



ST. CHARLES  
COUNTY

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# Collector's Office

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November 21, 2017

# Property Tax Formula



$\text{Assessed Value} / 100 \times \text{Tax Rate} = \text{Tax Dollars}$

$\text{Tax Dollars} + \text{Special Assessments} + \text{Fees} = \text{Tax Bill Amount}$

# 2017 Tax by the Numbers

**Charged to Collect: \$634,124,609** (328,874 bills)

- \$518,970,688 Real Estate (154,129 bills – 53%)
- \$96,658,558 Personal Property (174,710 bills – 47%)
- \$18,495,363 Railroad & Utility (35 bills)

## Political Subdivisions, Special Assessments, Fees

- 6 Common Taxes
  - State, Ambulance, Library, Road & Bridge, Dispatch, Dev Disability, Sur Tax – Commercial Property Only
- Varying Taxes
  - 6 School Districts - 2 Community Colleges
  - 11 Cities
  - 10 Fire Districts
- Special Assessments: 10 D/L, 33 NIDs, 9 CIDs, 8 TIFs, 1 SBD, 4 EA
- Fees: 6 SWR, 2 WLF, Late Filing, Late Payment, Assessment, more
- Voluntary Project CARE donations

# Timeline for Tax Bills

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August – Testing software, estimating bill counts, anticipating staffing

September – Tax Levies (aka) Rates

- certified by State Auditor, sent to Registrar, forwarded to Collector
- Special Assessment Amounts submitted by various Entities
- Bill template modifications made

October – Assessment Notices for New Construction issued, appeal period, October Occupancy Values certified and available for bills

- Real Estate Bills created

November – Personal Property Bills created over Veterans Day Weekend

- Advanced Payments Applied
- Bills posted to internet
- Data files generated for printed bills and electronic bills
- Railroad & Utility Tax Bills issued

December – 2<sup>nd</sup> Statutory Mailing Deadline

- 31<sup>st</sup> Payments due without late payment interest/penalties

Daily work, Hiring, Training, Receipt Stock, Staff Evals, more ..

# Tax Sale

Held in accordance with Chapter 140 Revised Statutes of Missouri (RSMo)

Statutes available online at [moga.mo.gov](http://moga.mo.gov) - Missouri General Assembly (Missouri\_Government)

Taxes are an unrecorded superior lien on real estate...

Sale is held to enforce the State's lien for taxes... and the other entities benefit...

Held the fourth Monday in August every year

Is where Real Estate that has at least two years of unpaid taxes are subject to auction

For First, Second, and Third Offerings – creates a lien on the property

For Subsequent to Third Offerings – results in an immediate Collector's Deed (loss of title)

January – Delinquent Real Estate Notices with colorful stickers

April – First Class Letters

June – Certified Letters

July – Publication in the newspaper for three consecutive weeks

August – Posting of Property... Sale

(Prevent going to sale: Partial Payments and/or Advance Payments)



# Additional Duties

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Monthly Distributions

Sur Tax Distributions

Protested Tax Distributions including Taxpayer Refunds when appropriate

Tax Increment Financing (TIF) Surplus Distributions

Proposition C Distributions

Payments in Lieu of Tax (PILT) Distributions

Private Railcar Distributions

Taxpayer Refunds approved by the Board of Equalization

Escrow Company Overpayment Refunds

# Other ...

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## **Common “Questions” covered in Presentation tonight:**

When am I going to get my bill?

Why does it take so long to get my bill?

Why did my bill go up? (Bond Issues)

## **Other frequently asked questions:**

Why are bills due in December?

What happens if I pay late?

Can you take that interest and penalty off?

End results covered by Statutes...

Methods determined by Collector...

# Questions?



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