



The New Neighborhood Improvement District System

What is a NID?

- An improvement to, or the construction of a public facility
- Requested by citizens benefited by the improvement
- County oversight of the improvement
- Tax billed back to the benefited parties

The process in Boone County

- Petition submitted through the Public Works Department for an improvement
- Approval of Improvement District by the County Commission
- Oversight of construction by the Public Works Department
- Assessment of cost by County Commission to the benefited parties
- Long term financing
- Final assessment by County Commission

The process involves several County departments and offices

- Public Works – oversight of project
- Clerk – verifies petition signatures, schedules public hearings
- Auditor – sets up General Ledger funds, manage project budget, verifies total cost
- Treasurer – procures financing, oversees inter-fund borrowing and temporary notes
- Collector – collects pre-finance payments, issues and collects monthly and annual bills

The old system

The collage shows three components of the old system:

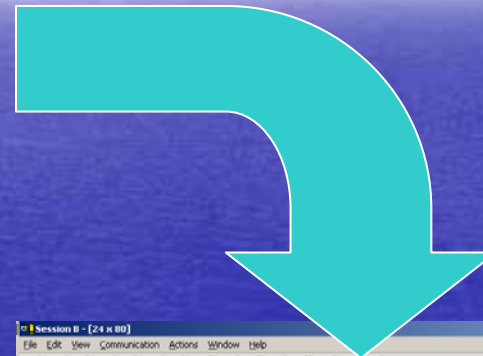
- Microsoft Excel:** A spreadsheet titled "WILSON TURNER MID PAYOFF 3-12-2001 THRU 3-8-2002". It contains a table with columns for DATE, Day #, Interest, and Assessment. The data is organized into two sections, one for the period 3/12/2001 to 3/12/2001 and another for 3/12/2001 to 3/12/2001.
- Boone County Collector Receipt:** A form titled "BOONE COUNTY COLLECTOR RECEIPT" for "NEIGHBORHOOD IMPROVEMENT DISTRICT PAYOFF". It includes fields for "Neighborhood Improvement District" (WILSON TURNER ROAD MID), "Parcel Number" (12-89-31-00-012-11), "Amount Received" (\$760.91), and "Owner" (TAMARA L. KEVIN C. ROHRIG). It also has a "PAID" stamp and a signature.
- Check:** A check from "Boone County Collector" for the amount of \$760.91, dated 3/12/01, payable to "Kevin C. Rohrig". It is signed by "Kevin C. Rohrig".

Public Works
Treasurer
IT

- Spreadsheets maintained by separate departments
- Paper forms
- Information disseminated by inter-office mail and other manual means

The new system

Nid Name	NID Create Date	CO# to Create	Public Hearing Date	Petition Cost	Cost + 25%	N1
Wilson Turner	7/15/1999	252-99	8/5/1999	134,147.00	167,683.75	
Pre-Bond Assessment	Pre-Bond Assessment Date	Pre-Bond Assessment CO #	Daily Interest Rate	Daily Interest Start Date		
125,774.56	2/13/2001	57-2001	6.09%	3/12/2001		
			1.31/day			
Debt Service Fund	Debt Service Dept	Bond Name	Bond Issue Date	Starting Year	# of Years	
385	3850	2001 GO BONDS-ROAD NID	11/15/2001	2001	10	
Post-Bond Assessment	Post-Bond Assessment Date	Post-Bond Assessment CO #				
83,690.00	11/8/2001	510-2001				
Supplemental Assessment	Supplemental Assessment Date	Supplemental Assessment CO#				



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BOONE                                NID Master File Maintenance                                Inquiry
ITELMO                                Status PSTFINANCE                                7/07/08
NID 15 WILSON TURNER
Created date 7/15/1999                    NID Ledger fund # 515 Dept # 5150
Commission order # 252-99                DSF Ledger fund # 385 Dept # 3850
Hearing date 8/05/1999                    # of billing units 16
Petition cost 134,147.00                 Notice to proceed 8/05/1999
Cost + 25% 167,683.75                    Commission order # 281-99

Orig. assess amt 125,774.56                Financing name
Orig. assess date 2/13/2001                2001 GO BONDS-ROAD NID
Commission order # 57-2001                Financing issue date 11/15/2001

Suppl assess amt                            Pre-finance int rate 6.090
Suppl assess date 3/12/2001                Start date
Commission order #                            End date 10/05/2001

Total assessed 125,774.56

F2=Edit F3=Exit F12=Prev F17=First F18=Last
F20=Collections F21=Finance Cost
    
```

- Uses existing spreadsheets to populate system I database
- Four milestones may be imported

Cover worksheet

- Commission orders and dates
- Hearing dates, project estimate, financing information
- General Ledger fund information

The screenshot shows an Excel spreadsheet with the following data:

A	B	C	D	E	F	G
Nid Name	NID Create Date	CO# to Create	Public Hearing Date	Petition Cost	Cost + 25%	NT
Wilson Turner	7/15/1999	252-99	8/5/1999	134,147.00	167,683.75	
Pre-Bond Assessment	Pre-Bond Assessment Date	Pre-Bond Assessment CO #	Daily Interest Rate	Daily Interest Start Date		
125,774.56	2/13/2001	57-2001	6.09%	3/12/2001		
			1.31/day			
Debt Service Fund	Debt Service Dept	Bond Name	Bond Issue Date	Starting Year	# of Years	
385	3850	2001 GO BONDS-ROAD NID	11/15/2001	2001	10	
Post-Bond Assessment	Post-Bond Assessment Date	Post-Bond Assessment CO #				
83,690.00	11/8/2001	510-2001				
Supplemental Assessment	Supplemental Assessment Date	Supplemental Assessment CO#				

Property owner's worksheet

- Name and address
- Legal description of benefited property
- Proposed or actual assessment

Microsoft Excel - wilson turner.xls

File Edit View Insert Format Tools Data Window Help

Type a question for help

Reply with Changes... Egd Review... Gantt Chart

100% Arial 10 B I U \$ % .00

	E	F	G	H	I	J	K
1	LNAME2	FNAME2	ADDRESS	CITY	ST	ZIP	DESCRIPTION
2	GIBBS	MYRTLE L.	5011 E. WILSON TURNER DR.	COLUMBIA	MO	65202	NW 1/4 Section 34, T 49 N, R 12 W as described by General Warranty Deed, recorded in Book 979, Page 940, as Tract Two (2) of a Survey recorded in Book 766, Page 6, Boone County, Missouri records.
3	BROWN	BRENDA GIBBS	5033 E. WILSON TURNER DR.	COLUMBIA	MO	65202	NW 1/4 Section 34, T 49 N, R 12 W as described by Missouri Warranty Deed, recorded in Book 1090, Page 507, as Tract Three (3) of a Survey recorded in Book 766, Page 6, Boone County, Missouri records.
4	MARCH	MARIAN J.	4989 E. WILSON TURNER DR.	COLUMBIA	MO	65202	NW 1/4 Section 34, T 49 N, R 12 W as described by Warranty Deed, recorded in Book 772, Page 42, as Tract One (1) of a Survey recorded in Book 766, Page 6, Boone County, Missouri records.
5	ZIMMERMAN	CHRIS M.	5056 E. WILSON TURNER DR.	COLUMBIA	MO	65202	NW 1/4 Section 34, T 49 N, R 12 W as described by Corporation General Warranty Deed, recorded in Book 709, Page 284, as Tract 1 A of a Survey recorded in Book 706, Page 782, Boone County, Missouri records.
6	ELLEBRACHT	CAROL D.	5055 E. WILSON TURNER DR.	COLUMBIA	MO	65202	NW 1/4 Section 34, T 49 N, R 12 W as described by Corporation General Warranty Deed, recorded in Book 709, Page 621, as Tract 4 A of a Survey recorded in Book 706, Page 782, Boone County, Missouri records.
7	NIEMEYER	MARY SUSAN	5200 E. WILSON TURNER DR.	COLUMBIA	MO	65202	NW 1/4 Section 34, T 49 N, R 12 W as described by General Warranty Deed, recorded in Book 712, Page 777, as Tract One (1) of a Survey recorded in Book 712, Page 185, Boone County, Missouri records.
8			5300 E. WILSON TURNER DR.	COLUMBIA	MO	65202	NW 1/4 Section 34, T 49 N, R 12 W as described by Corporation General Warranty Deed, recorded in Book 1431, Page 908, as Tract Two (2) of a Survey recorded in Book 712, Page 185, Boone County, Missouri records.
9	COPELAND	CARIE A.	4970 E. WILSON TURNER DR.	COLUMBIA	MO	65202	NW 1/4 Section 34, T 49 N, R 12 W as described by General Warranty Deed, recorded in Book 1423, Page 804, as Tract 2 A of a Survey recorded in Book 706, Page 782, Boone County, Missouri records.

Post Bond Assessment Roll / Last Chance -Payoff before bond / PRE-BOND ASSESSMENT ROLL

Draw AutoShapes

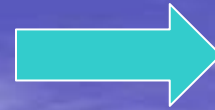
Ready NUM

Cover sheet → Master file

- Commission orders and dates
- Hearing dates, project estimate, financing information
- General Ledger fund information

NID Master File Maintenance		Inquiry
BOONE		7/07/08
ITELMO		
NID 15 WILSON TURNER	Status PSTFINANCE	
Created date	7/15/1999	NID Ledger fund # 515 Dept # 5150
Commission order #	252-99	DSF Ledger fund # 385 Dept # 3850
Hearing date	8/05/1999	# of billing units 16
Petition cost	134,147.00	Notice to proceed 8/05/1999
Cost + 25%	167,683.75	Commission order # 281-99
Orig. assess amt	125,774.56	Financing name
Orig. assess date	2/13/2001	2001 GO BONDS-ROAD NID
Commission order #	57-2001	Financing issue date 11/15/2001
Suppl assess amt		Pre-finance int rate 6.090
Suppl assess date		Start date 3/12/2001
Commission order #		End date 10/05/2001
Total assessed	125,774.56	
F2=Edit F3=Exit F12=Prev F17=First F18=Last		
F20=Collections F21=Finance Cost		
01/001		

Owner's information



Billing unit

Session B - [24 x 80]

File Edit View Communication Actions Window Help

BOONE NID Billing Unit Maintenance Inquiry
ITELMO 7/07/08

NID + 15 WILSON TURNER Starting Year 2001
Billing Unit ID + 14 Created Date 7/15/1999 # Of Years 10
Owner Name + SMITH OTHO & DEBRA L Notes? N
Address 5225 E WILSON TURNER DR Orig Parcel# 12-804-34-00-012.16
Curr Parcel# 12-804-34-00-012.16
City, St, Zip COLUMBIA MO 65202 8043 Status PSTFINANCE

Boundary Desc: NW 1/4 SECTION 34, T 49 N, R 12 W AS DESCRIBED BY
CORPORATION GENERAL WARRANTY DEED, RECORDED IN BOOK
885, PAGE 235, AS TRACT TWO (2) OF A SURVEY RECORDED IN
BOOK 759, PAGE 761, BOONE COUNTY, MISSOURI RECORDS.

Orig Assessed Amt	7,860.91	Amount Paid	10,461.25
Suppl Assessed Amt	.00	Paid Date	11/19/2002
Accum Pre-fin Int	272.48	Balance Due	.00
Pre-finance Total	8,133.39		

F2=Edit F3=Exit F10=Notes F12=Prev F17=First F18=Last
F16=Payments F19=Amortization F20=Collections F21=Transactions

MA b 01/001

I902 - Session successfully started Lexmark T430 on Ne00:

The old system

- Owner information created manually
- Information for the NID as a whole did not exist
- History non-existent
- Updating ownership manually done

The screenshot shows a window titled "Session 8 - [24 x 80]" with a menu bar (File, Edit, View, Communication, Actions, Window, Help) and a toolbar. The main content area displays the following information:

NIDSCR NID ENTRY/UPDATE SCREEN ITELMO 15:58:40
Parcel Number 12-804-34-00-012.13 Created Date 2/20/2001 7/09/08
NID 15 WILSON TURNER Total Cost 10,461.25
Owner Name OUK RICHARD & SONTARY S H OUK Total Paid 7,415.23
Address OUK Balance Due 3,046.02
5150 E WILSON TURNER RD
City,St,Zip COLUMBIA MO 65202 0000 Bonded Y
Legal Location PT NPT NW 1/4 TR 1 SUR 774- Deed Book 1452 Page 595
143 EXC PT FOR RD 1596 412

Assessed Value 54188
Principle 8,252.06 Interest 2,209.19 Num of Years 10 Starting Year 2001

Bill Year	Bill Amount	Paid Date	Bill Number	Paid	Bill Status
2001	1,323.19	2/05/2002	2001 N 530	Y	-
2002	1,015.34	12/23/2002	2002 N 296	Y	-
2003	1,015.34	12/19/2003	2003 N 273	Y	-
2004	1,015.34	12/30/2004	2004 N 87	Y	-
2005	1,015.34	12/27/2005	2005 N 84	Y	-

F2=Key Scr F3=Exit F7=Notes F8=Show Bill

MA b 02/056

1902 - Session successfully started Lexmark T430 on Net00:

Now ...

- Financial status updated instantly as payments or payoffs made
- Financial reports generated on monthly and quarterly basis
- E-mails generated when pre-finance payments made
- Ownership changes tracked and reported
- Address changes reported, applied
- Parcel number changes reported
- History of NID and billing units

Now ...

- Central store of information
- Pre-financing payoffs, post-financing payoffs all in one place

Session B - [24 x 80]

File Edit View Communication Actions Window Help

BOONE NID Billing Unit Maintenance Inquiry
ITELMO 7/08/08

NID + 15 WILSON TURNER Starting Year 2001
Billing Unit ID + 12 Created Date 7/15/1999 # Of Years 10
Owner Name + OUK RICHARD & SONTARY S H OUK Notes? N
Address 5150 E WILSON TURNER RD Orig Parcel# 12-804-34-00-012.13
Curr Parcel# 12-804-34-00-012.13
City,St,Zip COLUMBIA MO 65202 Status PSTFINANCE

		Year	Principle	Interest	Payment
Orig assessed amt	7,860.91				
Suppl assessed amt	.00				
Accum pre-fin int	272.48	2001	633.57	381.77	1,323.19
Finance cost	332.94	2002	739.99	275.35	1,015.34
Finance principle	8,252.06	2003	759.87	255.47	1,015.34
Finance interest	2,209.19	2004	781.62	233.72	1,015.34
Final financed amt	10,461.25	2005	805.24	210.10	1,015.34
Post finance suppl	.00				More...

F2=Edit F3=Exit F9=Payoff F10=Notes F11=AdrChg F12=Prev F17=First F18=Last
F14=Pre-finance F16=Payments F19=Detail F20=Collections F21=Transactions

MA b 01/001
1902 - Session successfully started Lexmark T430 on Ne00:

Access through BCPUBLIC

Directly to billing unit

The image displays two screenshots of a terminal-based application interface. The left screenshot shows a 'Boone County Public Access Menu' with options like 'Display Personal Property Information' and 'View NID Online'. The right screenshot shows the 'NID Billing Unit Maintenance' screen with search criteria and a table of billing units.

Session B - [24 x 80]
File Edit View Communication Actions Window Help

PUBMNU Boone County Public Access Menu

Select one of the following:

- 2. Display Personal Property Information
- 3. Display Current Assessment Information
- 4. Display Old Tax Information
- 5. Finance Menu
- 6. CLT
- 9. Display New Tax Information
- 11. View NID Online
- 90. Sign Off

Selection
_

MA b
[902 - Session successfully started]

Session B - [24 x 80]
File Edit View Communication Actions Window Help

BOONE NID Billing Unit Maintenance Search 7/23/08
BCPUBLIC

NID + _____	Starting Year	
Billing Unit ID + _____	Created Date	# Of Years
Owner Name + _____	Notes? N	
Address	Orig Parcel#	
City, St, Zip	Curr Parcel# _____	Status

F3=Exit F4(+)=Lookup F5=Refresh

MA b 03/009
[902 - Session successfully started] Lexmark T430 on Ne00:

Where we started ...

WILSON TURNER NID PAYOFF 3-12-2001 THRU 3-8-2002

Day #	Base	Interest	Assessment	DATE	Day #	Base	Interest	Assessment	DATE
1	1.31	\$7,862.22	4/29/2001	48	62.89	\$7,623.79	6/14/2001	95	124.45
2	2.62	\$7,864.53	4/29/2001	49	64.19	\$7,625.10	6/15/2001	96	125.76
3	3.93	\$7,864.84	4/30/2001	50	65.50	\$7,626.41	6/16/2001	97	127.07
4	5.24	\$7,865.15	5/1/2001	51	66.81	\$7,627.72	6/17/2001	98	128.38
5	6.55	\$7,867.46	5/2/2001	52	68.12	\$7,629.03	6/18/2001	99	129.69
6	7.86	\$7,868.77	5/3/2001	53	69.43	\$7,630.34	6/19/2001	100	131.00
7	9.17	\$7,870.08	5/4/2001	54	70.74	\$7,631.65	6/20/2001	101	132.31
8	10.48	\$7,871.39	5/5/2001	55	72.05	\$7,632.96	6/21/2001	102	133.62
9	11.79	\$7,872.70	5/6/2001	56	73.36	\$7,634.27	6/22/2001	103	134.93
10	13.10	\$7,874.01	5/7/2001	57	74.67	\$7,635.58	6/23/2001	104	136.24
11	14.41	\$7,875.32	5/8/2001	58	75.98	\$7,636.89	6/24/2001	105	137.55
12	15.72	\$7,876.63	5/9/2001	59	77.29	\$7,638.20	6/25/2001	106	138.86
13	17.03	\$7,877.94	5/10/2001	60	78.60	\$7,639.51	6/26/2001	107	140.17
14	18.34	\$7,879.25	5/11/2001	61	79.91	\$7,640.82	6/27/2001	108	141.48
15	19.65	\$7,880.56	5/12/2001	62	81.22	\$7,642.13	6/28/2001	109	142.79
16	20.96	\$7,881.87	5/13/2001	63	82.53	\$7,643.44	6/29/2001	110	144.10
17	22.27	\$7,883.18	5/14/2001	64	83.84	\$7,644.75	6/30/2001	111	145.41
18	23.58	\$7,884.49	5/15/2001	65	85.15	\$7,646.06	7/1/2001	112	146.72
19	24.89	\$7,885.80	5/16/2001	66	86.46	\$7,647.37	7/2/2001	113	148.03
20	26.20	\$7,887.11	5/17/2001	67	87.77	\$7,648.68	7/3/2001	114	149.34
21	27.51	\$7,888.42	5/18/2001	68	89.08	\$7,649.99	7/4/2001	115	150.65
22	28.82	\$7,889.73	5/19/2001	69	90.39	\$7,651.30	7/5/2001	116	151.96
23	30.13	\$7,891.04	5/20/2001	70	91.70	\$7,652.61	7/6/2001	117	153.27

Where we are ...

Neighborhood Improvement District Information Viewer

Neighborhood Improvement Districts (NID)

General NID Information

Select NID: []

Billing Unit Information

Parcel Number: [] Search

Parcel Owner

First Name: [] Search

Last Name: [] Search

Neighborhood Improvement District special assessments are billed annually and due upon receipt of the bill, but no later than December 31 each year. The postmark determines the timeliness of payment.

The Collector's Office mails tax bills during November. If a bill is not received by the second week in December, contact the Collector's Office at (573) 856-4235. Failure to receive a tax bill does not relieve the obligation to pay bills and applicable late fees.

Bills not paid in full on or before December 31 will accrue penalties and fees which can be as high as 25% during the first year of delinquency.

Neighborhood Improvement District bills are sent to the mailing address in the tax file as of the date the bill is printed.

Property is subject to be sold at public auction if the Neighborhood Improvement District bills remain unpaid. The tax certificate sale is held annually on the fourth Monday in August at 10:00 A.M. on the Courthouse steps.

[Back to the Collector's Site](#)