

MINUTES OF THE REGULAR MEETING OF THE BOARD OF THE METROPOLITAN ZOOLOGICAL PARK AND MUSEUM DISTRICT

St. Louis, Missouri
September 29, 2020

A regular meeting of the Board of Directors of the Metropolitan Zoological Park and Museum District was held via Zoom at 7733 Forsyth Boulevard, Suite 550, on Thursday, September 29, 2020 at 12:00 p.m.

Robert Eggmann, Chair of the Metropolitan Zoological Park and Museum District (“District”), called the meeting to order. Upon roll call, the following Board Members were present:

Robert E. Eggmann	Thomas J. Campbell
Christine A. Chadwick	Darnetta Clinkscale
Thomas C. Mummert	Michelle Harris
Jill Nowak	

Other persons attending the meeting included Michael A. Chivell from Armstrong Teasdale LLP, the District’s legal counsel and District employees: J. Patrick Dougherty and Matthew Pollock.

The Chair announced that Eugene “Gene” Toombs, Chair of the Saint Louis Science Center Subdistrict Board of Commissioners, died on Saturday, September 26, 2020.

Public Comments: The Chair asked for public comments from those in attendance. No comments resulted.

Public Hearing: Mr. Chivell opened the Public Hearing regarding the proposed 2020 Subdistrict Tax Rates. A **Notice of Public Hearing** (EXHIBIT I) was published in the Daily Record (City of St. Louis) and the St. Louis Countian (St. Louis County) on September 22, 2020. A **Notice of Public Hearing** was also posted at the Metropolitan Zoological Park and Museum District office and on the District’s website, www.mzdstl.org. Mr. Chivell asked for questions and or comments regarding the Public Hearing; none resulted. The proposed rates, calculated according to guidelines and forms issued by the Missouri State Auditor, are as follows:

	Real Estate, <u>Personal and Other Property</u>
Art Museum Subdistrict	\$0.0723
Botanical Garden Subdistrict	\$0.0362
Missouri History Museum Subdistrict	\$0.0362
Science Center Subdistrict	\$0.0362
Zoological Park Subdistrict	\$0.0723

On each \$100 of assessed valuation of taxable property in the City and County of St. Louis.

Mr. Dougherty provided a summary of the 2020 Subdistrict Tax Rate computations and related analysis. He informed the Board that the 2020 Subdistrict tax rate ceilings and the recoupments were reviewed by

personnel within the Office of the Missouri State Auditor, without revision.

Tax Rates for 2020: The Chair asked the Board to consider setting the proposed 2020 tax rates. The Chair called for questions and or comments regarding the Public Hearing; no comments resulted.

Ms. Clinkscale moved that based on the Art Museum Subdistrict's needs, as reflected in budgets submitted in the summer of 2020 and reviewed by the District Board, the 2020 tax rate, for the Art Museum Subdistrict, be set as indicated in the Resolution of the Metropolitan Zoological Park and Museum District Board Setting Tax Rates for 2020 Assessments ("Tax Resolution"), a copy of which is attached hereto and made a part hereof:

Art Museum Subdistrict – Seven and twenty-three one-hundredths cents (\$0.0723) on each one hundred dollars (\$100) of assessed valuation of taxable property in the District.

Ms. Chadwick seconded the motion. The Chair asked for a discussion; none resulted.

A roll call vote was taken to approve the motion. The motion passed with Ms. Chadwick, Mr. Campbell, Ms. Clinkscale, Mr. Eggmann, Ms. Harris, Mr. Mummert, and Ms. Nowak voting 'Aye'.

Ms. Clinkscale moved that based on the Botanical Garden Subdistrict's needs, as reflected in budgets submitted in the summer of 2020 and reviewed by the District Board, the 2020 tax rate, for the Botanical Garden Subdistrict, be set as indicated in the proposed Tax Resolution:

Botanical Garden Subdistrict – Three and sixty-two one-hundredths cents (\$0.0362) on each one hundred dollars (\$100) of assessed valuation of taxable property in the District.

Mr. Campbell seconded the motion. The Chair asked for a discussion; none resulted.

A roll call vote was taken to approve the motion. The motion passed with Ms. Chadwick, Mr. Campbell, Ms. Clinkscale, Mr. Eggmann, Ms. Harris, Mr. Mummert, and Ms. Nowak voting 'Aye'.

Ms. Clinkscale moved that based on the History Museum Subdistrict's needs, as reflected in budgets submitted in the summer of 2020 and reviewed by the District Board, the 2020 tax rate, for the History Museum Subdistrict, be set as indicated in the proposed Tax Resolution:

Missouri History Museum Subdistrict – Three and sixty-two one-hundredths cents (\$0.0362) on each one hundred dollars (\$100) of assessed valuation of taxable property in the District.

Ms. Nowak seconded the motion. The Chair asked for a discussion; none resulted.

A roll call vote was taken to approve the motion. The motion passed with Ms. Chadwick, Mr. Campbell, Ms. Clinkscale, Mr. Eggmann, Ms. Harris, Mr. Mummert, and Ms. Nowak voting 'Aye'.

Ms. Clinkscale moved that based on the Science Center Subdistrict's needs, as reflected in budgets submitted in the summer of 2020 and reviewed by the District Board, the 2020 tax rate, for the Science Center Subdistrict, be set as indicated in the proposed Tax Resolution:

Science Center Subdistrict – Three and sixty-two one-hundredths cents (\$0.0362) on each one hundred dollars (\$100) of assessed valuation of taxable property in the District.

Mr. Campbell seconded the motion. The Chair asked for a discussion; none resulted.

A roll call vote was taken to approve the motion. The motion passed with Ms. Chadwick, Mr. Campbell, Ms. Clinkscale, Mr. Eggmann, Ms. Harris, Mr. Mummert, and Ms. Nowak voting ‘Aye’.

Ms. Clinkscale moved that based on the Zoological Park Subdistrict’s needs, as reflected in budgets submitted in the summer of 2020 and reviewed by the District Board, the 2020 tax rate for the Zoological Park Subdistrict, be set as indicated in the proposed Tax Resolution:

Zoological Park Subdistrict – Seven and twenty-three one-hundredths cents (\$0.0723) on each one hundred dollars (\$100) of assessed valuation of taxable property in the District.

Mr. Campbell seconded the motion. The Chair asked for a discussion; none resulted.

A roll call vote was taken to approve the motion. The motion passed with Ms. Chadwick, Mr. Campbell, Ms. Clinkscale, Mr. Eggmann, Ms. Harris, Mr. Mummert, and Ms. Nowak voting ‘Aye’.

The Chair asked for a motion to approve the Resolution Setting Tax Rates for 2020 Assessments (EXHIBIT II). Ms. Clinkscale moved to approve the Tax Resolution. Mr. Campbell seconded the motion. The Chair asked for a discussion; a discussion ensued regarding the format of the tax rates on page 2 of the Tax Resolution and a revision was suggested. The Tax Resolution, as revised was approved unanimously with all Board Members voting ‘Aye’.

The Chair closed the Public Hearing.

Approval of the Minutes: The Chair called for the approval of the minutes from the regular Board meeting held on September 17, 2020. Mr. Campbell moved that the minutes be approved. Mr. Mummert seconded the motion. The Chair asked for a discussion; no discussion ensued. The minutes were approved with all present members voting ‘Aye’.

Executive Director’s Report: Mr. Dougherty discussed the District’s internal financial reports for August 2020.

Finance/Audit Committee Report: Mr. Mummert reported that the RFP notice for banking services was published in the St. Louis American, the St. Louis Business Journal, and the Post-Dispatch. The RFP notice was also provided to banks that were recommended by various ZMD board members. No responses have been received to date. The deadline to respond to the RFP is October 28, 2020.

Communications Committee Report: Ms. Harris provided an update regarding the plans for an abbreviated electronic version of the Report to the Community. A discussion ensued. The Communications Committee will plan to meet and make a recommendation to the Board on next steps.

During the discussion, it was recommended that the District begin looking at developing an email contact list for the future.

Report of Legal Counsel: Mr. Chivell provided some feedback regarding the District's Diversity, Equity, and Inclusion initiative.

Old Business: Ms. Chadwick asked for a report on the creation of the District's Diversity, Equity, and Inclusion Committee. A discussion ensued. The Chair will appoint members to the Committee and notify the board of his choices.

Ms. Chadwick asked for a report on the hiring of an Office Manager. Ms. Chadwick acknowledged that it was unclear if the Board wanted to move forward with hiring someone during the current COVID-19 environment. Mr. Dougherty reported that he was unsure if the board wanted to move forward. A discussion ensued. Mr. Dougherty plans to complete his review of the resumes and will provide them to Mr. Pollock for his concurrent review. Mr. Dougherty will report back to the Board once his review is completed. Ms. Chadwick suggested the Personnel/Compensation Committee meet to discuss whether to hire an Office Manager given the current COVID-19 environment and the District needs. The Personnel/Compensation Committee Members were determined to be Mr. Eggmann, Ms. Chadwick, and Ms. Clinkscale.

New Business: There was no New Business.

There being no further business of the Board, Mr. Campbell moved to adjourn the meeting. Ms. Chadwick seconded the motion which was unanimously approved.

Respectfully submitted,



Michelle Harris
Secretary

METROPOLITAN ZOOLOGICAL PARK AND MUSEUM DISTRICT
NOTICE OF PUBLIC HEARING

The Metropolitan Zoological Park and Museum District Board will hold a public hearing at noon on September 29, 2020 at 7733 Forsyth Blvd., Suite 550, Clayton, Missouri 63105. To minimize the possibility of COVID-19 community transmission, citizens are asked to participate remotely (Zoom) or by telephone. If you wish to join the hearing by telephone, please call the following number: 1 (312) 626-6799 and enter Meeting ID: 314 862 4222. The Zoom address is <https://zoom.us/j/3148624222> Meeting ID 314 862 4222. During the hearing, citizens may be heard with respect to the proposed tax rates to be set by the District Board:

Pursuant to R.S. Mo. Sections 67.110 and 137.073, the following information is presented with respect to assessed valuations, revenues, and tax rates in the District, which is comprised of the City of St. Louis and St. Louis County, to wit:

1. Assessment valuation, by categories, subject to ad valorem property tax rates:

	<u>2019</u>	<u>2020</u>
Real Estate	\$ 26,739,184,987	\$ 27,082,120,017
Personal Property	4,156,305,105	4,259,441,240
Other Tangible Property	519,109,008	545,713,798
Total	<u>\$ 31,414,599,100</u>	<u>\$ 31,887,275,055</u>

2. The amount of gross revenue required to be provided from each tax rate to be levied:

	<u>2020</u>
Zoological Park Subdistrict	\$ 22,992,458
Art Museum Subdistrict	22,992,458
Saint Louis Science Center Subdistrict	11,527,987
Botanical Garden Subdistrict	11,527,987
Missouri History Museum Subdistrict	11,527,987
Total	<u>\$ 80,568,877</u>

3. Proposed Tax Rates for 2020:

	<u>Per \$100 of Assessed Valuation for Real Estate, Personal and Other Property</u>
Zoological Park Subdistrict	7.24 cents
Art Museum Subdistrict	7.24 cents
Saint Louis Science Center Subdistrict	3.63 cents
Botanical Garden Subdistrict	3.63 cents
Missouri History Museum Subdistrict	3.63 cents
Total	<u>25.37 cents</u>

**RESOLUTION OF THE METROPOLITAN
ZOOLOGICAL PARK AND MUSEUM DISTRICT
BOARD SETTING TAX RATES FOR 2020 ASSESSMENTS**

WHEREAS, the Metropolitan Zoological Park and Museum District (the "District") has heretofore held public hearings at which the Zoological Park Subdistrict, the Art Museum Subdistrict, the Museum of Natural History (the "St. Louis Science Center Subdistrict"), the Botanical Garden Subdistrict, and the Missouri History Museum Subdistrict (collectively, the "Subdistricts") have presented their respective budgets for the years 2020 and 2021; and

WHEREAS, the District Board has reviewed in detail the budgets submitted by the said Subdistricts and determined the extent of the needs of the Subdistricts for the years 2020 and 2021 on the basis of said budgets; and

WHEREAS, it is necessary to partially fund each of said budgets through tax revenues to be collected throughout the District; and

WHEREAS, the Board of the District formerly had the power under R.S.Mo. Sections 184.350 to 184.384 to levy on each \$100.00 of assessed valuation of taxable property within the District amounts as follows:

For the Zoological Park Subdistrict - up to 8 cents

For the Art Museum Subdistrict - up to 8 cents

For the St. Louis Science Center Subdistrict - up to 4 cents

For the Botanical Garden Subdistrict - up to 4 cents

WHEREAS, because of the general reassessment of real property, the authorized rates of levy for the foregoing Subdistricts were revised in 1985 in accordance with the provisions of R.S.Mo. Section 137.073, as amended; and revised in 1987 in accordance with the provisions of Section 137.115 as amended; and

WHEREAS, the 1991 tax rates were also revised as a result of a Missouri Supreme Court ruling; and

WHEREAS, the voters of the District, pursuant to an election duly called and held on November 3, 1987, approved the establishment of a Missouri History Museum Subdistrict and authorized the District to levy a tax for the Missouri History Museum Subdistrict of up to four cents (\$.04) per hundred dollars of assessed valuation of taxable property within the District; and

WHEREAS, the tax rates for each Subdistrict have been calculated in accordance with R.S.Mo. Section 137.115, as amended, and

WHEREAS, the District has heretofore held a public hearing at which the District established that tax rates for the benefit of each Subdistrict for the year 2020 be levied and collected; and WHEREAS, pursuant to the provisions of applicable law, including without limitation, R.S.Mo. Sections 137.073 and 67.110, as amended, the 2020 ad valorem property tax rates to be fixed for the Subdistricts are as follows:

Zoological Park Subdistrict	\$ 0.0723
Art Museum Subdistrict	\$ 0.0723
St. Louis Science Center Subdistrict	\$ 0.0362
Botanical Garden Subdistrict	\$ 0.0362
Missouri History Subdistrict	<u>\$ 0.0362</u>
Total	\$ 0.2532

WHEREAS, pursuant to statute, the District Board is authorized to set aside up to 5% of all tax receipts based on 2020 assessments to be collected for the use of the Subdistricts to defray the cost of operating the District, said fund to be deducted from the revenues to be set aside in separate accounts of each of the Subdistricts in the same ratio as each Subdistrict tax rate bears to the total tax rate for all Subdistricts;

NOW, THEREFORE, BE IT RESOLVED by the Metropolitan Zoological Park and Museum District Board as follows:

Section 1. That pursuant to the provisions of Article X, Section 22 of the Constitution of Missouri, all applicable statutes, including without limitation, R.S.Mo. Sections 184.350 to 184.384, as amended, further pursuant to the authority granted to the District and its Board by the voters of the District at elections duly called and held on April 6, 1971, April 5, 1983 and November 3, 1987 and further pursuant to the provisions of HB 1150, and further pursuant to the provisions of R.S.Mo. Sections 137.073 and 67.110, as amended, the Board, for and on behalf of each of said Subdistricts, hereby finds and determines and hereby establishes and orders that a tax for the benefit of each Subdistrict for the year 2020 be levied and collected as follows:

- (a) For the Zoological Park Subdistrict, a tax at the rate of seven and twenty-three one-hundredths cents (\$0.0723) on each one hundred dollars of the properties hereinafter described in Section 2;
- (b) For the Art Museum Subdistrict, a tax at the rate of seven and twenty-three one-hundredths cents (\$0.0723) on each one hundred dollars of the properties hereinafter described in Section 2;
- (c) For the St. Louis Science Center Subdistrict, a tax at the rate of three and sixty-two one-hundredths cents (\$0.0362) on each one hundred dollars of the properties hereinafter described in Section 2;
- (d) For the Botanical Garden Subdistrict, a tax at the rate of three and sixty-two one-hundredths cents (\$0.0362) on each one hundred dollars of the properties hereinafter described in Section 2;
- (e) For the Missouri History Museum Subdistrict, a tax at the rate of three and sixty-two one-hundredths cents (\$0.0362) on each one hundred dollars of the properties described in Section 2;

Said rates of tax aggregating twenty-five and thirty-two one-hundredths cents (\$0.2532) on each one hundred dollars of the properties hereinafter described in Section 2.

Section 2. The taxes hereinabove authorized to be levied and collected shall be levied and collected for 2020 at the rates hereinabove specified in Section 1, on each one hundred dollars of:

- (a) The assessed value of all real, personal and other property, within the corporate limits of the City of St. Louis and County of St. Louis, which said City and County comprises the geographical boundaries of the Metropolitan Zoological Park and Museum District, including all property made taxable by law for state purposes, including, to the extent applicable, but not by way of limitation, all real and tangible personal property owned by railroads, street railways, boats, vessels, bridge companies, telegraph companies, electric light and power companies, electric transmission line companies, pipe line companies, express companies, and other companies and public utilities whose property is assessed by the State Tax Commission.

Section 3. That the Assessor of the City of St. Louis, the Director of the Department of Revenue of the County of St. Louis, and all other officers in said City and County charged by law with the assessment of taxes, be and are hereby requested and directed to enter upon the assessment books of taxable property in said City and County, before delivering the same to the collector or other officials charged with the duty of collecting taxes, the taxes levied and to be collected pursuant to Sections 1 and 2 hereof.

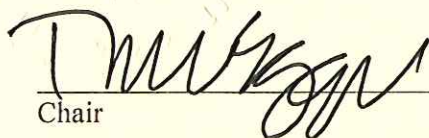
Section 4. That any officer of the Board, without limitation, including the Treasurer of this Board, be and hereby is authorized and directed to furnish a copy of this resolution, duly certified according to law, to all parties required by law to receive the same including, but not limited to, the Comptroller, the City Register, and Collector of Revenue, the Assessor and the License Collector of the City of St. Louis, the County Clerk, the Assessor, the Collector, the Director of the Department of Revenue of the County of St. Louis and the Office of the Missouri State Auditor.

Section 5. That any officer of the Board, without limitation, including the Treasurer of the District Board, be and hereby is authorized and directed to collect and receive all revenues levied and collected pursuant to Sections 1, 2 and 3 hereof, and thereafter to separate the funds of each Subdistrict in the same proportion as the tax levied for such Subdistrict bears to the total taxes to be levied pursuant to this resolution and to deposit said funds in separate bank accounts; provided, however, that the Treasurer is hereby authorized and directed to deduct, prior to depositing said Subdistrict funds in separate accounts, an amount up to 5% of the total amount of tax receipts based on 2020 assessments, for the purpose of providing the funds necessary to defray the costs of operating the District, all in accordance with R.S.Mo. Section 184.356.

Passed this 29th day of September 2020.

Attest:

(SEAL)


Chair


Vice Chair