

Columbia and Boone County Library District

Minutes, Meeting of August 25, 2022

Board members present were Kate Markie, President; Bradd Anderson; Margrace Buckler; Dorothy Carner; August Nielsen; Pat Powell; Jennifer Rodewald; and Khaki Westerfield. Susan Daly was absent.

Also present were DBRL staff members Margaret Conroy, Megan James, Erin Magner, Jim Smith, and Mitzi St. John.

Public Hearing

Markie opened the public hearing at 5:30 p.m. and invited comment from the public. There were no members of the public in attendance. The public hearing closed at 5:31 p.m.

Call to Order

Markie called the meeting to order at 5:31 p.m. A quorum of members was present.

Public Comment

There was no public comment.

Approval of Minutes

Hearing no changes, additions, or deletions, the minutes of August 11, 2022 were approved as written.

Setting of the 2022 Columbia and Boone County Library District Operating Tax Rate

Smith reported that the State Auditor has approved setting the tax rate at 30.22 cents per \$100 of assessed valuation, which is rolled back from the voter-approved tax rate of 32 cents. In response to a question from Markie, Smith explained how the rate is calculated and affected by the Hancock Amendment:

Hancock Amendment was a voter approved Constitutional Amendment passed on November 4, 1980 that limits state and local government taxes. The Amendment limits the growth of tax revenue to the lesser of the actual growth in assessed valuation or the Consumer Price Index (CPI) growth certified by the Missouri State Auditor's for the state of Missouri. The CPI growth adjustment is limited to five percent as pursuant to Section 137.073.2 RSMo. The Assessed Valuation is adjusted for new growth to allow the state or local government to obtain funding for the new growth that occurs. The permitted revenue is then divided by the adjusted assessed valuation to determine maximum authorized tax rate levy which cannot exceed the voter approved tax rate maximum. In response to question about how the Senate Bill 711 (commonly referred to as the Gibbons Ceiling) adjusted this process, Smith stated that if the Board voluntarily reduced their tax rate levy in an even (non-reassessment) year number year like 2022, DBRL would have to use the 2022 voluntarily set tax rate as the maximum ceiling that can be set for the next

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two years unless we would do a resolution to justifying the need to use the voter approved maximum ceiling. If the voluntary roll back was in 2021, an odd (reassessment) year, then there is no impact to the future tax rate setting process.

ACTION: Nielson moved, Anderson seconded, setting the 2022 CBCLD operating tax rate at 30.22 centers per \$100 of assessed valuation. The vote was taken by roll call: Anderson - yes; Buckler - yes; Carner - yes; Markie - yes; Nielsen - yes; Powell - yes; Rodewald - yes; Westerfield - yes. The motion passed.

Other Business

There was no other business.

Adjournment

There being no further business, Markie adjourned the meeting at 5:38 p.m.

Minutes recorded by Megan James.

August Nielsen, Board Secretary