

All About Assessments and Taxes

Scott Shipman, Assessor

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Assessed Value x **Tax Rate** = **Tax Dollars Paid**

(Determined by Assessor)

(Set by Political Subdivisions)

(Collected by Collector of Revenue)

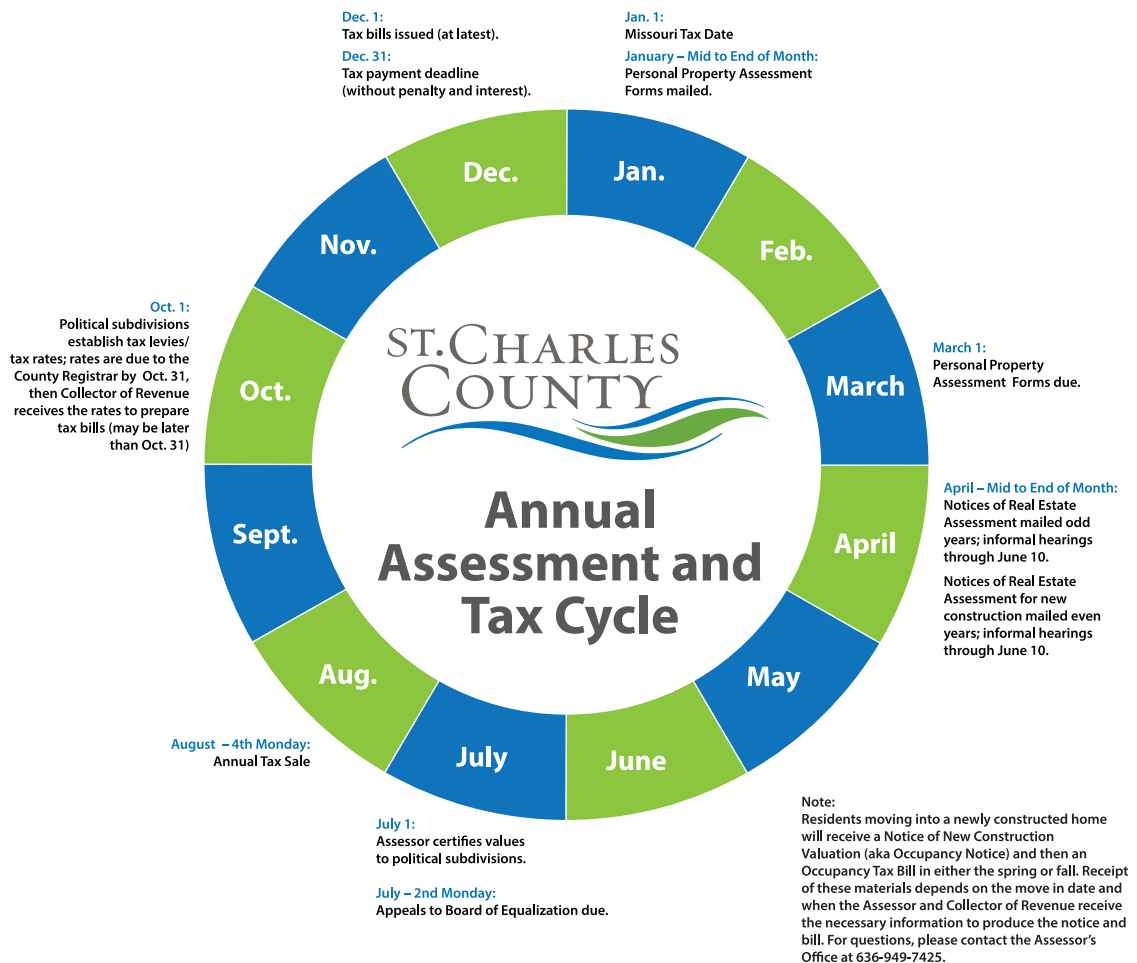
Assessor

- Charged with placing a fair market value on real and personal property as of the tax date. Property tax in Missouri is based on the property value.
- Issues annual personal property assessment forms, conducts real estate assessments, and first stop for issuing Certificates of Non-Assessment (aka tax waivers or waivers).

Collector of Revenue

- Charged with the collection and disbursement of taxes for political subdivisions.
- Issues real and personal property tax bills and receipts, and Certificates of Non-Assessment (aka tax waivers or waivers).

Note: Neither the Assessor nor Collector of Revenue is responsible for setting budgets in political subdivisions or for establishing the tax levy/tax rate of each individual political subdivision. Political subdivisions include school districts, fire districts, ambulance districts, etc. See page 3 for more information.



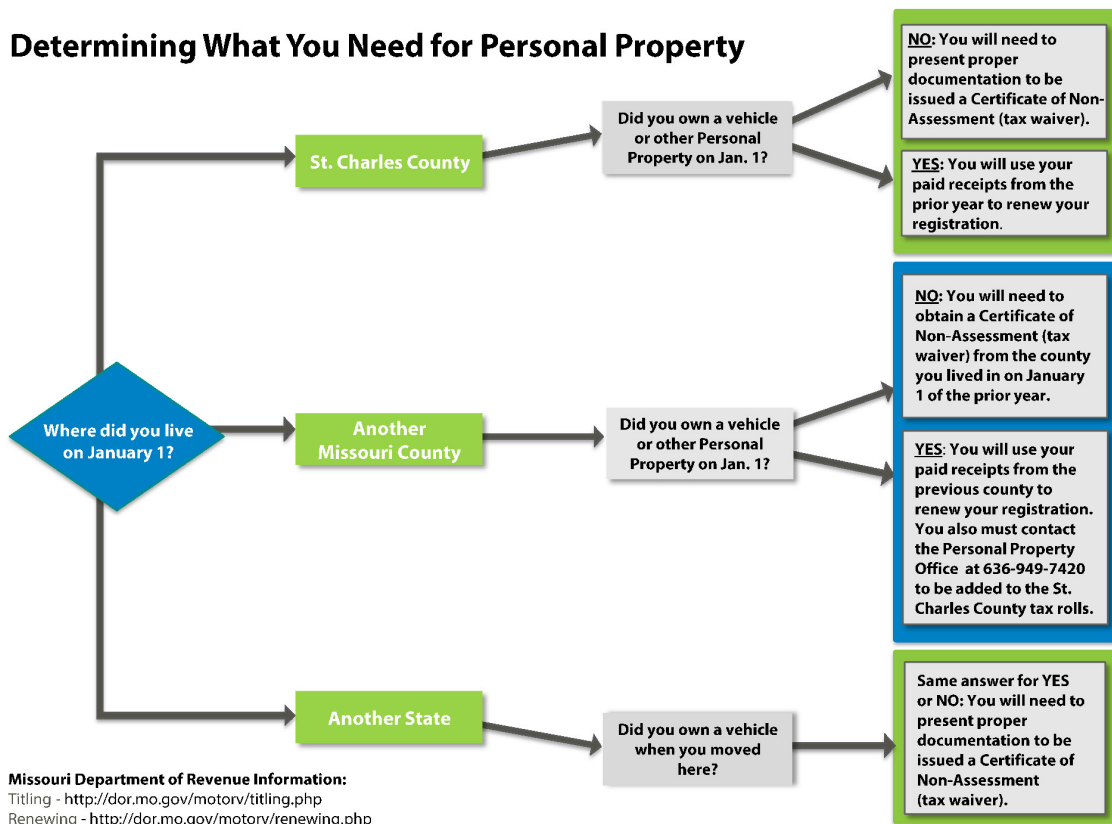
Assessor - Important Things to Know

• Real Estate

- State law requires the Assessor to revalue all property in the County as of Jan. 1 of odd-numbered years, and new property as of Jan. 1 of even-numbered years. The Assessor then sends Notices of Real Estate Assessment accordingly each April. Residents can schedule informal hearings within 10 days from the mailed date on the notice to discuss the assessment and review data about their property. Formal appeals to the Board of Equalization also may be filed.
- Be wary of valuation services. For a fee, these companies offer to help homeowners determine if their property is overvalued, as well as offer materials to help appeal property values. In many cases, the information provided by these companies is of little relevancy to the market value, and much of the data used is public and can be accessed for free by homeowners. Visit sccmo.org/assessor to access this data through the Property Search Database.

• Personal Property

- The Assessor mails Personal Property Assessment forms to residents annually by the end of January. This form must be completed and returned by March 1 every year to avoid monetary penalties. Those who do not return the forms will not receive a personal property tax bill at the end of the year, but still will be liable for taxes. If you have not received a form or have other questions, please contact the Assessor's office at 636-949-7425.
- If you sell a vehicle or other piece of personal property on Jan. 1, you still are responsible for the personal property assessment and taxes of the property. According to state law, citizens are assessed on the personal property they own as of Jan. 1 of the tax year.
- If you are a new resident, please see the chart below to determine what is needed for personal property and vehicle registration. Proper documentation to receive a Certificate of Non-Assessment (aka tax waiver or waiver) includes one of the following: Certificate of Title or current out-of-state registration for the vehicle; Application for Missouri Title and License (DOR Form 108); and/or bill of sale with complete vehicle description, Vehicle Identification Number (VIN) and date of sale.



Collector - Important Things to Know

• Tax Bill Basics

- The Collector of Revenue issues tax bills by Dec. 1 of every year, or sooner if the tax levies/tax rates are in early from the political jurisdictions.
- Tax bills often are available on the Collector of Revenue payment site shortly before mailing: stcharlesmocollector.org.

• Ways to Pay

- In person: From 8 a.m. to 5 p.m., Monday through Friday, at the St. Charles County Administration Building, 201 N. Second Street, St. Charles, first floor, at the payment windows or in the drop boxes located in the lobby and on the street in front of the Administration Building.
- Payments by check, money order, cashier's check and cash are accepted in person; check, money order, and cashier's check payments can be submitted through the drop boxes. Please note that credit/debit card and eCheck payments must be submitted by phone through the tax payment line (listed below) or online.
- By mail: Send to Michelle D. McBride, Collector of Revenue, 201 N. Second St., Room 134, St. Charles, MO 63301. Please do not send cash payments by mail. Mailed payments are accepted as of the postmark date. If there is no postmark, payment will be accepted on the date that the Collector of Revenue's office receives the envelope.
- By phone: Call the tax payment line at 1-800-272-9829, enter jurisdiction code 3513, and follow the prompts.
- Online: Visit stcharlesmocollector.org. Online payments made on this site are posted based on the online payment transaction date/time. Taxpayers using their own financial institution's online bill pay system need to initiate payment at least five working days prior to Dec. 31 to ensure it will be received by the Collector of Revenue on time. Again, technical difficulties on any online payment website do not extend the statutory deadline to pay without late payment interest and penalty.

• Partial and Advance Payments

- If paying your tax bill in full is a financial burden, taxpayers have the option to make a partial payment before Dec. 31 to reduce the overall amount of statutory late payment interest and penalties. Partial payments can be made in person, via the Collector's drop boxes at the County's Administration Building, or online, and will be applied to the base, interest and penalty each time a payment is made. A receipt will be issued for each payment.
- During the year, the Collector of Revenue also accepts advance payments for future bills. For more information about partial and advance payments, visit sccmo.org/PartialAdvancePayments.

• Other Items to Note

- A list of the political subdivisions that receive taxes is listed on the tax bill to assist in a better understanding of the distribution of tax dollars. The bills detail the allocation of taxes to these entities, including the state, schools, cities, fire districts, library, ambulance and emergency communications. Each of the entities that receive a portion of the tax bill sets its own tax levy/tax rate. The Collector of Revenue is given the tax rates to collect and is responsible for distributing the taxes collected to the political subdivisions.
- The assets listed on personal property tax bills include everything owned on January 1 of the tax year. If items listed are incorrect, contact the Assessor's office at 636-949-7420 or email persprop@sccmo.org

