

# HOW ARE TAXES CALCULATED? WHO IS INVOLVED?

TAXPAYER, ASSESSOR, CLERK, TAXING DISTRICT, VOTERS,  
STATE AUDITOR, CLERK, COLLECTOR, TAXPAYER,  
COLLECTOR, TREASURER, TAXING DISTRICT

## ASSESSOR DETERMINES VALUE OF PROPERTY:

Real Estate — field appraisers measure improvements and determine assessed value based on complex formulas.

Personal Property — residents must report itemized list to Assessor by March 1 of each year.

RSMo 137.280



**ASSESSOR REPORTS VALUES TO COUNTY CLERK** on or before May 31 in every year. County Clerk must certify the valuations to the State Tax Commission by June 20.

RSMo 137.245



**COUNTY CLERK PROVIDES EACH TAXING DISTRICT THE TOTAL VALUATIONS** by July 1 of each year.

RSMo 137.245



## VOTERS MUST APPROVE ANY INCREASE.

Based on the values reported for the tax year, districts determine if they will be able to meet their needs with the current levies. If not, an increase in their tax levy is placed on the ballot and the majority of the voters in each taxing district must approve any increase in taxes.



## TAXING DISTRICTS REPORT LEVIES TO COUNTY CLERK BY SEPTEMBER 20.

Each taxing district shall notify the County Clerk its proposed tax rate. The clerk shall, within 3 days of receipt, forward a copy to the State Auditor. The State Auditor approves or rejects the proposed levy.

RSMo 137.073

## COUNTY CLERK CERTIFIES LEVIES TO COUNTY COLLECTOR.

County Collector verifies assessed values are still exactly the same as reported to Clerk by the Assessor. The levies are entered and multiplied by each value. A final tax abstract (itemization) is produced and reported to the County Clerk. The Collector prints the tax books, usually around the first week of October.

RSMo 137.290



## COUNTY COLLECTOR PRINTS TAX STATEMENTS.

Individual tax statements are mailed to the address on the Assessor's books. Multiple tax bills to one address are merged to conserve postage. Tax bills are usually mailed mid-November, but must be mailed by December 1. Johnson County averages 39,000 tax bills each year: 16,250 personal property and 22,000 real estate. As a convenience, about 6,000 of the real estate bills are provided to lenders who hold escrow accounts for taxpayers.

RSMo 52.230

## TAXES ARE DUE BY DECEMBER 31

each year to avoid penalties. Payments received by mail are deemed paid by the postmark. Interest and penalties are set by Missouri Law. If the Collector fails or neglects to collect the penalty, the collector will be charged for such amount and may be prosecuted.

RSMo 139.100 & 139.270

## COUNTY COLLECTOR CALCULATES-MONTHLY DISBURSEMENT

to taxing districts and turns money over to treasurer to write checks by the 15th of the month.

RSMo 139.210

## PAYMENT ENFORCED:

Personal Property tax receipt required to obtain license plates or renewal. Real Estate must be paid or property sold if delinquent for three years.

RSMo 301.025 & 140