

## Christian County, Missouri – 2024 Certified Taxing Authorities

### Summary of 2024 Certified Taxing Authorities – Christian County, Missouri

The following summary and accompanying table provide an overview of all taxing authorities identified in the 2024 Certified Levies published by the Christian County Clerk's Office on September 12, 2024. These authorities represent every political subdivision within Christian County authorized to levy a property tax during the 2024 tax year.

Christian County contains a diverse mix of county-wide, municipal, educational, fire protection, and special district jurisdictions. Together, these overlapping entities form the basis of local property taxation for both real and personal property owners across the county.

#### County-Wide Levies:

At the county level, all taxpayers contribute to essential services including general county revenue, road and bridge maintenance, ambulance service, health department programs, senior citizen services, developmental disability services (Senate Bill 40), and the Christian County Library District. Property owners also pay state tax, surtax on commercial property, and a levy supporting the Ozarks Technical Community College district.

#### Municipal and Special District Levies:

Residents living within incorporated municipalities—such as Ozark, Nixa, Clever, Billings, Sparta, Fremont Hills, Saddlebrooke, Republic, or Highlandville—may pay additional city levies. Similarly, individuals residing in unincorporated areas often fall within one of several Special Road Districts or Fire Protection Districts, each providing localized road maintenance and emergency services.

#### School District Levies:

The largest share of most property tax bills supports public education. Thirteen school districts overlap Christian County boundaries, including the Nixa R-II, Ozark R-VI, and Sparta R-III districts, among others extending from neighboring counties such as Republic R-X, Logan-Rogersville R-LXXI, and Fordland R-LXXVIII. Each district sets its own voter-approved operating and debt service levies.

#### Total Taxing Authorities:

In total, Christian County includes approximately 47 to 50 distinct taxing authorities, each empowered to certify and collect levies for specific governmental, educational, or public service purposes. Individual tax bills vary depending on the combination of districts and municipalities applicable to a property's legal location.

This list provides transparency and reference for residents, elected officials, and researchers seeking to understand the structure of local taxation in Christian County, Missouri.

## Christian County, Missouri – 2024 Certified Taxing Authorities

Extracted from the 2024 Certified Levies published by the Christian County Clerk's Office.

Category	Taxing Authorities
County-Wide Taxing Authorities	State of Missouri Christian County – Revenue Fund Christian County – Road & Bridge (Common 1 and 2) Christian County Library District Christian County Health Department Christian County Senate Bill 40 (Developmental Disabilities Board) Christian County Senior Citizens Service Fund Christian County Ambulance District Ozarks Technical Community College (Junior College District) Surtax on Commercial Property
Fire Protection Districts	Ozark Fire Protection District Nixa Fire Protection District Brookline Fire Protection District Logan-Rogersville Fire Protection District Clever Fire Protection District Billings Fire Protection District Highlandville Fire Protection District Sparta Fire Protection District Chadwick Fire Protection District
School Districts	Chadwick R-I Nixa R-II Sparta R-III Billings R-IV Clever R-V Ozark R-VI Spokane R-VII Bradleyville R-VIII Marionville R-IX Republic R-X Ava R-XVII Logan-Rogersville R-LXXI (71) Fordland R-LXXVIII (78)
Cities / Municipalities	Billings Clever Fremont Hills Nixa (Real Property Only) Ozark (Real Property Only)

Sparta  
Highlandville (No Levy in 2024)  
Saddlebrooke (Real Property Only)  
Republic (Partial, Real Property Only)

Special Road & Improvement Districts

Common Road District No. 1  
Common Road District No. 2  
Garrison Special Road District  
Selmore Special Road District  
Billings Special Road District  
Ozark Special Road District

Total Distinct Taxing Authorities in 2024: Approximately 47–50 entities.