



Christian County Commission

100 West Church St, Room 100
Ozark, MO 65721

Meeting: 08/22/19 08:55 AM

Department: County Clerk

Category: Meeting Items

Prepared By: Madi Hires

Initiator: Madi Hires

Sponsors:

SCHEDULED

MEETING ATTACHMENTS (ID # 5098)

DOC ID: 5098

Meeting Attachments

ATTACHMENTS:

- Certified Court Order No. 08-22-2019-01 (PDF)
- Levy Hearings Property Tax Rollback (PDF)
- Common One Road District PRO FORMA (PDF)
- Common Two Road District PRO FORMA (PDF)
- General Revenue PRO FORMA (PDF)
- County Clerk - Destruction of Records (PDF)

The Treasurer is hereby ordered to pay the following entities:

RECEIVED
 NE
 AUG 21 2019
 Q. OBAMA
 KAY BROWN
 COUNTY CLERK

July 2019 Term

Date: August 21, 2019					
Receipt: 2396					
AMOUNT RECEIVED			222-43354	134,600.71	Check #
BRIDGE			15.00%	20,190.11	
	ROAD MILES				
COMMON 1	297.51		29.67%	39,936.03	
COMMON 2	280.69		27.99%	37,674.74	
BILLINGS SPECIAL	103.25		10.30%	13,863.87	
GARRISON SPECIAL	24		2.39%	3,216.96	
OZARK SPECIAL	102.97		10.27%	13,823.49	
SELMORE SPECIAL	27.5		2.74%	3,688.06	
SOUTH SPARTA SPECIAL	11.1		1.11%	1,494.07	
STONESHIRE SPECIAL	5.3		0.53%	713.38	
TOTAL ROADS	852.32		100.00%	114,410.60	
TOTAL BRIDGE				20,190.11	
TOTAL DISBURSED				134,600.71	

absent
 Presiding Commissioner Ralph Phillips
Hosea Bilyeu
 Western Commissioner Hosea Bilyeu
Mike Robertson
 Eastern Commissioner Mike Robertson

IN TESTIMONY WHEREOF I, have hereunto set my hand and affixed the seal of said Commission, at my office in Christian County this, the 22nd day of August, 2019.

Kay Brown
 Kay Brown, Clerk of the County Commission

Christian County
Property Tax Rollback
2019

	CO	
Sales Tax Collections		
July 2018	436,244.83	
August 2018	337,296.69	
September 2018	399,101.11	
October 2018	311,807.04	
November 2018	324,827.82	
December 2018	314,273.63	
January 2019	344,472.96	
February 2019	308,091.11	
March 2019	392,803.93	
April 2019	305,645.52	
May 2019	309,656.30	
June 2019	423,221.43	
	4,207,442.37	
Voter Approved Reduction	50% <u>-2,103,721.19</u>	
	<u>2,103,721.19</u>	
Assessed Valuation	1,236,698,265.00	
Divided by 100	12,366,982.65	
Voter Approved Levy	0.2241	<i>.0540</i>
	<u>-0.1701</u>	<i>=</i>
Projected Property Taxes	2,771,440.81	
Rollback - General Fund Only	<u>-2,103,721.19</u>	
Difference	<u>667,719.63</u>	<i>667,720.63</i>
Levy % - max	<u>0.0540</u>	-0.0080
Current Levy	<u>0.0620</u>	
Approved at 0.0		



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

7/31/2019

Summary Page

(2019)

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

Christian County 35-022-0000 Common Road District 1
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) 0.1049
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) 0.1026
C. Amount of rate increase authorized by voters for current year if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of 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) 0.1026
E. Maximum authorized levy the most recent voter approved rate 0.3500
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E) 0.1026
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) 0.1026
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, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Form B, Line 15 if a different purpose)

RECEIVED

AUG 22 2019

KAY BROWN COUNTY CLERK

Certification

I, the undersigned, EASTMAN COMM (Office) of COMMON ROAD DIST (Political Subdivision) levying a rate in CHRISTIAN CO (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.

08.22.2019 (Date) [Signature] M.B. ROBERTSON (Print Name) (Telephone)

Proposed rate to be entered on tax books by county clerk

based on certification from the political subdivision: Lines J 0.1026 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.

8-22-2019 (Date) Kay Brown (County Clerk's Signature) Christian County (County) 417-582-4341 (Telephone)

C



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

7/31/2019

Form A

(2019)

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

Christian County 35-022-0000 Common Road District 1
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. (2019) 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) 103,530,943 + (b) 27,885,402 = 131,416,345
(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) 2,486,790 + (b) 1,315,234 = 3,802,024
(Real Estate) Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) (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 + (b) 0 = 0
(Real Estate) (Personal Property) (Total)

4. Adjusted current year assessed valuation

(Line 1 total - Line 2 total - Line 3 total)

127,614,321

5. (2018) 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) 95,884,809 + (b) 26,570,168 = 122,454,977
(Real Estate) (Personal Property) (Total)

6. Assessed value of newly separated territory

obtained from the county clerk or county assessor

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

8. Adjusted prior year assessed valuation

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

122,454,977



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

7/31/2019

Form A

(2019)

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

Christian County 35-022-0000 Common Road District 1
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 Rate. Rows include: 9. Percentage increase in adjusted valuation (4.2133%), 10. Increase in Consumer Price Index (CPI) (1.9000%), 11. Adjusted prior year assessed valuation (122,454,977), 12. (2018) Tax rate ceiling from prior year (0.1049), 13. Maximum prior year adjusted revenue (128,455), 14. Permitted reassessment revenue growth (1.9000%), 15. Additional revenue permitted (2,441), 16. Total revenue permitted in current year (130,896), 17. Adjusted current year assessed valuation (127,614,321), 18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (0.1026).

* 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

7/31/2019

Informational Data

(2019)

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

Christian County

35-022-0000

Common Road District 1

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. Includes rows for Prior year tax rate ceiling, Current year rate computed, Amount of increase authorized, Rate to compare to maximum authorized levy, Maximum authorized levy, and Tax rate ceiling if no voluntary reductions.

Informational Form A

Table with 2 columns: Description (9-18) and Value. Includes rows for Percentage increase in adjusted valuation, Increase in Consumer Price Index (CPI), Adjusted prior year assessed valuation, (2018) Tax rate ceiling, Maximum prior year adjusted revenue, Permitted reassessment revenue growth, Additional reassessment revenue permitted, Total revenue permitted, Adjusted current year assessed valuation, and Maximum tax rate permitted.

Informational Form B

Table with 2 columns: Description (6-15) and Value. Includes rows for Prior year tax rate ceiling to apply voter approved increase, Voter approved increased tax rate to adjust, Adjusted prior year assessed valuation, Maximum prior year adjusted revenue, Consumer Price Index (CPI), Permitted revenue growth for CPI, Total revenue allowed from the additional voter approved increase, Adjusted current year assessed valuation, Adjusted voter approved increased tax rate, and Amount of rate increase authorized by voters for the current year.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

7/31/2019

Summary Page

(2019)

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

Christian County 35-022-0000 Common Road District 2
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... 0.0000
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) 0.0000
C. Amount of rate increase authorized by voters for current year if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of 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) 0.0000
E. Maximum authorized levy the most recent voter approved rate 0.3500
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E) 0.0000
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) 0.0000
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, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Form B, Line 15 if a different purpose)

RECEIVED
AUG 22 2019
KAY BROWN
COUNTY CLERK

Certification

I, the undersigned, Western Commissioner (Office) of Common 2 Road District (Political Subdivision)
levying a rate in Christian County (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.

8-22-19 (Date) Hosea Bilyeu (Signature) Hosea Bilyeu (Print Name) (Telephone)

Proposed rate to be entered on tax books by county clerk

based on certification from the political subdivision: Lines J 0.0000 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.

8-22-19 (Date) Kay Brown (County Clerk's Signature) Christian County (County) 417-582-4341 (Telephone)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

7/31/2019

Form A

(2019)

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

Christian County 35-022-0000 Common Road District 2
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. (2019) 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) 211,537,507 (Real Estate) + (b) 52,596,346 (Personal Property) = 264,133,853 (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) 4,700,390 (Real Estate) + (b) 2,420,130 (Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is negative, enter zero) = 7,120,520 (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)

257,013,333

5. (2018) 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) 198,693,921 (Real Estate) + (b) 50,176,216 (Personal Property) = 248,870,137 (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)

248,870,137



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

7/31/2019

Form A

(2019)

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

Christian County 35-022-0000 Common Road District 2
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 (3.2721%), 10. Increase in Consumer Price Index (CPI) (1.9000%), 11. Adjusted prior year assessed valuation (248,870,137), 12. (2018) Tax rate ceiling from prior year (0.0000), 13. Maximum prior year adjusted revenue (0), 14. Permitted reassessment revenue growth (1.9000%), 15. Additional revenue permitted (0), 16. Total revenue permitted in current year (0), 17. Adjusted current year assessed valuation (257,013,333), 18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (0.0000).

* 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

7/31/2019

Informational Data

(2019)

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

Table with 3 columns: Name of Political Subdivision, Political Subdivision Code, Purpose of Levy. Values: Christian County, 35-022-0000, Common Road District 2.

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).

Based on Prior Year Tax Rate Ceiling as if No Voluntary Reductions were Taken

- 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

Table with 2 columns: Description, Value. Rows include Prior year tax rate ceiling (0.0848), Current year rate computed (0.0837), Amount of increase authorized by voters for current year, Rate to compare to maximum authorized levy (0.0837), Maximum authorized levy most recent voter approved rate (0.3500), Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year (0.0837).

Informational Form A

Table with 2 columns: Description, Value. Rows include Percentage increase in adjusted valuation (3.2721%), Increase in Consumer Price Index (CPI) (1.9000%), Adjusted prior year assessed valuation (248,870,137), (2018) Tax rate ceiling from prior year (0.0848), Maximum prior year adjusted revenue (211,042), Permitted reassessment revenue growth (1.9000%), Additional reassessment revenue permitted (4,010), Total revenue permitted in current year (215,052), Adjusted current year assessed valuation (257,013,333), Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (0.0837).

Informational Form B

Table with 2 columns: Description, Value. Rows include Prior year tax rate ceiling to apply voter approved increase to, Voter approved increased tax rate to adjust, Adjusted prior year assessed valuation, Maximum prior year adjusted revenue, Consumer Price Index (CPI), Permitted revenue growth for CPI, Total revenue allowed from the additional voter approved increase, Adjusted current year assessed valuation, Adjusted voter approved increased tax rate, Amount of rate increase authorized by voters for the current year.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

7/31/2019

Summary Page

(2019)

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

Christian County 35-022-0000 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) 0.2266
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) 0.2241
C. Amount of rate increase authorized by voters for current year if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of 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) 0.2241
E. Maximum authorized levy the most recent voter approved rate 0.5000
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E) 0.2241
G1. Less required sales tax reduction taken from tax rate ceiling (Line F), if applicable 0.1701
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) 0.0540
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, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Form B, Line 15 if a different purpose)

RECEIVED

AUG 22 2019

KAY BROWN COUNTY CLERK

Certification

I, the undersigned, Western Commissioner (Office) of Christian County (Political Subdivision) levying a rate in Christian (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.

8-22-19 (Date) Hosea Bilgeu (Signature) Hosea Bilgeu (Print Name) (Telephone)

Proposed rate to be entered on tax books by county clerk

based on certification from the political subdivision: Lines

J 0.0540 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.

8-22-2019 (Date) Kay Brown (County Clerk's Signature) Christian County (County) 417-582-4341 (Telephone)

2019 COUNTY CLERK DESTRUCTION LIST:

004.CC 006.03 Court Order Requests- Destroy -Completion of Audit

2015, 2016 Court Orders

004.CC 018.01 Certified copy of salaries, costs and expenses Retention – Completion of Audit

2012, 2013, 2014, 2015, 2016 Secretary of State Annual Report of County Officials Compensation

004CC.018.02 02 County Official Financial Settlements and Reports Completion of Audit

2017 Treasurer's Semi Annual Report, Monthly Statement with Collector: Surtax Settlements: 2007, 2011;
Collectors Annual Settlement: 2009, 2010, 2011, 2012

004.CC 018.03 Revenue Expenditures Retention 5 years

2012, 2013 Accounts Payables

004.CC 021.03 Tax Reports and Aggregate Abstracts- 5 years from date of removal

2009, 2010, 2011, 2012: Form 11 & 11A, Form 1309 & 1310, Certification of Form 11 & 11A, Certification, Form
40, 2013: Form 11, Form 11 Certification, Form 40, Form 1309 and 1310,

004.CC 021.04 Tax Assessments and Valuations 5 years from date of removal

2012 Tax Files

004.CC 021.07 Tax Sale Record

Collectors Tax Sales for the years: 2005, 2007, 2012

004.EDU 017 Retention- Completion of Audit Annual Report of the County Clerk to the State Board of Education

2011-2012, 2013-2014, 2015, 2016 Annual Reports

004.EDU 019: Retention – Completion of Audit

2006, 2013 State Assessed Railroad & Utilities School Apportionment,

2012 Estimate of Required Local Taxes

004.EDU 020: Retention- Completion of Audit

Capital School Report and Membership Apportionment Data Report Completion of Audit Disposition:
2003-2004, 2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009, 2010-2011, 2011-2012, 2012-
2013, 2014-2015,

GS 011 Monthly receipts – Destroy Completion of Audit

2014, 2015, 2016, 2017 Monthly Receipts

GS 012- General Correspondence – Retention 1 year

Public Service Commission Reports: 2012, 2013, 2014, 2015, 2016, 2017,

GS 040 Grants Final grant reports 3 years after submission of final report

Expired 2011 Agreement with Greg Crawford Construction for Air Conditioning Upgrades – Grant funded

GS 045 Bonds, Public Officials and Employees – destroy 6 years after expiration

Bond Rider for Ozark Rural Fire Protection District 2007-20013

Tim Gannett 4/13/2005 – 4/5/2011

Jay Johnson 4/18/2007 – 4/17/2008

Anthony Appleton 4/11/2007 – 4/10/2008

Lloyd Dale Bittle 4/11/2007 – 4/10/2008

2008-2009 Workers Comp Risk Management Review

GS 055 Bid Records Also Called: Bids, Quotes, Bids and Specs- REJECTED- destroy when 3 yrs. Old

Quote: Sierra Computer Solutions, Inc. January 15, 2004 – Biometric time Clock

Columbia Capital Municipal Advisors 6/9/2016

Bid: Christian County Concrete Company 4/8/2016

Carpet One work estimate 1/29/2016

American Business Systems: Color Digital Imaging System 2/18/2016

Base Construction & Management, LLC: Fabric Salt Barn Structure 5/23/2016

PC Net : Computer Equipment for Prosecutors Office 2/19/2016

GS 055 Bid Records Also Called: Bids, Quotes, Bids and Specs- REJECTED- destroy when 3 yrs. Old

Office Essentials, Inc. Office Supply Bid 3/11/2016

Common 1 and Common 2 Tandem Axle Rejected Bid 6/2016

SDF Professional Computer Services, Inc. 6/16/2016

Hutchens Construction CO. 5/16-2016

Infinity Asphalt Kelly Vaught Hours of service 5/15/2016

Quarles Supply CO. Kubota mowers 7/14/2016

Lakeland Office Systems – Copiers 2/17/2016

Midwest Rug- 10/18/2016 flooring bid for Assessor's Office

Vehicle Maintenance bids 12/17/2007

Nixa Hardware 8/1/2016 Mower bid

Netwatch 11/3/2016 Security Cameras

MFA Oil Bid October 28, 2014

Zobrio 9/23/2015

Computer Information Concepts 9/28/2015

New World Systems LOGOS 9/28/2015

Springfield Blue Print 2/17/2016

S & H Farm Supply 7/29/2016

P.C. Outlet/P.C. Solutions 2/22/2016

Turnkey Corrections 1/15/2016

VOTEC Bid Acceptance December 1, 2011

GS 056 Insurance Policy Records: Retain until canceled or expired, plus 6 calendar years.

1/1/2010 Missouri Rural Property Insurance, 2010 Farmers Market Liability Insurance Policy

04/20/2010 Certificate of Liability Insurance

4/18/2011 Cox Health Plans Review

GS 060 Contracts, Leases, and Agreements: 5 years after expiration *

Securus Contract expired 2012, 2004 Kronos Employee Time & Attendance

Expired December 4, 2013: Contract 334332 Release of Lien 1 Case Spreader

Expired August 9, 2010: Agreement -Christian County -Christian County Health Depart. Em. Plan

Expired 4/1/2010 The REMI Group

Expired: 1-19-2011 Gas Fired Non-Condensing Water Heaters

Expired December 31, 2012: Contract between Sheriff Joey Kyle:

City of Billings, City of Clever, City of Sparta,

Expired 12/31/2009 Lease for Office Space for the University of MO. Extension

Expired October 31, 2009 Master Agreement for Services with Simplex Grinnell

Expired 1-20-2005 Employee Screening Services Agreement

Expired 2/19/2010 Telephone Supplies and Installation Centurylink

Expired October 31, 2012 Fire Suppression Services with Simplex Grinnell

Expired 5/15/2006 Banta-Behman & Associates Insurance Agency

Expired 12/31/2013 Colonial Life Dental, Anthem Health Insurance

GS 068 Payroll Records- Retention 5 years

2012, 2013 Payroll Records

GS 070 Expense Reimbursement Records --Completion of audit plus 1 year.

2012, 2013, 2014, Certified Copy of Assessor Reimbursements

GS 076 Quarterly Reports – Destroy after Completion of Audit

Billings Special Road District 2016 Third Quarter Audit

South Sparta Special Road District 2014 and 2015 receipts and expenditures

Stoneshire Special Road District 2015 Treasurer's report

Christian County Extension Center 2014, 2015 Monthly Reports

All Election Information that can be destroyed 22 months after the election from 2017 prior

028.001 Absentee Ballot Requests

028.002 Absentee Voter Lists and Reports

028.004 Appointments of Election Workers

028.005 Ballot Petitions: Minimum Retention: 3 years from time of submission

2014 Petition to Amend Article IX Relating to Teacher Performance Evaluations

2014 Early Voting Petition

2014 Audit City of Sparta

2016 -007 Relating to Campaign Contribution Limits

2016-080 Relating to Taxes on Cigarettes and other Tobacco Products

Obsolete Certificate of Canvassers of Absentee Vote

028.006 Ballot Preparation Records

028.007 Ballots Also Called: Voted Ballots; Absentee Ballots; Federal Ballots; Sample Ballots

028.008 Campaign Finance Reports and Related Documents

Campaign Reports:

Terminated 4/16/2013: Crain, M. Elise – City of Ozark Mayor

Terminated 1/14/2013: Friends of Ray Weter – Eastern Commissioner

Terminated 1/15/2013: Citizens For Stokely- County Assessor

Terminated 1/6/2013: Democratic 141st State Committee

Terminated 4/12/2013: Citizens for a Safer Community Proposition A Ozark Fire Tax Increase

Terminated 1/4/2013: Committee to Elect Danny Gray for Christian County Assessor

Terminated 1/6/2013: Democratic 139th State Committee

028.009 Candidacy Records

028.014 Certification of Write-In Votes Cast

028.015 Change of Address in County Moved out of County- Retention 5 years

July- September 2012 change of address voter identification cards

028.016 County Committeemen and Committeewomen List : Minimum Retention: 5 years Disposition:

2007, 2010, Democratic Central Committee

2002, 2008, 2010, Republican Central Committee

028.018 Election Notices

028.022 Oaths of Election Workers

028.024 Precinct Recount Certification

028.025 Precinct Register

028.027 Deleted, Duplicates, Incomplete Voters: 5 years from date of removal

July- September 2012, November-December 2013, and Jan.-March 2014, the following Voter Identification Cards:
MOC, Duplicates, Canvass, AC, Deceased, Deleted Records

028.031 Statewide Initiative Petitions

028.032 Tally Book

028.033 Voter Affidavits