

Bill No. 5157

Ordinance No _____

Requested by: Tracy Bayne

Sponsored by: Terry Hollander

AN ORDINANCE AUTHORIZING THE NONBINDING PROJECTED TAX RATES OF THE COUNTY FOR THE GENERAL REVENUE FUND AND FOR VARIOUS SPECIAL FUNDS OF AND FOR THE COUNTY OF ST. CHARLES, MISSOURI, FOR THE YEAR 2023 IN ORDER TO DEVELOP THE NOTICE OF PROJECTED TAX LIABILITY TO ACCOMPANY THE ASSESSOR'S NOTICE OF ASSESSED VALUE, ALL AS MANDATED BY SENATE BILL 711(2008)

WHEREAS, Senate Bill 711, enacted in 2008 by the 94th General Assembly and signed into law by the Governor, provides for a procedure to give taxpayers notice of increases in valuation of their real property and certain information about projected tax rates and tax rate ceilings which apply to each taxing jurisdiction levying a tax on a particular taxpayer; and

WHEREAS, the information mandated to be provided to taxpayers by Senate Bill 711 is intended to allow taxpayers to become more aware of the process that results in the setting of tax rates by each taxing district; and

WHEREAS, in 2023 a notice of projected tax liability will be provided to any taxpayer with an increase in the value of their real property; and

WHEREAS, pursuant to Section 137.243, RSMo., the governing body of each taxing jurisdiction shall informally project a nonbinding tax levy for that year and return the projected levy to the Registrar no later than the 8th of April; and

WHEREAS, the county is a taxing jurisdiction with the duty to project the tax rates under its control; and

WHEREAS, this ordinance declares the nonbinding projected tax levy for 2023 for each of the taxes set by the County; and

WHEREAS, the nonbinding projected tax levy for each taxing jurisdiction will be used to provide taxpayers a Notice of Projected Tax Liability; and

WHEREAS, the Collector, in conjunction with other County staff and after consultation with the taxing districts, develops the “Notice” which the County will provide the taxpayers.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF ST. CHARLES COUNTY, MISSOURI, AS FOLLOWS:

Section 1. Section 137.180.2, RSMo., requires the Assessor to notify the record owner, on or before June 15th, of an increase in valuation of any real and personal property and the county is then commanded to notify the record owner of the projected tax liability likely to result from such increase in valuation. In order for the required notice of projected tax liability to be prepared, the county hereby declares the nonbinding projected tax rates for 2023, which rates will be established by ordinance on or

before October 1, 2023, on all real property in the County of St. Charles, State of Missouri, made taxable by law for state purposes, to wit:

- a. For the General Fund of said County being for ordinary purposes, the rate is projected to be set at Zero (0) Cents on each One Hundred Dollars of assessed valuation.
- b. For the Road and Bridge Fund of said County, the rate is projected to be set at Seventeen and Thirty-Nine Hundredths (17.39) Cents on each One Hundred Dollars of assessed valuation.
- c. For the Dispatch and Alarm Fund of said County, the rate is projected to be set at Three and Thirty-Four Hundredths (3.34) Cents on each One Hundred Dollars of assessed valuation.

Section 2.

This ordinance constitutes the nonbinding projected tax rates, and to the extent that Senate Bill 711 requires such nonbinding projected rates in order to provide the notices of projected tax liability as required by Section 137.180, RSMo., this ordinance shall be the basis of the County's submission to the Assessor of St. Charles County for inclusion in the Notice of Projected Tax Liability required by Section 137.180, RSMo, to provide the taxpayers of St. Charles County the projected tax liability attributable to the Road and Bridge Fund tax and the Dispatch and Alarm Fund tax likely to result from any change in the Assessor's valuation determination.

Section 3. This ordinance is effective upon passage and approval.

DATE PASSED

DATE APPROVED BY COUNTY EXECUTIVE

CHAIR OF THE COUNCIL

COUNTY EXECUTIVE

ATTEST:

COUNTY REGISTRAR