



Cooperating School Districts

Legislative Advocacy Information

Bill Number: SB 860

Bill Sponsor: Bray

Bill Summary: Property Tax Rates

Modifies the date by which certain political subdivisions must set property tax rates.

CSD Position:

CSD SUPPORTS this bill.

- Taxing entities that utilize the County Collector for collection of property taxes, regardless of the classification of the county are currently required to set tax rates by September 1.
- St. Louis County has moved their deadline for appeal hearings to August 31.
- Districts do not get EOB data until after the September 1 deadline.
- Last year alone the County Board of Equalization was considering over 17,000 appeals. The tax hearing appeals ended in late August and the county did not process the board decisions until mid-Sept.
- School districts in St. Louis County are required to set tax levies with available tax information (before EOB adjustments) and then file for recoupment the next fiscal year if the assessed valuation declines due to appeal decisions.
- There is no question the EOB adjustments will change the assessed valuation data (almost always generating an overall decline in assessed valuation) provided to school districts. This forces school districts to set an inaccurate tax rate that will require modification.
- Simply moving the due date to October 1 will allow school districts to set accurate tax rates. This is what is right for school districts and for our taxpayers within our community. Setting a tax rate without final adjustments from the county only serves to confuse the taxpayers and create an undue hardship on the school district.
- The county and the school district already must estimate a tax rate in the Spring of each year. This estimate is an inaccurate guess and has caused extensive confusion among taxpayers. Using inaccurate data in August to set the school district's tax rate creates more confusion among the taxpayers and jeopardizes the district's budget calculations which prohibits the Board of Education from adopting an accurate budget.

About Cooperating School Districts of Greater St. Louis, Inc. (CSD)

CSD is a non-profit education consortium serving 61 public school districts in Missouri – more than one-third of the students in our State attend CSD member districts. CSD services to member districts include character education, communications, conferences, cooperative purchasing, educational video programs, insurance, legislative advocacy, professional development, and technology.

CSD Contact Information

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