WEST OVERLAND EMS & FIRE PROTECTION DISTRICT
NOTICE OF PUBLIC HEARING
PROPOSED PROPERTY TAX RATES - 2026 TAX YEAR

TAKE NOTICE that the West Overland EMS & Fire Protection District, St. Louis County, Missouri will hold a public hearing on Thursday, September 17, 2026, at the hour of 4:30 P.M., at 10789 Midland Blvd., Overland, Missouri, 63114, within said District, at which hearing citizens and taxpayers of said District shall be heard concerning the property tax rates proposed to be set by said District for the 2026 tax year. Following the public tax hearing, the Board of Directors shall establish the rates of taxes to be entered in the tax book, as provided in Section 67.110.2 RSMo.

The tax rates shall be set to produce the revenues which the budget for the fiscal year beginning January 1, 2027, shows to be required from property tax, after all adjustments are made to conform to the provisions of Sections 67.110, 137.073, 137.115, 137.245, RSMo., and Article X, Section 22 of the Missouri Constitution.

Each tax rate is determined by dividing the amount of revenue required by the current tax year assessed valuation (less any tax increment finance district). The result is multiplied by 100 so the tax rate is expressed in cents per $100.00 of assessed valuation.

The tax rates set forth herein are merely proposed and based on preliminary assessed valuations. Such rates may be revised upon receipt of the final certified valuations from the St. Louis County Assessor's Office. In no event shall the tax rates finally fixed by the District exceed the tax rate ceilings computed under Section 137.073, RSMo, and Article X, Section 22 of the Missouri Constitution. The final tax rates shall be established in accordance with Sections 67.110, 137.073 and 137.245, RSMo., and Article X, Section 22 of the Missouri Constitution, and said determinations shall be made in accordance with the District's tax rate calculations, which shall be available for public inspection at the public hearing.

	REAL ESTATE			Personal Property and other	
Assessed Valuation	**Residential**	**Agricultural**	**Commercial**	**Tangible Property**	**Total**
Current Tax Year - 2026 (PRELIMINARY)	97,843,730	0	108,516,258	43,497,250	249,857,238
Prior Tax Year - 2025 (POST Board of Equalization)	97,857,240	0	109,641,995	45,966,566	253,465,801

	REAL ESTATE			Personal Property and other
Proposed 2026 Tax Rates (per $100)	**Residential**	**Agricultural**	**Commercial**	**Tangible Property**
General	$1.1950	$0.0000	$1.3130	$1.5100
Ambulance	0.4050	0.0000	0.4870	0.6500
Pension	0.1870	0.0000	0.2250	0.3000
Dispatch	0.0310	0.0000	0.0370	0.0500
Debt Service	0.1820	0.0000	0.1820	0.1820
Total	**$2.0000**	**$0.0000**	**$2.2440**	**$2.6920**

	REAL ESTATE			Personal Property and other		Total $ Increase	Total % Increase
Anticipated Tax Revenue - Budget Year 2027	**Residential**	**Agricultural**	**Commercial**	**Tangible Property**	**Total**	**(Decrease)**	**(Decrease)**
General	$1,169,233	$0	$1,424,818	$656,808	$3,250,860	($52,229)	-1.58%
Ambulance	396,267	0	528,474	282,732	1,207,473	1,473	0.12%
Pension	182,968	0	244,162	130,492	557,621	528	0.09%
Dispatch	30,332	0	40,151	21,749	92,231	419	0.46%
Debt Service	178,076	0	197,500	79,165	454,740	(6,568)	-1.42%
Total	**$1,956,875**	**$0**	**$2,435,105**	**$1,170,946**	**$5,562,925**	**($56,377)**	**-1.00%**

New Construction Anticipated Tax Revenue - Budget Year 2027 (Memo Only) $4,053

BY ORDER OF THE BOARD OF DIRECTORS OF THE WEST OVERLAND EMS & FIRE PROTECTION DISTRICT OF ST. LOUIS COUNTY, MISSOURI

PLEASE NOTE: The proposed tax rates are set based on the latest information currently available to the District from the St. Louis County Assessor's Office and the Missouri State Auditor's Office, and shall be set in compliance with Missouri law. The proposed tax rates are subject to revision.