 2023.**

**CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS**

\_\_\_\_\_, Chairman

ATTEST:

\_\_\_\_\_, Treasurer

\_\_\_\_\_, Secretary

(SEAL)

**CENTRAL COUNTY FIRE & RESCUE FIRE PROTECTION DISTRICT**

Home	Annual	Monthly	Daily
500,000	977.74	81.48	2.68
475,000	928.85	77.40	2.54
450,000	879.97	73.33	2.41
425,000	831.08	69.26	2.28
400,000	782.19	65.18	2.14
375,000	733.31	61.11	2.01
350,000	684.42	57.03	1.88
325,000	635.53	52.96	1.74
300,000	586.64	48.89	1.61
275,000	537.76	44.81	1.47
<b>250,000</b>	488.87	40.74	1.34
225,000	439.98	36.67	1.21
<b>200,000</b>	391.10	32.59	1.07
195,000	381.32	31.78	1.04
190,000	371.54	30.96	1.02
185,000	361.76	30.15	0.99
180,000	351.99	29.33	0.96
175,000	342.21	28.52	0.94
170,000	332.43	27.70	0.91
165,000	322.65	26.89	0.88
160,000	312.88	26.07	0.86
155,000	303.10	25.26	0.83
150,000	293.32	24.44	0.80
145,000	283.54	23.63	0.78
<b>140,000</b>	273.77	22.81	0.75
135,000	263.99	22.00	0.72
<b>130,000</b>	254.21	21.18	0.70
125,000	244.44	20.37	0.67
<b>120,000</b>	234.66	19.55	0.64
115,000	224.88	18.74	0.62
110,000	215.10	17.93	0.59
105,000	205.33	17.11	0.56
100,000	195.55	16.30	0.54
95,000	185.77	15.48	0.51
90,000	175.99	14.67	0.48
85,000	166.22	13.85	0.46
80,000	156.44	13.04	0.43
75,000	146.66	12.22	0.40
70,000	136.88	11.41	0.38
65,000	127.11	10.59	0.35

RESIDENTIAL TAX RATE OF \$1.0292, per \$100 assessed valuation