

**AMBULANCE DISTRICT ORDINANCE #5
TAX RATE LEVY**

AN ORDINANCE OF THE JOHNSON COUNTY AMBULANCE DISTRICT OF MISSOURI
TO SET THE TAX RATE LEVY.

Purpose: *To set the tax rate prior to September 01, 2015 as required by 67.110 RSMo and to comply with Article X 22 of the Missouri Constitution and section 137.073 RSMo in accord with recommendations and directions made by the Missouri State Auditor's Office.*

I. RECITALS

Whereas, the District has in the past voluntarily reduced its property tax rate, and

Whereas, the District has experienced an increase in expenses and costs in operating expenses, and

Whereas, that tax rate has undergone further Article X s 22, Missouri Constitution (the Hancock Amendment) and section 137.073 RSMo (the statute that implements the Hancock Amendment) adjustments, and

Whereas, in 2011 the General Assembly enacted House Bill 506 to counteract prior perverse disincentives for voluntary rollbacks of tax rates by providing for a CPI adjustment (137.073.2 RSMo), and

Whereas, the District is therefore empowered by law to use the *lower* of the CPI adjusted rate or the latest voter approved tax rate (see line J of the State Auditor's Tax Summary Form), and

Whereas, as granted in 190.043 RSMo. Subject to the provisions of chapter 137, in addition to the tax rate increase allowed pursuant to subdivision (3) of subsection 5 of section 137.073, if an ambulance district voluntarily decreases its tax rate duly authorized pursuant to section 190.040 or 190.041 in any tax year, such ambulance district may in any subsequent tax year increase such tax rate, without voter approval, to the rate previously authorized pursuant to section 190.040 or 190.041.

II. ENACTMENT

Wherefore, for the tax assessment year of 2015 (budget year of 2016), the Board of Directors hereby set the District's property tax rate at 0.2934 per \$100.00 assessed valuation as permitted by law.

III. ADOPTION AND EFFECTIVE DATE

This Ordinance shall be in full force and effect from and after the date of its passage and approval and shall remain in effect until amended or repealed by the Board of Directors.

ADOPTED ON THIS 20TH DAY OF AUGUST IN THE YEAR OF 2015.



Ray Patrick, Board Chairman

ATTEST: 

Mary Kidd, Board Secretary