

HCS HB 506 -- REVISION OF PRIOR PROPERTY TAX LEVIES

SPONSOR: Koenig (Fuhr)

COMMITTEE ACTION: Voted "do pass by consent" by the Committee on Ways and Means by a vote of 12 to 0.

Currently, certain school districts that levy separate tax rates on the different subclasses of property are required to revise tax rates when there is a tax rate reduction after certain tax revenue calculations. This substitute allows the districts to revise the rates. If voters approved before January 1, 2011, separate stated tax rates to be applied to the different subclasses of property or increase the separate rates that may be levied on the different subclasses of property by different amounts, the single tax rate calculation must be a blended rate that is to be calculated in the manner specified by law.

FISCAL NOTE: No impact on state funds in FY 2012, FY 2013, and FY 2014.

PROPOSERS: Supporters say that St. Louis County taxing authorities were required in 2003 to calculate a separate tax rate on each subclass of property. All other taxing districts do not use the multi-rate calculation. The bill is needed by the Mehlville R-9 School District because the State Auditor could not certify the multiple rates that the school district passed in 2008. By adding a date to the substitute bill, the only school affected will be Mehlville. In 2008, the school district's voters approved four separate rate increases of 31 cents based on their 2007 tax rate ceiling. When the State Auditor calculated the rate ceiling, it was not the full 31 cents. The State Auditor must use separate rates that increase by the same rate or use the same rate. The bill will allow the State Auditor to blend the rates and use a single rate.

Testifying for the bill were Representative Fuhr; Toni Stegeman, Gilmore and Bell, P.C.; and Cooperating School Districts of Greater St. Louis.

OPPOSERS: There was no opposition voiced to the committee.