



## Notice of Public Tax Rate Hearing

Hearing Date: August 21, 2025      Hearing Time: 7:00 PM

Hearing Location: Johnson County Ambulance District, Headquarters  
500 E Young Ave, Warrensburg, MO 64093

The Johnson County Ambulance District will hold a Public Tax Rate Hearing at 500 E Young Ave, Warrensburg, Missouri 64093 on August 21, 2025, beginning at 7:00 P.M. Citizens may be heard on the property tax rate proposed to be set by the Johnson County Ambulance District Board of Directors. The public is invited to attend.

### Assessed Valuation

	<u>Prior Tax Year 2024</u>	<u>Current Tax Year 2025</u>
Real Estate	\$632,733,452	\$688,984,714
<u>Personal Property</u>	<u>\$195,791,355</u>	<u>\$209,981,409</u>
Total	\$828,524,807	\$898,966,123

New Construction: \$27,253,064

Adjusted Assessed Valuation \$871,713,059

Percentage Increase in Adjusted Assessed Valuation: 5.2127%

Current tax rate: \$0.2890 per \$100.00      Proposed tax rate: \$0.2826 per \$100.00

Increase in Consumer Price Index: 2.9% *(as certified by the State Tax Commission)*

Prior year adjusted tax revenue \$2,394,437

Projected current year tax revenue \$2,463,876

Projected increase due to New Construction: \$69,439

Projected increase in tax revenue as a result of reassessment if proposed tax rate is adopted:

Dollar increase: \$69,439

Percentage increase: 2.9%

*Posted on August 12, 2025, in lobby of headquarters at 500 E Young Ave., Warrensburg, MO 64093 and online at [www.JOCOAMB.com](http://www.JOCOAMB.com)*



**Scott Fitzpatrick**  
**Missouri State Auditor**

**MEMORANDUM**

August 04, 2025

**TO:** 01-051-0001 Johnson County Ambulance District

**RE:** Setting of 2025 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 2025 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 2025 questionnaire has a different amount on Form A, Line 5 than was previously submitted, we had to revise the 2024 calculation for this change. The revised 2024 tax rate ceiling is listed on the 2025 Summary Page, Line A. Your primary County Clerk should forward a copy of the revised 2024 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****8/4/2025****Summary Page****(2025)****For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property**

Johnson County Ambulance District

01-051-0001

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)

0.2890

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)

0.2826

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)

0.2826

E. **Maximum authorized levy** the most recent voter approved rate

0.3000

F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E)

0.2826

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)

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, \_\_\_\_\_ (Office) of \_\_\_\_\_ (Political Subdivision) levying a rate in \_\_\_\_\_ (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.**

(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****8/4/2025****Form A****(2025)****For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property**

Johnson County Ambulance District

01-051-0001

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. (2025) 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>688,984,714</u>	+	(b)	<u>209,981,409</u>	=	<u>898,966,123</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>13,063,010</u>	+	(b)	<u>14,190,054</u>	=	<u>27,253,064</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)

871,713,059**5. (2024) 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>632,733,452</u>	+	(b)	<u>195,791,355</u>	=	<u>828,524,807</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)

828,524,807

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****8/4/2025****Form A****(2025)****For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property**

Johnson County Ambulance District

01-051-0001

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

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)

5.2127%

10. **Increase in Consumer Price Index (CPI)**  
certified by the State Tax Commission

2.9000%

11. **Adjusted prior year assessed valuation**  
(Line 8)

828,524,807

12. **(2024) Tax rate ceiling from prior year**

(Summary Page, Line A)

0.2890

13. **Maximum prior year adjusted revenue**  
from property that existed in both years (Line 11 x Line 12 / 100)

2,394,437

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%.

2.9000%

15. **Additional revenue permitted**  
(Line 13 x Line 14)

69,439

16. **Total revenue permitted in current year \***  
from property that existed in both years ( Line 13 + Line 15)

2,463,876

17. **Adjusted current year assessed valuation** (Line 4)

871,713,059

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**

0.2826

\* 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****8/4/2025****Informational Data****(2025)****For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property**

Johnson County Ambulance District

01-051-0001

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**

A. <b>Prior year tax rate ceiling</b> (Prior year Informational Summary Page, Line F)	0.2890
B. <b>Current year rate computed</b> (Informational Form A, Line 18 below)	0.2826
C. <b>Amount of increase authorized by voters for current year</b> (Informational Form B, Line 7 below)	
D. <b>Rate to compare to maximum authorized levy</b> (Line B if no election, otherwise Line C)	0.2826
E. <b>Maximum authorized levy</b> most recent voter approved rate	0.3000
F. <b>Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year</b> (Lower of Line D or E)	0.2826

**Informational Form A**

9. <b>Percentage increase in adjusted valuation</b> (Form A, Line 4 - Line 8 / Line 8 x 100)	5.2127%
10. <b>Increase in Consumer Price Index (CPI)</b> certified by the State Tax Commission	2.9000%
11. <b>Adjusted prior year assessed valuation</b> (Form A, Line 8)	828,524,807
12. <b>(2024) Tax rate ceiling from prior year</b> (Informational Summary Page, Line A from above)	0.2890
13. <b>Maximum prior year adjusted revenue</b> from property that existed in both years (Line 11 x Line 12 / 100)	2,394,437
14. <b>Permitted reassessment revenue growth</b> 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%.	2.9000%
15. <b>Additional reassessment revenue permitted</b> (Line 13 x Line 14)	69,439
16. <b>Total revenue permitted in current year</b> from property that existed in both years (Line 13 + Line 15)	2,463,876
17. <b>Adjusted current year assessed valuation</b> (Form A, Line 4)	871,713,059
18. <b>Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo</b> , if no voluntary reduction was taken (Line 16 / Line 17 x 100)	0.2826

**Informational Form B**

6. <b>Prior year tax rate ceiling to apply voter approved increase to</b> (Informational Summary Page, Line A if increase to an existing rate, otherwise 0)	
7. <b>Voter approved increased tax rate to adjust</b> (If an "increase of/by" ballot, Form B, Line 5a + Line 6, if an "increase to" ballot, Form B, Line 5b)	

Report to the State Auditor's Office

Johnson County Review of 2025 Property Tax Rates																			(After the Board of Equalization)				
		02-051-0001	06-051-0001	09-051-0001	09-051-0002	09-051-0003	09-051-0004	09-051-0005	09-051-0007	09-051-0008	10-051-0002	12-051-0002	12-051-0003	35-051-0000	01-042-0001	12-054-0003	25-080-0126						01-051-0001
Part A. Assessed Valuation		WMMC	Blk Water	Centerview	Chilhowee	Holden	Kingsville	Knob	Leeton	Warrensburg	Library	FD 2	FD 1	Johnson County	Windsor Amb	Concordia FD	SFCC	MCCCKC					Jo.Co.Amb
Real Property																							
	County assessed	598,937,117	68,730,509	1,365,166	1,235,560	17,920,215	2,860,836	24,670,593	3,337,310	220,008,342	598,937,117	121,593,922	208,687,752	598,937,117	4,003,883	2,052,410	139,874	1,304,970					592,880,824
	RR&Utility Local assessed	2,371,747	4,475	1,686	3,444	21,899	4,697	31,989	4,742	1,704,236	2,371,747	243,023	356,458	2,371,747	14,142	0	0	0					2,357,605
	RR&Utility State assessed	94,846,199	0	173,311	168,020	1,819,382	491,982	1,282,223	229,027	6,876,955	94,846,199	30,530,041	52,587,914	94,846,199	1,599,287	26,528	0	0					93,220,384
1) Real Property Total . . .		696,155,063	68,734,984	1,540,163	1,407,024	19,761,496	3,357,515	25,984,805	3,571,079	228,589,533	696,155,063	152,366,986	261,632,124	696,155,063	5,617,312	2,078,938	139,874	1,304,970					688,458,813
Personal Property																							
	County assessed	199,151,194		677,106	397,136	4,824,488	2,161,936	6,691,130	1,312,044	60,485,661	201,346,453	43,885,108	81,928,902	199,151,194	1,902,112	1,085,739	78,879	407,238					196,163,343
	RR&Utility Local assessed	3,081,820		25,266	3,797	22,809	40,562	23,810	4,939	2,237,629	3,081,820	279,596	460,864	3,081,820	5,662	0	0	0					3,076,158
	RR&Utility State assessed	10,870,061		40,059	29,877	384,746	113,534	253,254	33,728	1,061,680	10,870,061	3,007,868	5,914,667	10,870,061	118,834	9,316	0	0					10,741,908
2) Personal Property Total . .		213,103,075	0	742,431	430,810	5,232,043	2,316,032	6,968,194	1,350,711	63,784,970	215,298,334	47,172,572	88,304,433	213,103,075	2,026,608	1,095,055	78,879	407,238					209,981,409
Total Assessed Valuation		909,258,138	68,734,984	2,282,594	1,837,834	24,993,539	5,673,547	32,952,999	4,921,790	292,374,503	911,453,397	199,539,558	349,936,557	909,258,138	7,643,920	3,173,993	218,753	1,712,208					898,440,222
3) New Const - Real Estate		13,097,730	2,135,760	53,330	37,560	373,170	0	295,880	130,020	1,712,620	13,097,730	3,001,780	7,679,560	13,097,730	31,290	3,430	0	27,330					13,063,010
*) New Const - Personal		14,326,648		240,779	0	454,360	0	1,548,273	76,028	640,938		5,171,528	8,894,101	14,326,648									209,981,409
*) RR/Utility Sched 14, Line 17		203,477		273	558	3,551	762	3,047	769	112,128		37,833	46,037	203,477									202,596
Total New Construction		27,627,855	2,135,760	294,382	38,118	831,081	762	1,847,200	206,817	2,465,686	13,097,730	8,211,141	16,619,698	27,627,855	31,290	3,430	0	27,330					223,247,015
4) Newly Added Territory - Real Estate																							0
5) Newly Added Territory - Personal Property																							
6) Newly Separated Territory - Real Estate																							
7) Newly Separated Territory - Personal Property																							
8) Property From Local to State - Real Estate																							
9) Property From Local to State - Personal Property																							
Part B. Additional Voter Approved Rates																							
(1) Date of Election																							
(2) Voter Approved Tax Rate or Increase																							
(3) Election Results: Yes/No																							
(4) Tax Expiration Date																							
Part C. Debt Service Requirements																							
(1) Principal and Interest Payment for 2024																							???
(2) Costs of Collection and Delinq. Allowance																							
(3) Reasonable Reserve																							
(4) Anticipated Dec 31, Balance																							

I, Diane Thompson, County Clerk for Johnson County, State of Missouri, do hereby certify that the foregoing is a true and correct statement of the taxable property on the Assessor's books after adjustment by the Board of Equalization Given under my hand at Warrensburg, Missouri this 29th day of July, 2025.

  
DIANE THOMPSON, County Clerk

