

**ORDER OF THE**  
**CHRISTIAN COUNTY COMMISSION**  
**OZARK, MISSOURI**

DATE ISSUED: January 26, 2009

SUBJECT: Authorization of five cents (\$.050) per each \$100 assessed valuation property tax levy for Senior Citizen Service Fund in lieu of current tax levy.

WHEREAS, pursuant to Section 67.990 to 67.995, Revised Statutes of Missouri, a property tax levy is authorized to fund Senior Citizen Services for Christian County, Missouri for persons sixty (60) years of age or older:

WHEREAS, on April 3, 2001, a majority of the voters approved a property tax levy for the purpose of providing services to persons sixty (60) years of age or older and the Collector has been collecting five cents (\$.050) per each \$100 assessed valuation for the Senior Citizen Services Fund since that election; and

WHEREAS, it has been determined that a scrivener's error occurred in the April 3, 2001, ballot language for the Senior Citizens Fund and at the request of the Senior Citizens Board, the Christian County Commission, pursuant to Section 67.990 to 67.995, Revised Statutes of Missouri, does hereby direct the following ballot language be submitted to the voters to authorize a five cents (\$.050) per each \$100 assessed valuation property tax levy to provide for services for persons sixty (60) years of age or older in Christian County in lieu of and to replace the current property tax levy of .05 cents per each one hundred dollars assessed valuation..

NOW, THEREFORE, on this 22nd day of January, 2009, at a duly called meeting of the Christian County Commission, after public notice, and in open session, upon motion made by Commissioner Tom Huff, seconded by Commissioner Bill Barnett, and Presiding Commissioner Grubaugh voting in favor, the Christian County Commission did vote to authorize a five cents (\$.050) per each \$100 assessed valuation property tax levy in lieu of and to replace the current property tax levy of .05 cents per each one hundred dollars assessed valuation for senior services. This will serve to continue the present tax collection for the Senior Citizens Service Fund. The purpose of this tax levy, in accordance with Section 67.990 to 67.955, RSMo., is to continue the provision of services for persons sixty (60) years of age or older.

IT IS FURTHER ORDERED Kay Brown, the Christian County Clerk and Election Authority, is hereby ordered to place a question on the April 7, 2009, election ballot for the purpose of voting for or against the authorization of the five cents (\$.050) per each \$100 assessed valuation property tax levy in lieu of and to replace the current property tax levy for senior services.

IT IS FURTHER ORDERED the ballot submission shall be substantially in the following form:

Senior Citizens Service Fund

QUESTION:

“Shall Christian County, Missouri levy a tax of five cents per each one hundred dollars assessed valuation for the purpose of providing services to persons sixty (60) years of age or older in lieu of and to replace the current property tax levy for senior citizen services?

[ ] YES

[ ] NO”

IT IS FURTHER ORDERED this Order shall be filed in the office of the County Clerk of Christian County, Missouri before 5:00 p.m. this date.

Done this 26th day of January, 2009, at 2:45 o'clock p. .m.

CHRISTIAN COUNTY COMMISSION

By: John Grubaugh  
John Grubaugh, Presiding Commissioner

YES [ ] NO

By: William Barnett  
William Barnett, Western Commissioner

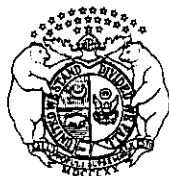
YES [ ] NO

By: Tom Huff  
Tom Huff, Eastern Commissioner

YES [ ] NO

ATTEST:

Kay Brown  
Christian County Clerk



ATTORNEY GENERAL OF MISSOURI

JEFFERSON CITY

65102

CHRIS KOSTER  
ATTORNEY GENERAL

REPLY TO:  
Fletcher Daniels State Office  
Building  
615 E. 13th Street  
Suite 401  
Kansas City, MO 64106  
Phone: (816) 889-5000  
Main Fax: (816) 889-5006  
Labor Fax: (816) 889-5026

March 3, 2009

John Housley  
District Attorney  
901 St. Louis Street  
20<sup>th</sup> Floor  
Springfield, MO 65806

**RECEIVED**

**MAR 16 2009**

**KAY BROWN  
COUNTY CLERK**

Dear Mr. Housley:

The Christian County, Senior Services District has been notified by the State Auditor and by my office that the District's proposed tax levy was in excess of the applicable lawful limit. Attached is a copy of the notice from the State Auditor indicating the assessment(s) in violation.

We are prepared to file suit against you, without further warning or notice, pursuant to the authority vested in the Attorney General in Section 137.073.6, RSMo. However, we would like to give one last opportunity for your taxing entity to rectify the violations certified by the State Auditor. Although the law permits a suit to require refunds of illegally collected amounts this office is willing to settle on the following basis:

Please provide my office with written confirmation that your taxing entity will do one of the following:

1. Voluntarily rollback the tax rates to that approved by the voters in compliance with the Hancock Amendment of the Missouri Constitution OR
2. The voters in your jurisdiction will approve the proposed rates on or before August 30, 2009 so that your District will be in compliance with the Hancock Amendment.

If you do not intend to comply with one of these options, please provide me with a written response indicating the legal reason why you believe that you are not in violation of the Hancock Amendment.

We have previously notified you by letter of this violation. This is your last chance to avoid litigation.

If I have not heard from your District by close of business on **Monday, March 16, 2009** indicating your intent to comply with Missouri law, I will assume you do not wish to cure your violations and my office will proceed with exercising our rights under the law.

Thank you for your prompt attention to this matter.

Sincerely yours,

CHRIS KOSTER  
Attorney General

A handwritten signature in cursive script, appearing to read "Sharon Euler", written over a horizontal line.

Sharon Euler  
Assistant Attorney General

Cc: Sandra Bryant, County Assessor  
Kay Brown, Clerk County Commission  
Ronald G. Cleek, County Attorney

KAY BROWN

*Clerk of the County Commission*  
OF  
CHRISTIAN  
COUNTY

100 W. CHURCH ROOM 206  
OZARK, MO 65721  
Phone: 581-6360 Fax: 581-8331

March 16, 2009

Attorney General Chris Koster  
Attn: Sharon Euler, Assistant Attorney General  
Fletcher Daniels State Office Building  
615 East 13<sup>th</sup> Street  
Kansas City, MO 64106

Dear Ms. Euler,

Today I received a copy of a letter sent to Mr. Housley dated March 3, 2009. In response to your letter, the Senior Citizens Service Fund Board and the County Commission certified to me on the 26<sup>th</sup> day of January, 2009, the ballot language for the correction of the tax levy. Please find a copy of one of the many sample ballots that contain the Senior Citizens Tax Levy issue that will be voted on by the voters of Christian County.

I, Kay Brown, Christian County Clerk/Election Authority do hereby certify that the sample ballot that is being sent to you is a true copy of the original ballot that will be voted on by the voters of Christian County.

I apologize that you have not received notice before today. If you have any questions, please contact me as soon as possible at 417-581-6360.

Sincerely,

*Kay Brown*  
Kay Brown



OFFICIAL BALLOT  
GENERAL MUNICIPAL ELECTION  
CHRISTIAN COUNTY, MISSOURI  
TUESDAY, APRIL 7, 2009

JUDGES' INITIALS

INSTRUCTIONS TO VOTERS

To vote, darken in the oval(s) completely next to your choice(s), like this: ●

Write-In: To vote for a valid write-in candidate, write the person's name on the line provided and darken in the oval.

If you are in favor of any question submitted upon this ballot, darken the oval to the left of the word "YES".

If you are opposed to any question submitted upon this ballot, darken the oval to the left of the word "NO".

If you tear, deface, or make a mistake and wrongfully mark any ballot, you must return it to the election judges and receive a new ballot.

COUNTY OF CHRISTIAN

911 SALES TAX

Shall the County of Christian impose a County sales tax of one-quarter (1/4) of one percent (1%) for the purpose of providing central dispatching of fire protection, emergency ambulance service, including emergency telephone services, and other emergency services in lieu of and to replace the current Nixa 911 and Christian County 911 telephone tariff tax?

YES

NO

SENIOR CITIZENS SERVICE FUND

QUESTION

Shall Christian County, Missouri levy a tax of five cents per each one hundred dollars assessed valuation for the purpose of providing services to persons sixty (60) years of age or older in lieu of and to replace the current property tax levy for senior citizen services?

YES

NO



**SUSAN MONTEE, CPA**  
**Missouri State Auditor**

CERTIFICATION LETTER

September 25, 2008

County Clerk  
 Christian County  
 100 West Church Street, Room 206  
 Ozark, MO 65721-0000

RE: 35-022-0000 Christian County

Dear County Clerk:

We have received information to substantiate compliance with Missouri law for the 2008 property tax rates for the above-captioned taxing authority. Section 137.073.6, RSMo, requires the State Auditor to examine such information and return to the county clerk our findings regarding the property tax rate ceilings and the debt service levy, if applicable. The State Auditor's Office has relied on information presented and representations made by the taxing authority for our review of the tax rate ceiling(s) and actual property tax rate(s) levied. Our findings are based upon existing constitutional provisions, statutes, rulings and court decisions.

We understand that the taxing authority's property tax rate ceiling(s) and actual property tax rate(s) levied for 2008 to be as follows:

Purpose	Tax Rate Ceiling or Maximum Allowable Debt Service Levy	Sales Tax Reduction	Voluntary Reduction	Recoupment Rate	CERTIFIED RATE	Taxing Authority's Proposed Rate	Complies with MO Laws Yes/No
General Revenue	0.2175	0.0000	0.2175	0.0000	0.0000	0.0000	Yes
Senate Bill 40	0.0783	0.0000	0.0000	0.0000	0.0783	0.0783	Yes
Senior Services	0.0005	0.0000	0.0000	0.0000	0.0005	0.0462	No
Common #1 Road & Bridge	0.1896	0.0000	0.1896	0.0000	0.0000	0.0000	Yes
Common #2 Road & Bridge	0.0698	0.0000	0.0698	0.0000	0.0000	0.0000	Yes

Based on the information submitted by the taxing authority we find the CERTIFIED RATE(S) for the taxing authority as listed above, complies with the provisions Section 137.073 RSMo. Any taxing authority levying rate(s) higher than the certified rate(s) is/are not in compliance with Missouri laws. All tax levies not in compliance will receive a Notification of Non-Compliance Letter sent certified mail and will also be noted in our Review of 2008 Property Tax Rates report. A copy of this letter must be sent by your office to the above captioned political subdivision to comply with Section 137.073.6, RSMo.

CC: Christian County