Scott Fitzpatrick
Missouri State Auditor

CERTIFICATION LETTER

October 01, 2026

County Clerk
Washington County
102 N Missouri St.
Potosi, MO 63664-0000

RE: 25-036-0130 East Central College

Dear County Clerk:

We have received information to substantiate compliance with Missouri law for the 2026 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 2026 to be as follows:

Purpose	Tax Rate Ceiling or Maximum Allowable Debt Service	Sales Tax Reduction	20% Required Reduction 1st Class Charter County Political Subdivision Not Submitting Estimate Non-Binding Tax Rate	Voluntary Reduction	Recoupment Rate	CERTIFIED RATE	Taxing Authority's Proposed Rate	Complies with MO Laws Yes/No
General Revenue	0.3403	0.0000	0.0000	0.0000	0.0000	**0.3403**	0.3403	Yes

Based on the information submitted by the taxing authority we find the CERTIFIED RATE(S) for the taxing authority as listed above, complies or does not comply with the provisions Section 137.073, RSMo, as indicated above. Any taxing authority levying a 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, will be referred to the Missouri Attorney General's Office pursuant to Section 137.073.6(2), RSMo, and will also be noted in our Review of 2026 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.

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/28/2026

(2026)

Summary Page

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

East Central College	25-036-0130	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.

RECEIVED
SEP 4 2026
WASHINGTON 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 public 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)	0.3403
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)	0.3403
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)	0.3403
E.	**Maximum authorized levy** the most recent voter approved rate	0.3700
F.	**Current year tax rate ceiling** maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E)	0.3403
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)	0.3403
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, Chris Hoelzer (Office) of Vice President, Finance & Administration (Political Subdivision) levying a rate in Crawford, Franklin, Gasconade, St. Charles, Warren, Washington (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.

09/01/2026	Chris Hoelzer Digitally signed by Chris Hoelzer Date: 2026.09.01 16:05:21 -05'00'	Chris Hoelzer	636-584-6701
(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 0.3403 **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.

9/4/26	Jeanette Allen	Washington	573436-7704
(Date)	(County Clerk's Signature)	(County)	(Telephone)

Scott Fitzpatrick
Missouri State Auditor

CERTIFICATION LETTER

September 08, 2026

County Clerk
Washington County
102 N Missouri St.
Potosi, MO 63664-0000

RE: 25-094-0163 Mineral Area College

Dear County Clerk:

We have received information to substantiate compliance with Missouri law for the 2026 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 2026 to be as follows:

Purpose	Tax Rate Ceiling or Maximum Allowable Debt Service	Sales Tax Reduction	20% Required Reduction 1st Class Charter County Political Subdivision Not Submitting Estimate Non-Binding Tax Rate	Voluntary Reduction	Recoupment Rate	CERTIFIED RATE	Taxing Authority's Proposed Rate	Complies with MO Laws Yes/No
General Revenue	0.3223	0.0000	0.0000	0.0000	0.0000	**0.3223**	0.3223	Yes
Debt Service	0.1894	0.0000	0.0000	0.0594	0.0000	**0.1300**	0.1300	Yes

Based on the information submitted by the taxing authority we find the CERTIFIED RATE(S) for the taxing authority as listed above, complies or does not comply with the provisions Section 137.073, RSMo, as indicated above. Any taxing authority levying a 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, will be referred to the Missouri Attorney General's Office pursuant to Section 137.073.6(2), RSMo, and will also be noted in our Review of 2026 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.

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/18/2026

(2026)

Summary Page

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

Mineral Area College	25-094-0163	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)	0.3223
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)	0.3223
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)	0.3223
E.	**Maximum authorized levy** the most recent voter approved rate	0.4900
F.	**Current year tax rate ceiling** maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E)	0.3223
G1.	**Less required sales tax reduction** taken from tax rate ceiling (Line F), if applicable	0.0000
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)	0.0000
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.	0.0000
I.	**Plus allowable recoupment rate** added to tax rate ceiling (Line F) If applicable, attach Form G or H.	0.0000
J.	**Tax rate to be levied** (Line F - Line G1 - Line G2 - Line H + Line I)	0.3223
AA.	**Rate to be levied for debt service,** if applicable (Form C, Line 10)	0.1300
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, President (Office) of Mineral Area College (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.

8/28/26	Joe Gilgour	Joe Gilgour	(573)518-2146
(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.

	Jeanette Allen	Washington	573436-7704
(Date)	(County Clerk's Signature)	(County)	(Telephone)