


# How to Set the Property Tax Levy in Missouri



---

GUIDANCE FOR MUNICIPALITIES ON  
LEGAL AND PROCEDURAL  
REQUIREMENTS FOR LEVYING  
PROPERTY TAXES IN MISSOURI

KIRK DECKER  
ASSISTANT CITY ADMINISTRATOR /  
FINANCE DIRECTOR, CITY OF GRANDVIEW

LEA ANN BENNETT  
FINANCE OFFICER, CITY OF FRONTENAC



# Agenda

- Fundamentals of Property Taxation and Assessment
- Timelines and Procedures for Setting Property Tax Levy
- Hancock Amendment and Tax Rate Ceiling
- Tax Rate Calculation Forms and Setting Rates
- State Auditor Website, Review and Verification with Missouri Statutes
- Additional Tax Levy Information



# Fundamentals of Property Taxation and Assessment

---

# Definition and Basis of Ad Valorem Property Tax



## Definition of Ad Valorem Tax

Ad valorem property taxes are based on the assessed value of property rather than its market value.

## Assessed Valuation Rates

Different types of properties have specific assessed value percentages ranging from 12% (agricultural) to 33% (vehicles) of true value.

## Public Hearing Requirements

Public hearings are required with advance notice via newspapers or public postings. Gives property owners opportunity to have input on the level of taxation for their property.

## Property Tax Levy Deadlines

Municipalities must set property tax levies by specified dates, mainly September 1 or October 1.

# Assessed Valuation vs. Market Value and Tax Rate Limits



## Assessed Value vs Market Value

Assessed value is a fraction of the market value and differs by property type for tax purposes (e.g. home with market value of \$100,000 is assessed at \$19,000, 19% of market value)

## Assessment Percentages by Property Type

Residential property is assessed at 19%, agricultural at 12% and commercial/industrial at 32% of market value.

## Tax Rate Limits and Approval (Hancock Amendment)

Local property tax rates cannot exceed maximum authorized limits without voter approval to protect taxpayers' interests.



# Assessment Categories and Rates for Real and Personal Property

## Real Property Assessment Rates

Residential properties are assessed at 19% of their market value, agricultural land at 12% and all other real property (commercial/industrial) at 32%.

## Personal Property Assessment Rates

Manufactured homes are assessed at 19%, farm machinery and livestock at 12% and other vehicles at 33%.

## State-Assessed Property

Missouri State Tax Commission assesses type of property that span across multiple counties. Examples include railroads, utilities, pipelines, electric and telecommunications companies.



# Timelines and Procedures for Setting Property Tax Levy

---



COUNTY LEGISLATURE  
JACKSON COUNTY, MISSOURI

Jackson County  
Courthouse  
415 E. 12<sup>th</sup> Street  
Kansas City, MO  
64106  
816-881-3242

NOTICE OF 2024  
AGGREGATE ASSESSED VALUATION  
FOR  
POLITICAL SUBDIVISIONS  
OTHER THAN SCHOOL DISTRICTS

As required by Section 137.245.3 RSMo., I, Mary Jo Spino, County Clerk of Jackson County, State of Missouri, do hereby certify that the following is the aggregate assessed valuation in Jackson County of...

City of Grandview

a political subdivision, for the year 2024, as shown on the Jackson County Assessment Rolls, plus Railroad and Utility valuations as reported by the State Tax Commission.

**REAL PROPERTY** \$ **397,210,793**

	County Assessment Rolls	Locally Assessed RR & Utility	Total
Residential	\$ 272,630,140	+ N/A	= \$ 272,630,140
Agricultural & Horticultural	\$ 187,755	+ N/A	= \$ 187,755
Commercial	\$ 124,255,807	+ \$ 137,091	= \$ 124,392,898
	\$ 397,073,702	+ \$ 137,091	= \$ 397,210,793

**NEW CONSTRUCTION**

Residential	\$ 23,547
Ag & Hort	\$
Commercial	\$ 4,866,400
TOTAL	\$ 4,889,947

Note: The Amount of "New Construction" Value(s) are included above

The Non-Taxable Amount of "Abatement and/or TIF" Value(s) are not included above

**PERSONAL PROPERTY** \$ **96,008,617**

	County Assessment Roll	Locally Assessed RR & Utility	Total
"PP-B" Personal Property - Business	\$ 54,110,771	+ \$ 37,695	= \$ 54,148,466
"PP-I" Personal Property - Individual	\$ 41,860,152	+ N/A	= \$ 41,860,152
	\$ 95,970,922	+ \$ 37,695	= \$ 96,008,617

**STATE ASSESSED - REAL PROPERTY** \$ **10,167,600**

**STATE ASSESSED - PERSONAL PROPERTY** \$ **1,619,989**

**TOTAL CURRENT VALUATION** \$ **505,006,999**

The County Clerk is permitted to assist you in complying with Section 67.110 RSMo., which requires that public hearings be held before tax rates are set.

I have herewith set my hand and affixed the Seal of the County of Jackson, at my residence, this 2nd day of July, 2024.



Mary Jo Spino  
Mary Jo Spino Clerk

# Timelines for Setting Property Tax Levy and Consequences of Missing Deadline

## County Clerk Sends Notice of Assessed Valuation

County Clerk receives assessment information from County Assessor and sends Notice of Aggregate Assessed Valuation to political subdivisions by July 1.

## Deadline for Most Cities

Political subdivisions except charter counties must annually set tax rates by September 1.

## Deadline for Charter Counties and Cities Not In a County

Charter counties and cities not within a county must set property tax levies by October 1 each year.

## Required Public Hearing

Cities must hold public hearing and publish assessed valuations, revenue needs, and proposed tax rates before setting tax rates.

## Consequences of Missing Deadline

Failure to set tax rates on time results in certification of no new tax rates except for bond payments.



# St. Louis County

ASSESSMENT ROLL Post-BOE  
September 10, 2024

## ST. LOUIS COUNTY, MISSOURI

LOCAL RR&U INCLUDED IN  
COMMERCIAL REAL AND  
REGULAR PERS PROP

POLITICAL SUBDIVISION	REAL ESTATE				TOTAL RE	PERSONAL PROPERTY				TOTAL PP	GRAND TOTAL
	2024 RESID	2024 COMM	2024 AGR	2024 STATE		2024 REGULAR	2024 MANUF	2024 STATE			
002-CTY-BELLA VILLA	10,420,590	1,595,680	0	0	12,016,270	2,302,810	0	0	2,302,810	14,319,080	
003-CTY-BELLERIVE	4,738,270	1,948,920	0	155,762	6,840,952	2,755,730	0	23,017	2,778,747	9,619,699	
004-CTY-BEL NOR	23,119,980	829,390	0	300,005	24,349,375	4,180,390	0	40,221	4,220,611	28,569,986	
005-CTY-BEL RIDGE	14,516,190	19,825,020	49,840	801,454	35,192,504	4,095,960	0	98,195	4,194,155	39,386,659	
007-CTY-BERKELEY	54,208,030	165,822,630	2,410	4,887,298	224,920,368	75,254,800	0	802,490	78,057,290	300,977,658	
008-CTY-BEVERLY HILLS	3,346,740	1,436,010	0	88,074	4,870,824	879,720	0	17,836	897,556	5,768,380	
009-CTY-BRENTWOOD	229,590,940	162,746,370	0	2,616,949	394,954,259	50,633,750	0	371,703	51,005,453	445,959,712	
010-CTY-BRIDGETON	169,047,660	340,258,470	140,820	10,131,397	519,578,347	132,773,900	0	2,381,639	135,155,539	654,733,886	
012-CTY-CALVERTON PARK	11,198,490	257,010	0	345,022	11,800,522	2,069,180	0	46,934	2,116,114	13,916,636	
013-CTY-CHARLACK	10,703,530	3,761,860	0	296,143	14,761,533	3,184,660	0	35,584	3,220,244	17,981,777	
014-CTY-CLAYTON	749,251,600	500,596,020	0	4,134,201	1,253,981,821	116,331,350	0	621,197	116,952,547	1,370,934,368	
015-CTY-COUNTRY CLUB H	5,174,610	2,202,560	0	241,078	7,618,248	1,520,190	0	52,144	1,572,334	9,190,582	
016-CTY-CRYSTAL LAKE P	22,447,180	318,720	0	105,002	22,870,902	2,399,920	0	13,831	2,413,751	25,284,653	
017-CTY-DES PERES	374,420,390	169,647,350	95,300	3,890,397	548,053,437	58,514,800	0	577,866	59,092,666	607,146,103	
019-CTY-ELLISVILLE	251,873,620	127,311,550	2,290	3,655,387	382,842,847	48,970,770	0	476,380	49,447,150	432,289,997	
021-CTY-FENTON	105,549,450	382,276,840	26,080	3,560,769	491,413,119	101,887,310	0	431,325	102,298,635	593,711,754	
022-CTY-FERGUSON	164,006,390	67,612,710	12,500	6,759,528	238,391,128	44,528,410	0	1,195,553	45,723,963	284,115,091	
023-CTY-FLORDELL HIL	3,561,050	1,426,540	0	162,093	5,149,683	1,131,320	0	43,073	1,174,393	6,324,076	
024-CTY-FLORISSANT	593,994,630	158,414,220	39,410	11,957,776	734,406,036	120,797,220	0	1,616,254	122,413,474	856,819,510	
025-CTY-FRONTENAC	287,665,810	65,446,950	0	2,178,542	355,291,302	31,068,100	0	278,044	31,346,144	386,637,446	

## ST. LOUIS COUNTY - NEW CONSTRUCTION POST BOE 9/6/2024

TAXYR	POLITICAL SUBDIVISION	NAME	RES	COM	AGR	TOTAL
2024	19C008	CTY-BEVERLY HILLS	7,000	-	-	7,000
2024	19C009	CTY-BRENTWOOD	832,600	680,000	-	1,512,600
2024	19C010	CTY-BRIDGETON	102,400	67,200	-	169,600
2024	19C012	CTY-CALVERTON PARK	3,600	-	-	3,600
2024	19C013	CTY-CHARLACK	44,400	-	-	44,400
2024	19C014	CTY-CLAYTON	2,805,100	9,120,000	-	11,925,100
2024	19C015	CTY-COUNTRY CLUB H	-	8,100	-	8,100
2024	19C016	CTY-CRYSTAL LAKE P	48,900	-	-	48,900
2024	19C017	CTY-DES PERES	2,596,400	320,000	-	2,916,400
2024	19C019	CTY-ELLISVILLE	922,500	264,300	-	1,186,800
2024	19C021	CTY-FENTON	79,700	8,288,000	-	8,367,700
2024	19C022	CTY-FERGUSON	141,400	-	-	141,400
2024	19C023	CTY-FLORDELL HIL	2,700	-	-	2,700
2024	19C024	CTY-FLORISSANT	227,500	208,000	-	435,500
2024	19C025	CTY-FRONTENAC	1,156,000	-	-	1,156,000

# Timelines for Setting Property Tax Levy and Consequences of Missing Deadline

## County Clerk Sends Notice of Assessed Valuation

County Clerk sends post Board of Equalization (BOE) assessed valuations to political subdivisions in mid-September.

## Deadline for Most Cities

Political subdivisions except charter counties must annually set tax rates by October 1.

## Required Public Hearing

Cities must hold public hearing and publish assessed valuations, revenue needs, and proposed tax rates before setting tax rates.

## Consequences of Missing Deadline

Failure to set tax rates on time results in certification of no new tax rates except for bond payments.

# Requirement and Process for Public Hearings

## Statutory Requirement

RSMo Statute Section 67.110 mandates public hearings prior to setting property tax levy.

## Public Notice Methods

Notice of hearings must be published in newspapers in general circulation in the county or posted in at least three public places at least seven days before the hearing. Must include time, date and place for hearing.

## Public Notice Must Contain

- Assessed valuation by category for fiscal year of levy
- Assessed valuation by category for prior fiscal year
- Proposed tax rate(s)
- Amount of revenue provided by proposed property tax rate(s)

### CITY OF GRANDVIEW, MISSOURI

#### NOTICE OF PUBLIC HEARING

A Public Hearing will be held at 7:00 p.m. Tuesday, August 27, 2024 in the Grandview Consolidated School District Board of Education Room at 13015 10<sup>th</sup> St., at which time citizens may be heard on the proposed property tax rates to be set by the City of Grandview. The tax rates will be set to produce revenue not to exceed applicable State provisions and to make principal and interest payments on the City's outstanding general obligation bonded debt for the fiscal year beginning October 1, 2024. Each tax rate is determined according to statutory limits established by the State of Missouri. The rates are expressed in cents per \$100 of assessed valuation.

Below are the Final 2023 and Preliminary 2024 assessed valuations, the 2024 proposed tax rates, and the resulting revenues the levies will produce to be used as fiscal year 2025 revenues.

CATEGORY OF ASSESSED VALUATION	ASSESSED VALUATION	
	FINAL LEVY YEAR 2023	PRELIMINARY LEVY YEAR 2024
Real Estate	\$401,746,624	\$397,210,793
Personal Property	99,506,756	96,008,617
Railroad & Utility	12,110,559	11,787,589
Total	\$513,363,939	\$505,006,999

The following tax rates are proposed:

	PRIOR YEAR TAX RATE	PROPOSED TAX RATE	CEILING TAX RATE	ESTIMATED TAX REVENUE FISCAL YEAR 2025
General Fund	\$0.6900	\$0.7083	\$1.000	3,542,211
Park Levy Fund	0.0828	0.0850	0.1200	425,065
Debt Service Fund	0.3800	0.3800	0.3800	2,008,533
	\$ 1.1528	\$ 1.1733	\$ 1.5000	\$ 5,975,809

### CITY OF FRONTENAC NOTICE OF PUBLIC HEARING 2024 TAX RATE

A PUBLIC HEARING WILL BE HELD BY THE BOARD OF ALDERPERSONS ON WEDNESDAY, SEPTEMBER 25, 2024 AT 6:00 P.M. AT WHICH TIME CITIZENS SHALL BE HEARD ON THE PROPERTY TAX RATES PROPOSED TO BE SET BY THE CITY OF FRONTENAC, MISSOURI. THE PROJECTED REVENUES FROM THE PROPERTY TAX ARE ESTIMATED TO PRODUCE SLIGHTLY MORE REVENUES DUE TO AN INCREASE IN ASSESSED VALUATION FROM NEW CONSTRUCTION AS REQUIRED IN THE ANNUAL BUDGET FOR THE FISCAL YEAR 2024-2025 BEGINNING JULY 1, 2024.

ASSESSED VALUATION (BY CATEGORIES)	CURRENT TAX YEAR	
	2024	2023
REAL ESTATE	351,302,170	351,587,130
PERSONAL PROPERTY	30,790,784	29,555,863
RAILROAD & UTILITY	2,178,542	2,285,776
	384,271,496	383,428,769

	PROPOSED	
	GENERAL FUND TAX RATE FOR 2024 PER \$100 ASSESSED VALUATION	GENERAL FUND PROPERTY TAX REVENUES ESTIMATED FOR 2025 BUDGET
RESIDENTIAL	\$ 0.926	\$ 2,498,338
COMMERCIAL	\$ 0.945	615,568
AGRICULTURE	\$ -	-
PERSONAL PROPERTY	\$ 1.000	286,094
		\$ 3,400,000

THE PROPOSED 2024 TAX RATES ARE BASED UPON CURRENT INFORMATION. THE RATES ARE SUBJECT TO CHANGE PRIOR TO ADOPTION BASED UPON ADDITIONAL INFORMATION FROM THE COUNTY COLLECTOR OR STATE AUDITOR CONCERNING THE TAX RATE CALCULATION.





# Hancock Amendment and Tax Rate Ceiling

# Hancock Amendment and Tax Rate Ceiling



## Hancock Amendment Impact (November 6, 1980)

The *Hancock Amendment* requires adjusting property tax rates when property values increase faster than inflation to maintain consistent property tax revenue.

## Maximum Authorized Rate

The maximum authorized rate is the higher of the 1984 tax rate or the latest voter-approved rate, limiting tax levies without voter consent.

## Tax Rate Ceiling Explanation

The tax rate ceiling limits the maximum tax rate in a year, adjusted for property value increases and inflation.

## Property Tax Rollback Requirement

When assessed property value rises faster than inflation, tax rates must be rolled back to maintain revenue consistency.

## Tax Rate Adjustments and Voter Approval

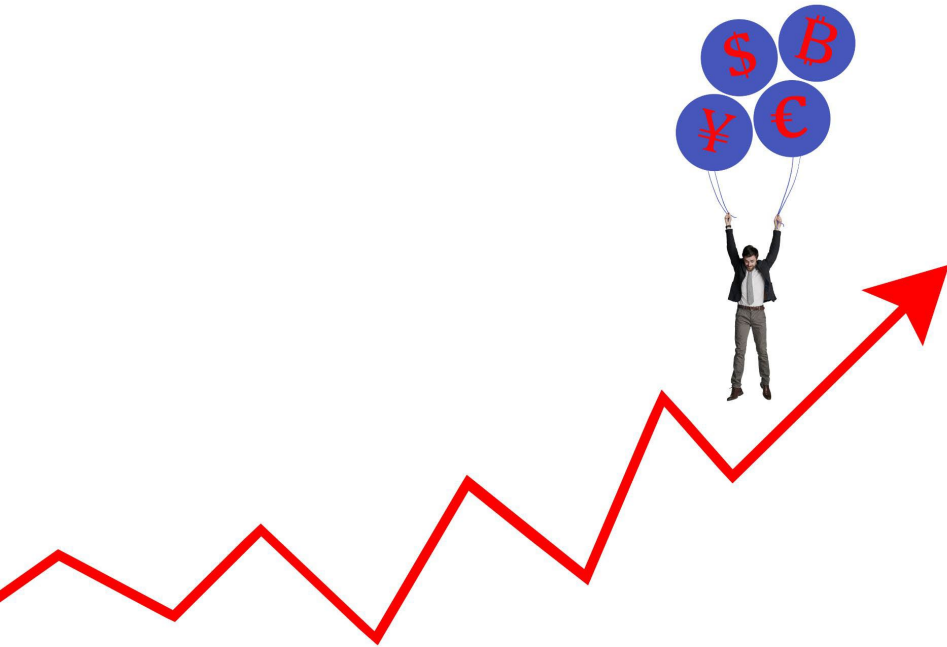
Tax rates can be voluntarily lowered or raised to the ceiling; increases above the ceiling need voter approval.

## Multiple Tax Levies and Classifications

Municipalities may impose multiple tax levies and in limited cases vary rates by property classification.



# Inflation Factors and Adjustments for New Construction



## Tax Rate Limitations

Political subdivisions cannot impose taxes exceeding their current rate ceiling to ensure stable taxation.

## Inflation Revenue Increase


Political subdivisions adjust revenues based on the inflation rate set by State Tax Commission or 5%, whichever is less. (2.9% in 2025)

## Revenue from New Construction

Assessed valuation from new construction are not included in calculations during the first year after construction; however, its revenue is included in property tax rate.

## Tax Rate Rollback

If assessed valuation exceeds the inflation rate determined by the State Tax Commission, Governing bodies are required “roll back” tax rates to maintain similar property tax revenue from year-to-year.



# Tax Rate Calculation Forms and Setting Rates



# Tax Rate Calculation Forms

## (Data Entry Page)

INFORMAL TAX RATE CALCULATOR FILE

Data Entry Page

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Name of Political Subdivision

Political Subdivision Code:

Purpose:

City of Grandview

09-048-0004

(XX - XXX - XXXX)

General Fund

Printed on:

8/5/2025

YEAR:

2024

INSTRUCTIONS: COMPLETE THE HIGHLIGHTED CELLS TO USE THIS TAX RATE CALCULATOR.

CLICK ON THE TABS BELOW TO VIEW THE SUMMARY PAGE, FORM A, FORM B, FORM C, AND INFORMATIONAL DATA.

PRINT OFF THE SUMMARY PAGE, FORM A, FORM B, FORM C, & INFORMATIONAL DATA IF DESIRED.

Information gathered on this tab is used to calculate the Summary Page, Form A, Form B, Form C, & Informational Data tabs. Data entered in Column 1 is used to calculate the Tax Rate Ceiling had no voluntary reductions been taken in a prior even numbered year (see the Informational Data tab for this calculation). The political subdivision must use Column 2 for setting its property tax rate (see the Summary Page and Form A for this calculation). The numbers in the Column 2 may be different from Column 1 if a voluntary reduction was taken in a prior even numbered year.

	Column 1	Column 2
	Based on Prior Year Tax Rate Ceiling as if No Voluntary Reductions Were Taken in a Prior Even Numbered Year	For Political Subdivision Use in Calculating its Tax Rate
1) (2023) Prior year tax rate ceiling, revised if applicable		
Column 1 (Prior year Informational Data, Line F)		
Column 2 (Prior year Summary Page, Line F in an even year, Line F minus Line H in an odd year)	0.6900	0.6900
2) Most recent voter approved rate (Prior year's Summary Page, Line E or Form B, Line 15 if new ballot)	1.0000	1.0000

Form A - Assessed Valuations

	Real Estate	Personal Property
1) (2024) Current year assessed valuation	407,378,393	97,628,606
2) New construction and improvements	4,889,947	Calculated Amount
3) Newly added territory		
4) (2023) Prior year assessed valuation	412,107,455	101,256,484
5) Newly separated territory		
6) Property changed from local to state assessed		

Form B - Additional Voter Approved Rates - See Form B for additional instructions

1) Date of election:

3) Election results:

1a) Is this election increasing an existing rate?

2a) Voter approved tax rate or increase

2b) Stated rate approved by voters ("increase to")

Yes:

No:

Amount of increase ("increase of/by")

or

Expiration date (if applicable):

(Yes or No)

Ballot language approved: Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

Form C - Debt Service Requirements - See Form C for additional instructions

1) (2025) Principal and interest payments for next calendar year (Form C, Line 2)	1,825,939
2) Estimated cost of collection & allowance for delinquencies (Form C, Line 3)	182,594
3) (2026) Reasonable reserve for payments for year following next calendar year (Form C, Line 4)	1,825,939
4) (2024) Anticipated December 31st balance (Form C, Line 6)	1,901,861

### Summary – Prior Year Tax Rate Ceiling

Enter the previous year's tax rate ceiling, which will be used to calculate current year's ceiling.

### Form A – Assessed Valuation

Use numbers provided by County Clerk for real estate, personal property, new construction (if applicable) and prior year assessed valuation numbers. Enter exactly as provided by County Clerk.

### Form B – Additional Voter Approved Rates

Provide election information (e.g. date of election, results, rate increase and expiration date (if applicable). Also include ballot language from election.

### Form C – Debt Service Requirements

- Debt service requirements for following year, including principal, interest and paying agent fees.
- 2-10% (of anticipated debt service payments) delinquency and collector fee costs.
- Reserve for anticipated future debt service payments and fees.
- Anticipated December 31<sup>st</sup> fund balance (also used to fund anticipated debt service payments during year)

# Tax Rate Calculation Forms (Summary Page)

Users will have very little information to enter on this page, which is primarily limited circumstances.

## G1 – Required Sales Tax Deduction Taken from Tax Ceiling

Only necessary if city levied a sales tax with promise to roll back property tax rate ceiling. Enter amount required to comply with rollback.

## G2 – 20% Reduction for NOT Submitting Non-Binding Levy

Penalty for failing to submit non-binding levy by April 8<sup>th</sup>. Only applies to First Class Charter Counties (Jackson, Jefferson, St. Charles, St. Louis) and City of St. Louis.

## H – Voluntary Reduction by Political Subdivision

Voluntary reduction to tax ceiling.

## I – Allowable Recoupment Rate

Recoupment of previously lost revenue due to by decision of State Tax Commission or court decision. Recoupment must be approved by State Auditor's Office.

INFORMAL TAX RATE CALCULATOR FILE

Printed on: 8/5/2025 (2024)

Summary Page

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of Grandview09-048-0004General Fund

Name of Political SubdivisionPolitical Subdivision CodePurpose of Levy

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

A. Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year)

0.6900

B. Current year rate computed pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 18)

0.7083

C. Amount of rate increase authorized by voters for current year if same purpose, (Form B, Line 7)

D. Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C)

0.7083

E. Maximum authorized levy the most recent voter approved rate

1.0000

F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws

0.7083

G1. Less required sales tax reduction taken from tax rate ceiling (Line F), if applicable

0.0000

G2. Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F)

0.0000

H. Less voluntary reduction by political subdivision taken from the tax rate ceiling (Line F)

WARNING: A Voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.

0.0000

I. Plus allowable recoupment rate added to tax rate ceiling (Line F) If applicable, attach Form G or H.

J. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I)

0.7083

AA. Rate to be levied for debt service, if applicable (Form C, Line 10)

BB. Additional special purpose rate authorized by voters after the prior year tax rates were set, (Form B, Line 7 if a different purpose)

Certification of Non-Binding Estimated Tax Rate to the County Clerk(s)

I, the undersigned, AsstCityAdmin/FinanceDir (Office) of City of Grandview (Political Subdivision) levying a rate in Jackson County (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best knowledge and belief.

Please complete Lines G through BB, sign this form, and return to the county clerk(s).

(Date)

(Signature)

Kirk D Decker

(816)316-4804

(Date)

(Signature)

(Printed Name)

(Telephone)

NOTE: THIS IS AN INFORMAL TAX RATE CALCULATOR FILE INTENDED FOR POLITICAL SUBDIVISION PRELIMINARY CALCULATIONS ONLY. THIS FILE IS NOT INTENDED TO BE USED BY THE POLITICAL SUBDIVISION TO SUBMIT THEIR TAX RATE TO THE COUNTY.

ONLY THE PROFORMA PRINTED FROM THE STATE AUDITOR'S ONLINE TAX RATE SYSTEM SHOULD BE SUBMITTED TO THE COUNTY TO SET THE FINAL TAX RATE.

IF THIS POLITICAL SUBDIVISION LEVIES A PROPERTY TAX RATE PARTIALLY OR WHOLLY IN CLAY COUNTY, JACKSON COUNTY, ST. LOUIS COUNTY, OR THE CITY OF ST. LOUIS AND CHANGES ARE NECESSARY TO THE 2018 TAX RATE FORMS, PLEASE LOG ONTO THE STATE AUDITOR'S TAX RATE SYSTEM AND ENTER UPDATED INFORMATION TO MAKE THOSE CHANGES AND SELECT SUBMIT. CONTACT THE STATE AUDITOR'S OFFICE IF YOU HAVE MISPLACED YOUR USER ID AND/OR PASSWORD.

OTHERWISE FOR POLITICAL SUBDIVISIONS NOT PARTIALLY IN CLAY COUNTY, JACKSON COUNTY, ST. LOUIS COUNTY, OR THE CITY OF ST. LOUIS CONTACT YOUR COUNTY CLERK(S) TO HAVE THEM LOG ONTO THE STATE AUDITOR'S TAX RATE SYSTEM TO MAKE ANY NECESSARY CHANGES.

(Form Revised 4-2021)

Summary Page



INFORMAL TAX RATE CALCULATOR FILE

Printed on: 8/5/2025 (2024)

Form A

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of Grandview

09-048-0004

General Fund

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

1. (2024) Current year assessed valuation

Include the current state and locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

(a) 407,378,393

+

(b) 97,628,606

=

505,006,999

(Real Estate)

(Personal Property)

(Total)

2. Assessed valuation of new construction & improvements

2(a) - Obtained from the county clerk or county assessor

2(b) - increase in personal property, use the formula listed under Line 2(b)

(a) 4,889,947

+

(b) 0

=

4,889,947

(Real Estate)

Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b)

(Total)

If Line 2b is negative, enter zero

3. Assessed value of newly added territory obtained from the county clerk or county assessor

(a) 0

+

(b) 0

=

0

(Real Estate)

(Personal Property)

(Total)

4. Adjusted current year assessed valuation (Line 1 total - Line 2 total - Line 3 total)

5. (2023) Prior year assessed valuation

Include prior year state and locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization. NOTE: If this is different than the amount on the prior year Form A, Line 1, then revise the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on this year's Summary Page, Line A.

(a) 412,107,455

+

(b) 101,256,484

=

513,363,939

(Real Estate)

(Personal Property)

(Total)

6. Assessed value of newly separated territory obtained from the county clerk or county assessor

(a) 0

+

(b) 0

=

0

(Real Estate)

(Personal Property)

(Total)

7. Assessed value of property locally assessed in prior year, but state assessed in current year obtained from the county clerk or county assessor

(a) 0

+

(b) 0

=

0

(Real Estate)

(Personal Property)

(Total)

8. Adjusted prior year assessed valuation (Line 5 total - Line 6 total - Line 7 total)

513,363,939

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

9. Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Line 4 - Line 8/Line 8 x 100)

-2.5804%

10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission

3.4000%

11. Adjusted prior year assessed valuation (Line 8)

513,363,939

12. (2023) Tax rate ceiling from prior year (Summary Page, Line A)

0.6900

13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12/100)

3,542,211

14. Permitted reassessment revenue growth

The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10) or 5%. A negative figure on Line 9 is treated as a 0 for Line 14 purposes. Do not enter less than 0 or more than 5%.

0.0000%

15. Additional revenue permitted (Line 13 x Line 14)

0

16. Total revenue permitted in current year\* from property that existed in both years (Line 13 + Line 15)

3,542,211

17. Adjusted current year assessed valuation (Line 4)

500,117,052

18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073 RSMo (Line 16 / Line 17 x 100)

Round a fraction to the nearest one/one hundredth of a cent.

0.7083

Enter this rate on the Summary Page, Line B

For Political Subdivision Use in Calculating its Tax Rate

\* To compute the total property tax revenues billed for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 18 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.

# Tax Rate Calculation Forms (Form A)

Users will not enter information on this page, as it is a rollup of Data Entry Page and Summary Page and where tax rate is calculated.

Ensure valuation and new construction numbers correspond with those provided by County Clerk.

(Form Revised 12-2017)

Form A

1

INFORMAL TAX RATE CALCULATOR FILE

Form B

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of Grandview

09-048-0004

General Fund

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

Printed on: 8/5/2025 (2024)

Caclulation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where the voters approved an increase to an existing tax or approved a new tax. Form B is designed to document the election.

1. Date of election

2. Ballot language

Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

3. Election results

4. Expiration date

Enter the last year the levy will be in effect, if applicable.

5. Amount of increase approved by voters

(An "increase/decrease of/by") OR

Stated rate approved by voters

(An "increase/decrease to")

For Political Subdivision Use in Calculating its Tax Rate

6. Prior year tax rate ceiling or voluntarily reduced rate to apply voter approved increase to

(Summary Page, Line A if increase to an existing rate, otherwise 0)

7. Voter approved increased tax rate to adjust

(If an "increase of/by" ballot, Line 5a + Line 6, if an "increase to" ballot, Line 5b)

# Tax Rate Calculation Forms (Form B)

Users will not enter information on this page, as it is a rollout of Voter Approved Rates from the Data Entry Page.

Ensure numbers and information provided on Data Entry Page are correct.

City of Grandview	09-048-0004	Debt Service
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes

The tax rate for debt service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments.

Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.

1. Total current year assessed valuation obtained from the county clerk or county assessor (Form A, Line 1 total)	505,006,999
2. Amount required to pay debt service requirements during the next calendar year (i.e. Assuming the current year is Year 1, use January - December year 2 payments to complete the year 1 Form C) Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agent or paying agent due during the next calendar year.	1,825,939
3. Estimated costs of collection and anticipated delinquencies (i.e. collector fees & commissions & assessment fund withholdings) Experience in prior years is the best guide for estimating uncollectible taxes. It is usually 2% to 10% of Line 2 above.	182,594
4. Reasonable reserve up to one year's payment (i.e. Assuming the current year is year 1, use January - December year 3 payments to complete the year 1 Form C) It is important that the debt service fund have sufficient reserves to prevent any default on the bonds. Include payments for the year following the next calendar year, accounted for on Line 2.	1,825,939
5. Total required for debt service (Line 2 + Line 3 + Line 4)	3,834,472
6. Anticipated balance at end of current calendar year Show the anticipated bank or fund balance at December 31st of this year (this will equal the current balance minus the amount of any principal or interest due before December 31st plus any estimated investment earning due before December 31st). Do not add the anticipated collections of this tax into this amount.	1,901,861
7. Property tax revenue required for debt service (Line 5 - Line 6) Line 6 is subtracted from Line 5 because the debt service fund is only allowed to have the payments required for the next calendar year (Line 2) and the reasonable reserve of the following year's payment (Line 4). Any current balance in the fund is already available to meet these requirements so it is deducted from the total revenues required for debt service purposes.	1,932,611
8. Computation of debt service tax rate (Line 7/Line 1 x 100) Round a fraction to the nearest one/one hundredth of a cent.	0.3827
9. Less voluntary reduction by political subdivision	0.0027
10. Actual rate to be levied for debt service purposes * (Line 8 - Line 9) Enter this rate on Line AA of the Summary Page.	0.3800

\* The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.

# Tax Rate Calculation Forms (Form C)

Users will have very little information to enter on this page. This is a rollup of all debt service information entered on Data Entry Page.

## 9 – Voluntary Reduction by Political Subdivision

Enter information here if city wishes to voluntarily reduce debt service levy.



INFORMAL TAX RATE CALCULATOR FILE

Printed on: 8/5/2025

Informational Data

(2024)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of Grandview

09-048-0004

General Fund

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

Based on Prior Year Tax Rate Ceiling as if No Voluntary Reductions were Taken in a Prior Even Numbered Year

0.6900

0.7083

0.7083

1.0000

0.7083

Informational Summary Page

A. Prior year tax rate ceiling (Prior Year Informational Summary Page, Line F)

B. Current year rate computed (Informational Form A, Line 18 below)

C. Amount of increase authorized by voters for current year (Informational Form B, Line 7 below)

D. Rate to compare to maximum authorized levy (Line B if no election, otherwise Line C)

E. Maximum authorized levy most recent voter approved rate

F. Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year (Lower of Line D or E)

-2.5804%

3.4000%

513,363,939

0.6900

3,542,211

0.0000%

0

3,542,211

500,117,052

0.7083

Informational Form A

9. Percentage increase in adjusted valuation (Form A, Line 4 - Line 8 / Line 8 x 100)

10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission

11. Adjusted prior year assessed valuation (Form A, Line 8)

12. (2023) Tax rate ceiling from prior year (Informational Summary Page, Line A from above)

13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100)

14. Permitted reassessment revenue growth

The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a 0 for Line 14 purposes. Do not enter less than 0, nor more than 5%.

15. Additional reassessment revenue permitted (Line 13 x Line 14)

16. Total revenue permitted in current year from property that existed in both years (Line 13 + Line 15)

17. Adjusted current year assessed valuation (Form A, Line 4)

18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo, if no voluntary reduction was taken (Line 16 / Line 17 x 100)

-2.5804%

3.4000%

513,363,939

0.6900

3,542,211

0.0000%

0

3,542,211

500,117,052

0.7083

Informational Form B

6. Prior year tax rate ceiling to apply voter approved increase to (Informational Summary Page, Line A if increase to an existing rate, otherwise 0)

7. Voter approved increased tax rate to adjust (If an "increase of/by" ballot, Form B, Line 5a + Line 6, if an "increase to" ballot, Form B, Line 5b)

# Tax Rate Calculation Forms

## (Informational Data)

Users will not enter any data on this page, as it is a high-level view of all pages.

(Form Revised 4-2021)

Informational Data



# State Auditor Website, Review and Verification with Missouri Statutes

# State Auditor Website (Data Entry Page)

## Form A - Enter the Assessed Valuation

Include the state and locally assessed valuation for each category as obtained from the County Clerk, County Assessor, or comparable office [finalized by the local board of equalization](#).

<b>Political Subdivision Key:</b> 09-096-0034	<b>Political Subdivision:</b> City of Frontenac	<b>Levy:</b> General Revenue (01)
--	--	--------------------------------------

Real Estate			(d) Personal Property	Prior Method
(a) Residential	(b) Agricultural	(c) Commercial		
1) Current Year 2025 Assessed Valuation				
287,665,810	0	67,625,492	31,346,144	386,637,446
2) New Construction and Improvements				
1,156,000	0	0	0	1,156,000
3) Newly Added Territory				
0	0	0	0	0

## Form A – Assessed Valuation

Use numbers provided by County Clerk for real estate, personal property and new construction (if applicable). Enter exactly as provided by County Clerk.





## PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/16/2024

## Summary Page

(2024)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

City of Frontenac

09-096-0034

General Revenue

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the county clerk.

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	Real Estate			Personal	Prior Method
	Residential	Agriculture	Commercial	Property	Single Rate
A. Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year. (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year)	0.9260	0.0000	0.9450	1.0000	0.9351
B. Current year rate computed pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 37 & Line 23 prior method)	0.9280	0.0000	0.9560	1.0000	0.9387
C. Amount of rate increase authorized by voters for current year if same purpose (Form B, Line 8 & Line 11 prior method)	0.0000	0.0000	0.0000	0.0000	0.0000
D. Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C)	0.9280	0.0000	0.9560	1.0000	0.9387
E. Maximum authorized levy the most recent voter approved rate	1.0000	1.0000	1.0000	1.0000	1.0000
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivision's tax rate (Lower of Line D or Line E)	0.9280	0.0000	0.9560	1.0000	0.9387
G. 1. Less required sales tax reduction taken from tax rate ceiling (Line F), if applicable					
G. 2. Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F)					
H. Less voluntary reduction by political subdivision taken from tax rate ceiling (Line F) WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.					
I. Plus allowable recoupment rate added to tax rate ceiling (Line F) If applicable, attach Form G or H.					
J. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I)	0.9280	0.0000	0.9560	1.0000	
AA. Rate to be levied for debt service, if applicable (Form C, Line 10)					
BB. Additional special purposed rate authorized by voters after the prior year tax rates were set (Form B, Line 8 & Line 11 prior method if a different purpose)					

## Certification

I, the undersigned, Finance Officer (Office) of the City of Frontenac (Political Subdivision) levying a rate in St. Louis (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

9/17/2024 (Date) Deanna Bennett, CPA (Signature) Lea Ann Bennett (Print Name) 314-373-6505 (Telephone)

## State Auditor Pro Forma Review

City certifies Line F for the current tax year rates

Sends certified rates and ordinance to County Clerk by October 1

State Auditor will review information provided by City

Will email any questions (e.g. missing information, valuation is large percentage higher/lower than previous year)

State Auditor does NOT review numbers entered into website agree with County records

BILL NO. 2024-2096

ORDINANCE NO. 2024-xxxx

**AN ORDINANCE TO CONFIRM, RATIFY AND APPROVE THE  
RATE OF TAX TO BE ASSESSED AND COLLECTED FOR EACH  
ONE HUNDRED DOLLARS (\$100) OF ASSESSED VALUATION  
FOR THE YEAR 2024 FOR GENERAL MUNICIPAL PURPOSES**

**WHEREAS**, notice stating the hour, date and place of a public hearing relating to the annual tax rates for the City of Frontenac was provided as required by law; and

**WHEREAS**, a public hearing with respect to the establishment and levying of the taxes hereinafter provided was duly held prior to the adoption of this Ordinance; and

**WHEREAS**, an increase in both residential and commercial assessed values in the City of Frontenac requires the city by State law to reduce both tax rates from the prior year; and

**WHEREAS**, under the provisions of Article X, Section 22 of the State Constitution, Section 137.073, RSMo 1996 and HB 1150, the city has calculated its maximum permitted general fund tax rates by class of property as follows:

<b>Valuations</b>	<b>2023</b>	<b>2024</b>	<b>% Change</b>
Residential Real Estate	285,481,910	287,665,810	0.8%
Commercial Real Estate	68,390,996	67,625,492	-1.1%
Personal Property	29,555,863	31,346,144	6.1%
<b>Tax Rates</b>	<b>Permitted Rates</b>	<b>Adjusted Rates</b>	
Residential Real Estate	0.926	0.928	0.2%
Commercial Real Estate	0.945	0.956	1.2%
Personal Property	1.000	1.000	0.0%
<b>Estimated Revenues</b>	<b>2023</b>	<b>2024</b>	
Residential Real Estate	2,643,562	2,669,539	1.0%
Commercial Real Estate	646,295	646,500	0.0%
Personal Property	295,559	313,461	6.1%
<b>Total Projected Revenues</b>	<b>3,585,416</b>	<b>3,629,500</b>	<b>1.2%</b>

# Ordinance Setting Levy

After public hearing, Governing Body will adopt ordinance setting levy rates for following tax year.

Provide ordinance and certified rates to County Clerk by October 1

# Multi-Rate Levy



Scott Fitzpatrick  
Missouri State Auditor

CERTIFICATION LETTER  
September 26, 2024

County Clerk  
St. Louis County  
41 S Central Ave.  
Clayton, MO 63105-0000

RE: 09-096-0034 City of Frontenac

Dear Collector of Revenue:

We have received information to substantiate compliance with Missouri law for the 2024 property tax rates for the above-captioned taxing authority. Section 137.073.6, RSMo, requires the State Auditor to examine such information and return to the county clerk our findings regarding the property tax rate ceilings and the debt service levy, if applicable. The State Auditor's Office has relied on information presented and representations made by the taxing authority for our review of the tax rate ceiling(s) and actual property tax rate(s) levied. Our findings are based upon existing constitutional provisions, statutes, rulings, and court decisions.

We understand that the taxing authority's property tax rate ceiling(s) and actual property tax rate(s) levied for 2024 to be as follows:

Purpose	Tax Rate Ceiling or Maximum Allowable Debt Service	Sales Tax Reduction	20% Required Reduction 1st Class Charter County Political Subdivision Not Submitting Estimate Non-Binding Tax Rate	Voluntary Reduction	Recoupment Rate	CERTIFIED RATE	Taxing Authority's Proposed Rate	Complies with MO Laws Yes/No
General Revenue								
Residential	0.9280	0.0000	0.0000	0.0000	0.0000	0.9280	0.9280	Yes
Agricultural	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	Yes
Commercial	0.9560	0.0000	0.0000	0.0000	0.0000	0.9560	0.9560	Yes
Personal Property	1.0000	0.0000	0.0000	0.0000	0.0000	1.0000	1.0000	Yes

Based on the information submitted by the taxing authority we find the CERTIFIED RATE(S) for the taxing authority as listed above, complies or does not comply with the provisions Section 137.073, RSMo, as indicated above. Any taxing authority levying a rate(s) higher than the certified rate(s) is/are not in compliance with Missouri laws. All tax levies not in compliance will receive a Notification of Non-Compliance Letter sent certified mail, will be referred to the Missouri Attorney General's Office pursuant to Section 137.073.6(2), RSMo, and will also be noted in our Review of 2024 Property Tax Rates report. A copy of this letter must be sent by your office to the above captioned political subdivision to comply with Section 137.073.6, RSMo.

# State Auditor Verification & Tax Bills

## Tax Rate Setting

Tax rates are annually set by local governments based on prior revenues, inflation, and assessed valuation adjustments.

## Verification

The State Auditor's Office verifies cities' compliance with Missouri statutes and certifies rates to County Clerk.

## Homeowner's Tax Bill

Homeowner's tax is calculated using assessed values of real (property) and personal (vehicles) multiplied by local tax rates.

## Appeal Process Overview

County boards of equalization handle valuation appeals; further appeals can be made to the State Tax Commission within 30 days of decision.

## Payment and Deadlines

Tax bills are sent on November 1 after rates are certified by State Auditor's Office; payments are due by December 31 before becoming delinquent.



# Single-Rate Levy



Scott Fitzpatrick  
Missouri State Auditor

CERTIFICATION LETTER  
September 13, 2024

County Clerk  
Jackson County  
415 E 12th St., 2nd floor  
Kansas City, MO 64106-0000

RE: 09-048-0004 City of Grandview

Dear County Clerk:

We have received information to substantiate compliance with Missouri law for the 2024 property tax rates for the above-captioned taxing authority. Section 137.073.6, RSMo, requires the State Auditor to examine such information and return to the county clerk our findings regarding the property tax rate ceilings and the debt service levy, if applicable. The State Auditor's Office has relied on information presented and representations made by the taxing authority for our review of the tax rate ceiling(s) and actual property tax rate(s) levied. Our findings are based upon existing constitutional provisions, statutes, rulings, and court decisions.

We understand that the taxing authority's property tax rate ceiling(s) and actual property tax rate(s) levied for 2024 to be as follows:

Purpose	Tax Rate Ceiling or Maximum Allowable Debt Service	Sales Tax Reduction	20% Required Reduction 1st Class Charter County Political Subdivision Not Submitting Estimate Non-Binding Tax Rate	Voluntary Reduction	Recoupment Rate	CERTIFIED RATE	Taxing Authority's Proposed Rate	Complies with MO Laws Yes/No
General Revenue	0.7085	0.0000	0.0000	0.0000	0.0000	0.7085	0.7085	Yes
Parks & Recreation	0.0850	0.0000	0.0000	0.0000	0.0000	0.0850	0.0850	Yes
Debt Service	0.3828	0.0000	0.0000	0.0028	0.0000	0.3800	0.3800	Yes

Based on the information submitted by the taxing authority we find the CERTIFIED RATE(S) for the taxing authority as listed above, complies or does not comply with the provisions Section 137.073, RSMo, as indicated above. Any taxing authority levying a rate(s) higher than the certified rate(s) is/are not in compliance with Missouri laws. All tax levies not in compliance will receive a Notification of Non-Compliance Letter sent certified mail, will be referred to the Missouri Attorney General's Office pursuant to Section 137.073.6(2), RSMo, and will also be noted in our Review of 2024 Property Tax Rates report. A copy of this letter must be sent by your office to the above captioned political subdivision to comply with Section 137.073.6, RSMo.

# State Auditor Verification & Tax Bills

## Tax Rate Setting

Tax rates are annually set by local governments based on prior revenues, inflation, and assessed valuation adjustments.

## Verification

The State Auditor's Office verifies cities' compliance with Missouri statutes and certifies rates to County Clerk.

## Homeowner's Tax Bill

Homeowner's tax is calculated using assessed values of real (property) and personal (vehicles) multiplied by local tax rates.

## Appeal Process Overview

County boards of equalization handle valuation appeals; further appeals can be made to the State Tax Commission within 30 days of decision.

## Payment and Deadlines

Tax bills are sent on November 1 after rates are certified by State Auditor's Office; payments are due by December 31 before becoming delinquent.

# Additional Tax Levy Information

---



# Raising the Tax Rate After Voluntary Reduction

## Voluntary Tax Rate Reduction

Cities can voluntarily lower their tax rate below the ceiling in a non-reassessment year (even numbered year) to reduce tax burden during the following reassessment year (odd numbered year).

## Raising Tax Rate After Reduction

Raising the tax rate back to the ceiling after a voluntary reduction can be accomplished by holding a **public hearing** and **adopting ordinance** setting and certifying the tax rate.



# Voter Approval for Tax Rate Increases

## Requirement for Voter Approval

Tax rates above the ceiling require voter approval up to the statutory limit before they can be increased.

## Timing for Tax Rate Implementation

Tax increases for the current levy must be approved before the tax rate is set for that year.

## Political Subdivision Tax Rate Fixing

Each subdivision fixes tax rates annually, with late voter approvals excluded from the current year's levy except specific cases.



[illegible]

Municipalities impose special levies for parks, libraries, hospitals, public health, and museums beyond the general levy.

Most municipalities apply a single tax levy rate; only limited cases allow different rates by property classification.

Certain areas like St. Louis County and Gladstone can set different rates for real, agricultural, commercial, and personal property.

# Conclusion

---

## Legal Framework Understanding

Comprehending Missouri statutes are essential when setting property tax levies.

## Adhering to Timelines

Following deadlines is crucial to properly implement property tax levies and avoid penalties.

## Public Engagement

Involving the community helps balance taxpayer protection with revenue requirements for fair taxation.

## Rate Calculation Balance

The *Hancock Amendment* requires careful calculation of property tax rates while meeting revenue needs without overburdening taxpayers.