

# COUNTY COMMISSION RECORD, CAMDEN COUNTY, MISSOURI

**Tuesday 09/17/2024**

The Camden County Commission met with Presiding Commissioner Ike Skelton, First District Commissioner James Gohagan and Second District Commissioner Don Williams was absent.

## **Meeting Agenda**

Commissioner Gohagan made a motion to approve today's agenda. Commissioner Skelton seconded the motion. The motion passed by vote: Commissioner Gohagan (aye) and Commissioner Skelton (aye). Session opened at 10:00 A.M.

## **Prior Minutes**

Commissioner Gohagan made a motion to approve the previous meeting minutes. Commissioner Skelton seconded the motion. The motion passed by vote: Commissioner Gohagan (aye) and Commissioner Skelton (aye).

## **New Business**

**Review/approve annual financial audit report by Daniel Jones & Associates for Camden County-** Daniel Jones & Associates prepared the 2023 Financial Audit for Camden County which is required to be done annually. The commission had a few questions regarding items within the financial report which the County Auditor was able to answer. There was discussion of the current year's budget, the upcoming year's budget, and the budget process. Commissioner Skelton made a motion to accept and approve the 2023 Financial Audit Reporty by Daniel Jones & Associates for Camden County. Commissioner Gohagan seconded the motion.

The motion passed by vote: Commissioner Skelton (aye) and Commissioner Gohagan (aye).

**This report is available online at [www.camdenmo.org](http://www.camdenmo.org), Departments, Auditor, "2023 Audit Report"**

**Tax Levy review/approve-** County Clerk Rowland Todd prepared the paperwork regarding the 2025 tax levy for Camden County General Revenue and Road and Bridge. If approved, the tax levy will be 0.110 for both; which is what the state and county clerk's calculations say it should be based at. Commissioner Skelton made a motion to leave the general revenue levies as posted for this year. Commissioner Gohagan seconded the motion. The motion passed by vote: Commissioner Skelton (aye) and Commissioner Gohagan (aye). Commissioner Skelton made a motion to leave the Road and Bridge levy on personal property taxes as it is. Commissioner Gohagan seconded the motion. The motion passed by vote: Commissioner Skelton (aye) and Commissioner Gohagan (aye).

\*See tax levy information on next page\*

### **Public Comment**

Tom Abbott with the Ozarks Amphitheater had previously approached the commission regarding the issue of traffic backing up on Highway 5 during nights of their events. This past weekend, they had their biggest turnout/show ever with an estimated 8,000 tickets sold and over 2,000 parked vehicles on site. Mr. Abbott stated they utilized Pier 31 Ct (MoDOT Road as some refer to it as) and claimed traffic never backed up on Highway 5. He stated that MoDOT has expressed interest in a cost share project between them, the Ozarks Amphitheater, and the county to make Pier 31 Ct a three lane and utilize as the main entrance to the amphitheater. Commissioner Skelton stated that he believes the City of Camdenton will need to be involved as well and advised Mr. Abbott to meet with the Road and Bridge Administrator to go over plans and ideas for completing the project. There were no motions made on this subject; only discussion.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

7/12/2024

Summary Page

(2024)

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

Camden County 35-015-0000 Road & Bridge
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... 0.144€
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) 0.144€
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) 0.144€
E. Maximum authorized levy the most recent voter approved rate 0.350€
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E) 0.144€
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) 0.110
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. (Form B, Line 7 if a different purpose)

Certification

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

09-17-2024 (Date) [Signature] Ike Skelton (Print Name) 573-317-3850 (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.

9/17/24 (Date) [Signature] Camden (County) (Telephone)



Form A

(2024)

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

Camden County 35-015-0000 Road & Bridge
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 (9-18) and Value. Includes rows for percentage increase in adjusted valuation, CPI increase, assessed valuation, tax rate ceiling, maximum prior year adjusted revenue, permitted reassessment revenue growth, additional revenue permitted, total revenue permitted, adjusted current year assessed valuation, and maximum tax rate permitted.

\* 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 Data

(2024)

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

Camden County	35-015-0000	Road & Bridge
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)	0.1446
B. Current year rate computed (Informational Form A, Line 18 below)	0.1446
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)	0.1446
E. Maximum authorized levy most recent voter approved rate	0.3500
F. Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year (Lower of Line D or E)	0.1446

Informational Form A

9. Percentage increase in adjusted valuation (Form A, Line 4 - Line 8 / Line 8 x 100)	0.8289%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	3.4000%
11. Adjusted prior year assessed valuation (Form A, Line 8)	1,921,184,647
12. (2023) Tax rate ceiling from prior year (Informational Summary Page, Line A from above)	0.1446
13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100)	2,778,033
14. Permitted reassessment revenue growth The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a 0 for Line 14 purposes. Do not enter less than 0, nor more than 5%.	0.8289%
15. Additional reassessment revenue permitted (Line 13 x Line 14)	23,027
16. Total revenue permitted in current year from property that existed in both years (Line 13 + Line 15)	2,801,060
17. Adjusted current year assessed valuation (Form A, Line 4)	1,937,108,841
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)	0.1446

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)	



Form A

(2024)

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

Camden County	35-015-0000	Road & Bridge
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. (2024) 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)	<u>1,521,429,843</u>	+	(b)	<u>467,965,592</u>	=	<u>1,989,395,435</u>
	(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)	<u>16,408,720</u>	+	(b)	<u>35,877,874</u>	=	<u>52,286,594</u>
	(Real Estate)			Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is negative, enter zero		(Total)

3. Assessed value of newly added territory

obtained from the county clerk or county assessor

(a)	<u>0</u>	+	(b)	<u>0</u>	=	<u>0</u>
	(Real Estate)			(Personal Property)		(Total)

4. Adjusted current year assessed valuation

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

1,937,108,841

5. (2023) 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)	<u>1,489,096,929</u>	+	(b)	<u>432,087,718</u>	=	<u>1,921,184,647</u>
	(Real Estate)			(Personal Property)		(Total)

6. Assessed value of newly separated territory

obtained from the county clerk or county assessor

(a)	<u>0</u>	+	(b)	<u>0</u>	=	<u>0</u>
	(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)	<u>0</u>	+	(b)	<u>0</u>	=	<u>0</u>
	(Real Estate)			(Personal Property)		(Total)

8. Adjusted prior year assessed valuation

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

1,921,184,647



Summary Page

(2024)

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

Camden County 35-015-0000 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).

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... 0.2118
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) 0.2118
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) 0.2118
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) 0.2118
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) 0.110
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. (Form B, Line 7 if a different purpose)

Certification

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

09-17-2024 (Date) [Signature] (Signature) Ike Skelton (Print Name) 573-317-3850 (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.

9/17/24 (Date) Rowland A Todd (County Clerk's Signature) Camden (County) (Telephone)



Form A

(2024)

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

Camden County

35-015-0000

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.

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 (0.8289%), 10. Increase in Consumer Price Index (CPI) (3.4000%), 11. Adjusted prior year assessed valuation (1,921,184,647), 12. (2023) Tax rate ceiling from prior year (0.2118), 13. Maximum prior year adjusted revenue (4,069,069), 14. Permitted reassessment revenue growth (0.8289%), 15. Additional revenue permitted (33,729), 16. Total revenue permitted in current year (4,102,798), 17. Adjusted current year assessed valuation (1,937,108,847), 18. Maximum tax rate permitted (0.2118).

\* 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 Data

(2024)

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

Camden County 35-015-0000 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.

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 (A-F) and Value (0.2118, 0.2118, 0.2118, 0.2118, 0.3500, 0.2118)

Informational Form A

Table with 2 columns: Description (9-18) and Value (0.8289%, 3.4000%, 1,921,184,647, 0.2118, 4,069,069, 0.8289%, 33,729, 4,102,798, 1,937,108,841, 0.2118)

Informational Form B

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



Form A

(2024)

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

Camden County	35-015-0000	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.

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

1. (2024) 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)	<u>1,521,429,843</u>	+	(b)	<u>467,965,592</u>	=	<u>1,989,395,43</u>
	(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)	<u>16,408,720</u>	+	(b)	<u>35,877,874</u>	=	<u>52,286,59</u>
	(Real Estate)			Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is negative, enter zero		(Total)

3. Assessed value of newly added territory

obtained from the county clerk or county assessor

(a)	<u>0</u>	+	(b)	<u>0</u>	=	<u></u>
	(Real Estate)			(Personal Property)		(Total)

4. Adjusted current year assessed valuation

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

1,937,108,84

5. (2023) 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)	<u>1,489,096,929</u>	+	(b)	<u>432,087,718</u>	=	<u>1,921,184,64</u>
	(Real Estate)			(Personal Property)		(Total)

6. Assessed value of newly separated territory

obtained from the county clerk or county assessor

(a)	<u>0</u>	+	(b)	<u>0</u>	=	<u></u>
	(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)	<u>0</u>	+	(b)	<u>0</u>	=	<u></u>
	(Real Estate)			(Personal Property)		(Total)

8. Adjusted prior year assessed valuation

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

1,921,184,6

**Adjourn:** With no further official business on the agenda, Commissioner Gohagan made a motion to adjourn to any unofficial business that may develop during the day. Commissioner Skelton seconded the motion. The motion passed by vote: Commissioner Gohagan (aye) and Commissioner Skelton (aye). Session closed at 10:59 A.M.

Ordered that the Commission adjourn until further notice.

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*The Skelton, Presiding Commissioner*

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*Jordan Stanton, Admin. Assistant*