City of Bellefontaine Neighbors

PUBLIC HEARING - 2026 TAX RATES

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Thursday - September 17, 2026 - 7:00PM

Rognan & Associates

CITY OF BELLEFONTAINE NEIGHBORS

PUBLIC HEARING NOTICE

TAKE NOTICE that the City of Bellefontaine Neighbors, St. Louis County, Missouri will hold a public hearing on Thursday, September 17, 2026, at the hour of 7:00 P.M. at City Hall Recreation Center, 9669 Bellefontaine Road, St. Louis, Missouri 63137, within the said City, at which meeting residents of said City may be heard concerning the property tax rates proposed to be set by said City. The tax rates shall be set to produce revenues which the budget for the fiscal year beginning July 1, 2026, shows to be required from property tax after all adjustments are made to conform to the provisions of Sec.'s 137.073, 137.115, 113.245 and 67.110 RsMo., and Article X, Sec 22 of the Missouri Constitution.

Each tax rate is determined by dividing the amount of revenue required by the current tax year assessed valuation (less any tax increment finance district). The result is multiplied by 100 so the tax rate will be expressed in cents per $100.00 of assessed valuation.

The tax rates outlined herein are merely proposed and subject to increase or decrease when final figures are received by the City. The final tax levies to be set by the City shall be established in accordance with the provisions of Sec.'s 137.073, 137.115, 113.245 and 67.110 RsMo., and Article X, Sec 22 of the Missouri Constitution, and said determinations shall be made in accordance with the City's tax calculations which shall be available at the public hearing.

	REAL ESTATE				
Assessed Valuation	**Residential**	**Agricultural**	**Commercial**	**Personal Property and other tangible property**	**Total**
Current Tax Year - 2026 (POST Board of Equalization)	94,221,620	34,200	19,022,879	19,995,599	133,274,298
Prior Tax Year - 2025 (POST Board of Equalization)	94,203,270	34,200	19,057,521	19,548,580	132,843,571

	REAL ESTATE			
Proposed 2026 Tax Rates (per $100)	**Residential**	**Agricultural**	**Commercial**	**Personal Property**
General Fund	$0.1460	$0.0000	$0.2060	$0.2350
Debt Service	1.1000	1.1000	1.1000	1.1000
TOTALS	$1.2460	$1.1000	$1.3060	$1.3350

	REAL ESTATE						
Anticipated Tax Revenue - Budget Year 2027	**Residential**	**Agricultural**	**Commercial**	**Personal Property**	**Total**	**Total $ Increase (Decrease)**	**Total % Increase (Decrease)**
General Fund	$137,564	0	39,187	46,990	$223,740	$1,006	0.45%
Debt Service	$1,036,438	376	209,252	219,952	$1,466,016	$4,738	0.32%
TOTALS	$1,174,001	$376	$248,438	$266,941	$1,689,757	$5,744	0.34%
New Construction Anticipated Tax Revenue - Budget Year 2027 (Memo Only)					**$1,638**		

BY ORDER OF THE BOARD OF ALDERMAN OF CITY OF BELLEFONTAINE NEIGHBORS, OF ST. LOUIS COUNTY, MISSOURI

Please Note: The proposed tax rates are set based on the latest information available to the City from the St. Louis County Assessor's Office and the Missouri State Auditor's Office, and shall be set in compliance with Missouri State statutes.

The proposed tax rates are subject to revision.

CITY OF BELLEFONTAINE NEIGHBORS
PUBLIC HEARING NOTICE

	1 POST BOE 09/08/2026	2 POST BOE 09/15/2025	3 INCREASE (DECREASE) $	4 %	5 % of TOTAL
Combined Real Estate, net of TIF:					
Residential	94,221,620	94,203,270	**18,350**	**0.02%**	**70.70%**
Commercial	14,532,130	14,646,410	**(114,280)**	**-0.78%**	**10.90%**
Agricultural	34,200	34,200	0	0.00%	0.03%
State	4,490,749	4,411,111	79,638	1.81%	3.37%
Total Combined Real Estate, net of TIF	113,278,699	113,294,991	**(16,292)**	**-0.01%**	**85.00%**
Combined Personal Property:					
Regular	19,299,170	18,818,300	**480,870**	**2.56%**	**14.48%**
Manufacturing	0	0	0	0.00%	0.00%
State	696,429	730,280	(33,851)	0.00%	0.52%
Total Combined Personal Property	**19,995,599**	**19,548,580**	**447,019**	**2.29%**	**15.00%**
Total Tax Assessments	**133,274,298**	**132,843,571**	**430,727**	**0.32%**	100.00%
CPI	**2.70%**	**2.90%**	**-0.20%**	**-6.90%**	
New Construction	**129,200**	**87,100**	**42,100**	**48.34%**	0.10%

CITY OF BELLEFONTAINE NEIGHBORS
PUBLIC HEARING NOTICE

Proposed Tax Rates:	1 Residential	2 Agricultural	3 Commercial	4 Personal Prop
General Fund				
2026	0.1460	0.0000	0.2060	0.2350
2025	0.1460	0.0000	0.2060	0.2350
Difference	**0.0000**	0.0000	**0.0000**	0.0000
Debt Service				
2026	1.1000	1.1000	1.1000	1.1000
2025	1.1000	1.1000	1.1000	1.1000
Difference	0.0000	0.0000	0.0000	0.0000
TOTAL TAX RATE				
2026	**1.2460**	**1.1000**	**1.3060**	**1.3350**
2025	**1.2460**	**1.1000**	**1.3060**	**1.3350**
Difference	**0.0000**	0.0000	**0.0000**	0.0000

CITY OF BELLEFONTAINE NEIGHBORS
PUBLIC HEARING NOTICE

Anticipated Revenue - Budget Year 2027	REAL ESTATE Residential	Agricultural	Commercial	Personal Property	Total
General Fund	$137,564	$0	$39,187	$46,990	$223,740
Debt Service	1,036,438	376	209,252	219,952	$1,466,017
Total	$1,174,001	$376	$248,438	$266,940	$1,689,758

Anticipated Revenue - Budget Year 2026	REAL ESTATE Residential	Agricultural	Commercial	Personal Property	Total
General Fund	$137,537	0	39,258	45,939	$222,734
Debt Service	$1,036,236	376	209,633	215,034	$1,461,279
Total	$1,173,773	$376	$248,891	$260,974	$1,684,014

Anticipated Revenue - Increase (Decrease)	REAL ESTATE Residential	Agricultural	Commercial	Personal Property	Total	% Change
General Fund	$27	$0	($71)	$1,050	$1,006	0.45%
Debt Service	202	0	(381)	4,917	$4,738	0.32%
Total	$229	$0	($452)	$5,968	$5,744	0.34%
	0.02%		-0.18%	2.29%	0.34%	

ST. LOUIS COUNTY, MISSOURI

*State assessed values are determined by the Missouri State Tax Commission. More information is available at www.stc.mo.gov

19C059-CTY-VELDA CITY	8,748,810	172,600	-	199,549	9,120,959	1,662,830	-	23,315	1,686,145	10,807,104
19C060-CTY-VELDA VILLAGE	6,633,890	789,210	-	91,429	7,514,529	1,322,160	-	15,882	1,338,042	8,852,571
19C061-CTY-VINITA PARK	19,514,500	42,373,830	-	1,088,789	62,977,119	12,248,350	-	155,120	12,403,470	75,380,589
19C063-CTY-WARSON WOODS	94,105,790	11,267,720	-	473,877	105,847,387	10,928,240	-	57,880	10,986,120	116,833,507
19C064-CTY-WEBSTER GROVES	774,645,600	87,359,510	-	8,322,589	870,327,699	91,652,050	-	1,551,881	93,203,931	963,531,630
19C065-CTY-WILBUR PARK	8,602,210	214,240	-	-	8,816,450	1,239,520	-	-	1,239,520	10,055,970
19C066-CTY-WINCHESTER	26,273,220	3,029,270	-	228,207	29,530,697	3,944,060	-	22,700	3,966,760	33,497,457
19C067-CTY-WOODSON TERRAC	41,508,410	28,363,470	-	698,620	70,570,500	51,148,930	-	79,232	51,228,162	121,798,662
19C068-CTY-HILLSDALE	5,997,630	4,095,810	-	543,926	10,637,366	3,262,500	-	58,398	3,320,898	13,958,264
19C069-CTY-CRESTWOOD	321,543,910	85,667,910	-	4,666,515	411,878,335	54,838,150	-	704,192	55,542,342	467,420,677
19C070-CTY-LAKESHIRE	24,292,870	139,710	-	248,582	24,681,162	3,780,990	-	32,368	3,813,358	28,494,520
19C072-CTY-ST ANN	153,090,090	60,701,700	-	3,025,111	216,816,901	34,281,580	-	318,374	34,599,954	251,416,855
19C073-CTY-EDMUNDSON	7,810,880	33,614,880	-	231,966	41,657,726	27,563,570	-	36,232	27,599,802	69,257,528
19C074-CTY-KINLOCH	1,935,840	1,497,500	-	503,402	3,936,742	8,153,050	-	58,003	8,211,053	12,147,795
19C076-CTY-HANLEY HILLS	15,499,940	720,200	-	282,627	16,502,767	2,968,550	-	34,701	3,003,251	19,506,018
19C077-CTY-NORWOOD COURT	5,245,470	374,690	-	143,792	5,763,952	1,080,630	-	19,127	1,099,757	6,863,709
19C078-CTY-WELLSTON	7,792,770	12,900,970	-	1,600,229	22,293,969	4,631,910	-	199,907	4,831,817	27,125,786
19C079-CTY-COUNTRY LIFE A	10,504,940	45,670	2,500	28,647	10,581,757	798,350	-	3,910	802,260	11,384,017
19C080-CTY-HAZELWOOD	309,231,100	305,999,720	286,760	9,391,273	624,908,853	148,118,130	-	1,298,078	149,416,208	774,325,061
19C081-CTY-MOLINE ACRES	17,551,620	3,396,020	-	594,795	21,542,435	3,275,640	-	81,219	3,356,859	24,899,294
19C082-CTY-CREVE COEUR	821,962,170	461,978,430	3,590	10,020,777	1,293,964,967	163,565,660	-	1,396,401	164,962,061	1,458,927,028
19C083-CTY-TOWN & COUNTRY	804,541,220	193,019,640	67,450	8,050,576	1,005,678,886	102,582,290	-	958,454	103,540,744	1,109,219,630
19C084-CTY-BRECKENRIDGE H	42,104,740	12,499,490	-	871,366	55,475,596	7,239,640	-	105,699	7,345,339	62,820,935
19C085-CTY-PAGEDALE	17,446,970	22,080,540	-	1,662,202	41,189,712	7,835,700	-	200,955	8,036,655	49,226,367
19C086-CTY-GREENDALE	9,528,310	378,270	-	92,968	9,999,548	1,776,330	-	11,820	1,788,150	11,787,698
19C087-CTY-CLARKSON VALLEY	147,855,370	6,079,940	20,370	2,434,331	156,390,011	19,255,800	-	234,199	19,489,999	175,880,010
19C088-CTY-BELLEFONTAINE	94,221,620	14,532,130	34,200	4,490,749	113,278,699	19,299,170	-	696,429	19,995,599	133,274,298
19C089-CTY-RIVERVIEW	16,955,810	2,576,000	-	860,481	20,392,291	4,412,630	-	128,077	4,540,707	24,932,998
19C093-CTY-BALLWIN	857,295,380	89,590,400	-	0	946,885,780	117,290,050	-	-	117,290,050	1,064,175,830
19C094-CTY-MANCHESTER	466,083,010	75,192,750	-	5,729,663	547,005,423	67,250,850	-	661,215	67,912,065	614,917,488
19C095-CTY-DELLWOOD	44,663,410	12,973,350	-	1,122,455	58,759,215	11,105,520	-	138,882	11,244,402	70,003,617
19C096-CTY-COOL VALLEY	9,800,770	7,149,360	-	445,148	17,395,278	3,554,150	-	53,674	3,607,824	21,003,102
19C097-CTY-WESTWOOD	31,741,050	126,690	-	257,490	32,125,230	2,985,470	-	29,424	3,014,894	35,140,124
19C098-CTY-EUREKA	303,314,660	72,439,860	195,810	10,926,406	386,876,736	64,055,190	-	1,829,823	65,885,013	452,761,749
19C101-CTY-SUNSET HILLS	381,512,290	148,466,100	212,980	6,164,530	536,355,900	65,716,460	-	664,869	66,381,329	602,737,229
19C102-CTY-CHAMP	1,044,350	3,765,460	-	-	4,809,810	4,168,610	-	-	4,168,610	8,978,420
19C103-CTY-BLACK JACK	94,998,200	3,828,280	13,940	-	98,840,420	14,999,890	-	-	14,999,890	113,840,310
19C104-CTY-MARYLAND HTS	517,278,250	728,595,010	526,500	-	1,246,399,760	270,667,470	-	-	270,667,470	1,517,067,230
19C105-CTY-CHESTERFIELD	2,010,959,380	745,682,840	661,610	-	2,757,303,830	413,509,720	-	-	413,509,720	3,170,813,550
19C106-CTY-GREEN PARK	53,833,720	94,778,410	-	1,137,349	149,749,479	88,148,220	-	103,360	88,251,580	238,001,059
19C107-CTY-WILDWOOD	1,381,138,680	45,408,600	1,913,210	-	1,428,460,490	178,956,360	-	-	178,956,360	1,607,416,850

LOCAL RR INCLUDED IN
COMMERCIAL REAL AND
REGULAR PERS PROP

TIF Valuations 2026
INCREMENTAL VALUES
Post-BOE

POLITICAL SUBDIVISION	RESIDENTIAL	COMMERCIAL	AGRICULTURAL	TOTAL INCREMENT
C 7 BERKELEY	-467,650	38,676,610	0	38,208,960
C 10 BRIDGETON	0	-89,890	0	-89,890
C 15 COUNTRY CLUB HILLS	-118,210	417,600	0	299,390
C 21 FENTON	0	55,006,610	0	55,006,610
C 22 FERGUSON	2,123,820	7,255,110	0	9,378,930
C 31 JENNINGS	1,788,820	11,592,690	0	13,381,510
C 35 MAPLEWOOD	-740,330	7,557,700	0	6,817,370
C 42 OLIVETTE	6,616,470	1,638,920	0	8,255,390
C 49 RICHMOND HEIGHTS	1,324,140	17,781,280	0	19,105,420
C 50 ROCK HILL	-571,870	9,496,790	0	8,924,920
C 53 SHREWSBURY	0	4,104,590	0	4,104,590
C 57 UNIVERSITY CITY	61,488,990	26,938,750	0	88,427,740
C 58 VALLEY PARK	0	95,990	0	95,990
C 69 CRESTWOOD	0	5,017,800	0	5,017,800
C 72 ST ANN	0	27,780,550	0	27,780,550
C 74 KINLOCH	558,540	852,280	0	1,410,820
C 80 HAZELWOOD	0	5,170,270	0	5,170,270
C 81 MOLINE ACRES	0	522,340	0	522,340
C 85 PAGEDALE	30,000	985,150	0	1,015,150
C 95 DELLWOOD	0	1,938,590	0	1,938,590
C 96 COOL VALLEY	-14,570	-1,184,720	0	-1,199,290
C 98 EUREKA	19,317,570	103,780	30,020	19,451,370
C 104 MARYLAND HEIGHTS	8,436,180	22,183,180	0	30,619,360
C 105 CHESTERFIELD	38,100,190	3,406,870	-91,590	41,415,470
HL 1 HANCOCK LIGHT	0	605,980	0	605,980
BD66 CHESTERFIELD WHV	36,643,730	3,062,630	0	39,706,360
INC	137,872,090	247,248,840	-61,570	385,059,360
UNINC	-99,320	7,285,780	0	7,186,460

TAXYR	POLITICAL SUBDIVISION	NAME	RES	COM	AGR	TOTAL
2026	19C088	CTY-BELLEFONTAINE	129,200	-	-	129,200
2026	19C089	CTY-RIVERVIEW	25,100	-	-	25,100
2026	19C093	CTY-BALLWIN	877,300	128,000	-	1,005,300
2026	19C094	CTY-MANCHESTER	732,100	-	-	732,100
2026	19C095	CTY-DELLWOOD	94,100	-	-	94,100
2026	19C096	CTY-COOL VALLEY	7,700	-	-	7,700
2026	19C097	CTY-WESTWOOD	467,400	-	-	467,400
2026	19C098	CTY-EUREKA	504,500	297,300	-	801,800
2026	19C101	CTY-SUNSET HILLS	2,114,400	5,455,400	-	7,569,800
2026	19C102	CTY-CHAMP	-	-	-	-
2026	19C103	CTY-BLACK JACK	428,700	-	-	428,700
2026	19C104	CTY-MARYLAND HTS	6,598,700	182,400	-	6,781,100
2026	19C105	CTY-CHESTERFIELD	10,740,500	12,326,000	-	23,066,500
2026	19C106	CTY-GREEN PARK	17,000	-	-	17,000
2026	19C107	CTY-WILDWOOD	3,173,500	160,000	-	3,333,500
2026	21BD01	BUS.DIST-OLD ORCH	-	-	-	-
2026	21BD14	BUS.DIST-CLAYTON	213,700	-	-	213,700
2026	21BD32	BUS.DIST-KIRKWOOD	-	-	-	-
2026	21BD39	BUS.DIST-PARKVIEW	-	-	-	-
2026	21BD55	BUS.DIST-JENNINGS	-	-	-	-
2026	21BD57	BUS.DIST-UNIVERSIT	70,900	-	-	70,900
2026	21BD62	BUS.DIST-MAPLEWOOD	-	-	-	-
2026	21BD64	BUS.DIST-OLD WEBST	-	-	-	-
2026	21BD65	BUS.DIST-CROSSROAD	-	-	-	-
2026	21BD66	BUS.DIST-WILDHORSE VILLAGE	5,871,500	-	-	5,871,500
2026	21BD67	BUS.DIST-DOWNTOWN CHESTERFIELD	-	-	-	-
2026	22BD00	TIF DIST-ROUTE141 MARSHALL RD	-	-	-	-
2026	22BD01	TIF DIST-ROCK ROAD BRIDGETON	-	-	-	-
2026	22BD02	TIF DIST-SW CLARKSON & MANCHESTER	-	-	-	-
2026	22BD03	TIF DIST-KENRICK PLAZA	-	-	-	-
2026	22BD04	TIF DIST-HADLEY TOWNSHIP SOUTH	-	-	-	-
2026	22BD05	TIF DIST-AFFTON PLAZA	-	-	-	-
2026	22BD06	TIF DIST-WESTPORT PLAZA	6,175,000	-	-	6,175,000
2026	22BD07	TIF DIST-VALLEYPAR	-	-	-	-

ST. LOUIS COUNTY - NEW CONSTRUCTION AS OF POST BOE 2026

TAXYR	POLITICAL SUBDIVISION	NAME	RES	COM	AGR	TOTAL
2026	19C053	CTY-SHREWSBURY	236,000	-	-	236,000
2026	19C054	CTY-SYCAMORE HILLS	9,600	-	-	9,600
2026	19C055	CTY-TWIN OAKS	8,900	-	-	8,900
2026	19C056	CTY-UPLANDS PARK	-	-	-	-
2026	19C057	CTY-UNIVERSITY CTY	1,749,600	5,880,000	-	7,629,600
2026	19C058	CTY-VALLEY PARK	162,700	1,056,000	-	1,218,700
2026	19C059	CTY-VELDA CITY	-	-	-	-
2026	19C060	CTY-VELDA VILLAGE	-	-	-	-
2026	19C061	CTY-VINITA PARK	1,600	-	-	1,600
2026	19C062	CTY-VINITA TERRACE	-	-	-	-
2026	19C063	CTY-WARSON WOODS	116,400	147,200	-	263,600
2026	19C064	CTY-WEBSTER GROVES	2,776,700	54,400	-	2,831,100
2026	19C065	CTY-WILBUR PARK	-	-	-	-
2026	19C066	CTY-WINCHESTER	12,900	-	-	12,900
2026	19C067	CTY-WOODSON TERRAC	80,300	640,000	-	720,300
2026	19C068	CTY-HILLSDALE	14,000	-	-	14,000
2026	19C069	CTY-CRESTWOOD	631,600	704,000	-	1,335,600
2026	19C070	CTY-LAKESHIRE	97,600	-	-	97,600
2026	19C072	CTY-ST ANN	142,600	-	-	142,600
2026	19C073	CTY-EDMUNDSON	10,700	-	-	10,700
2026	19C074	CTY-KINLOCH	-	-	-	-
2026	19C075	CTY-ST GEORGE	-	-	-	-
2026	19C076	CTY-HANLEY HILLS	54,000	-	-	54,000
2026	19C077	CTY-NORWOOD COURT	-	-	-	-
2026	19C078	CTY-WELLSTON	6,700	-	-	6,700
2026	19C079	CTY-COUNTRY LIFE A	-	-	-	-
2026	19C080	CTY-HAZELWOOD	121,100	668,800	-	789,900
2026	19C081	CTY-MOLINE ACRES	38,800	-	-	38,800
2026	19C082	CTY-CREVE COEUR	2,325,100	496,000	-	2,821,100
2026	19C083	CTY-TOWN & COUNTRY	3,735,300	236,800	-	3,972,100
2026	19C084	CTY-BRECKENRIDGE H	48,300	-	-	48,300
2026	19C085	CTY-PAGEDALE	81,800	-	-	81,800
2026	19C086	CTY-GREENDALE	-	-	-	-
2026	19C087	CTY-CLARKSON VALLEY	297,300	-	-	297,300

Scott Fitzpatrick
Missouri State Auditor

MEMORANDUM

September 08, 2026

TO: 09-096-0003 City of Bellefontaine Neighbors

RE: Setting of 2026 Property Tax Rates

The following are the tax rate computational forms that have been reviewed. Please follow the steps below to complete the process of setting your 2026 Property Tax Rate(s).

1. **Lines G - BB on the Summary Page should be completed** to show the actual tax rate(s) to levy.
2. Please **sign and date the Summary Page.**
3. Please **submit the finalized tax rate forms ready for certification to the County Clerk of each county** that your political subdivision resides in. The County Clerk must also sign the Summary Page and indicate the proposed tax rate to be entered on the tax books before submitting rate(s) to the State Auditor's Office for final review and certification.

If the attached pro forma calculation differs from the questionaire submitted for review, please review the following line items for the reason(s) for the difference.

- **Form A, Line 2d - New Construction & Improvements - Personal Property**

  Section 137.073.4, RSMo, states that the aggregate increase in valuation of personal property for the current year over that of the previous year is the equivalent of the new construction and improvements factor for personal property.

- **Form A, Line 6 - Prior Year Assessed Valuation**

  If the 2026 questionnaire has a different amount on Form A, Line 6 than was previously submitted, we had to revise the 2025 calculation for this change. The revised 2025 tax rate ceiling is listed on the 2026 Summary Page, Line A. A copy of the revised 2025 calculation is available on your menu screen; please keep this form for your files.

- **(SCHOOL DISTRICTS ONLY) Form A, Line 16**

  We revised the information the school district submitted on Line 16 to the amount computed by the Department of Elementary and Secondary Education (DESE).

If you have any questions about the enclosed forms, please contact the local government section at (573-751-4213.)

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED 9/8/2026

Summary Page (2026)

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

City of Bellefontaine Neighbors	09-096-0003	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				
	Residential	Agriculture	Commercial	Personal Property	Prior Method 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)	0.1460	0.0000	0.2060	0.2350	0.1677
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)	0.1460	0.0000	0.2060	0.2350	0.1679
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)	0.1460	0.0000	0.2060	0.2350	0.1679
E. **Maximum authorized levy** the most recent voter approved rate	0.2500	0.2500	0.2500	0.2500	0.2500
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)	0.1460	0.0000	0.2060	0.2350	0.1679
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)	0.1460	0.0000	0.2060	0.2350	
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, ________ (Office) of City of Bellefontaine Neighbors (Political Subdivision) levying a rate in ________ (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.

9/11/2026

(Date) (Signature) (Print Name) (Telephone)

Proposed rate to be entered on tax books by the county clerk based on the certification from the political subdivision:

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section.

Lines: J

AA

BB

(Date) (County Clerk's Signature) (County) (Telephone)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED 9/8/2026

Form A (2026)

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

City of Bellefontaine Neighbors	09-096-0003	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.

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

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).

		(a) Real Estate	(b) Real Estate	(c) Real Estate	(d)		
		Residential	Agricultural	Commercial	Personal Property	Total	Prior Method Single Rate
1.	**(2026) Current year assessed valuation** Include the current locally and state assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.	94,221,620	34,200	19,022,879	19,995,599	133,274,298	133,274,298
2.	**Assessed valuation of new construction & improvements** 2(a) (b) & (c) - obtained from the county clerk or county assessor, 2(d) = Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d), if negative, enter 0	129,200	0	0	447,019		576,219
3.	**Assessed value of newly added territory** obtained from the county clerk or county assessor	0	0	0	0		0
4.	**Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year** obtained from the county clerk or county assessor	0	0	0			
5.	**Adjusted current year assessed valuation** (Line 1 - Line 2 - Line 3 - Line 4)	94,092,420	34,200	19,022,879	19,548,580	132,698,079	132,698,079
6.	**(2025) Prior year assessed valuation** Include the prior year locally and state 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 form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on the current year's Summary Page, Line A.	94,203,270	34,200	19,057,521	19,548,580		132,843,571
7.	**Assessed value in newly separated territory** obtained from the county clerk or county assessor	0	0	0	0		0
8.	**Assessed value of property locally assessed in prior year, but state assessed in current year** obtained from the county clerk or county assessor	0	0	0	0		0
9.	**Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass** obtained from the county clerk or county assessor	0	0	0			
10.	**Adjusted prior year assessed valuation** (Line 6 - Line 7 - Line 8 - Line 9)	94,203,270	34,200	19,057,521	19,548,580	132,843,571	132,843,571

(Form Revised 12-2017)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED 9/8/2026

Form A (2026)

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

City of Bellefontaine Neighbors	09-096-0003	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.

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

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).

	(a) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	Prior Method Single Rate
11. **Percentage increase in adjusted valuation** of existing property in the current year over the prior year's assessed valuation (Line 5 - Line 10) / Line 10 x 100)	-0.1177%	0.0000%	-0.1818%	0.0000%		-0.1095%
12. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission	2.7000%	2.7000%	2.7000%	2.7000%		2.7000%
13. **Adjusted prior year assessed valuation** (Line 10)	94,203,270	34,200	19,057,521	19,548,580		132,843,571
14. **Prior year voluntarily reduced rate in non-reassessment year** (Summary Page, Line A)	0.1460	0.0000	0.2060	0.2350		0.1677
15. **Maximum prior year adjusted revenue permitted** from property that existed in both years (Line 13 x Line 14 / 100)	137,537	0	39,258	45,939		222,779
16. **Permitted reassessment revenue growth** Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
17. **Additional reassessment revenue permitted** (Line 15 x Line 16)	0	0	0	0		0
18. **Revenue permitted in the current year** from property that existed in both years (Line 15 + Line 17)	137,537	0	39,258	45,939		222,779
19. **Adjusted current year assessed valuation** (Line 5)	94,092,420	34,200	19,022,879	19,548,580		132,698,079
20. **Tax rate permitted using prior method** tax rate permitted prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)	0.1462	0.0000	0.2064	0.2350		0.1679
21. **Limit personal property to the prior year ceiling** (Lower of Line 20 personal property or Line 14 personal property)				0.2350		
22. **Maximum authorized levy** (Summary Page, Line E)	0.2500	0.2500	0.2500	0.2500		0.2500
23. **Limit to the prior year maximum authorized levy** (Lower of Line 20, Line 21 for personal property only, or Line 22)	0.1462	0.0000	0.2064	0.2350		0.1679

Enter the rate for the prior method column on Line B of the Summary Page

(Form Revised 12-2017)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED 9/8/2026

Form A (2026)

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

City of Bellefontaine Neighbors	09-096-0003	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.

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

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).

	(a)	(b) Real Estate	(c)	(d)		
	Residential	Agricultural	Commercial	Personal Property	Total	Prior Method Single Rate
Calculate Revised Rate(s)						
24. **Tax revenue** (Line 1 x Line 23 /100)	137,752	0	39,263	46,990	224,005	223,768
25. **Total assessed valuation** (Line 1 total)					133,274,298	
26. **Blended rate** (Line 24 total / Line 25 x 100)					0.1681	
27. **Revenue difference** due to the multi rate calculation (Line 24 total - Line 24 prior method)					237	
28. **Rate(s) to be revised** NOTE: Revision cannot increase personal property rate. (If Line 27 < or > 0 & Line 23 < Line 23 prior method then Line 23, otherwise 0)	0.1462	0.0000	0.0000	0.0000		
29. **Current year adjusted assessed valuation** of rates being revised (If Line 28 > 0, then Line 5, otherwise 0)	94,092,420	0	0	0	94,092,420	
30. **Relative ratio of current year adjusted assessed valuation** of the rates being revised (Line 29 / Line 29 total)	1.0000	0.0000	0.0000	0.0000	1.0000	
31. **Revision to rate** (If Line 28 > 0, then -Line 30 x Line 27 / Line 5 x 100 (limited to - Line 28), otherwise 0)	-0.0003	0.0000	0.0000	0.0000	-0.0003	
32. **Revised rate** (Line 23 + Line 31)	0.1459	0.0000	0.2064	0.2350		
33. **Revised rate rounded** (If Line 32 < 1, then round to a 3 - digit rate, otherwise round to a 4 - digit rate)	0.1460	0.0000	0.2060	0.2350		
Calculate Final Blended Rate						
34. **Tax revenue** (Line 1 x Line 33 / 100)	137,564	0	39,187	46,990	223,741	
35. **Total assessed valuation** (Line 1 total)					133,274,298	
36. **Final blended rate** (Line 34 total / Line 35 x 100)					0.1680	
37. **Tax rate(s) permitted** calculated pursuant to Article X, Section 22, and Section 137.073, RSMo (Line 33) **Enter rate(s) on the Summary Page, Line B**	0.1460	0.0000	0.2060	0.2350		

(Form Revised 12-2017)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED
Form A

9/8/2026
(2026)

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

City of Bellefontaine Neighbors	09-096-0003	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.

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

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).

	(a) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	Prior Method Single Rate
For Informational Purposes Only - Impact of the Multi Rate System						
38. **Revenue calculated using the multi rate method** (Line 37 x Line 1 / 100)	137,563.57	0.00	39,187.13	46,989.66	223,740.36	
39. **Revenue calculated using the single rate method** (Line 23 prior method x Line 1 / 100)	158,198.10	57.42	31,939.41	33,572.61	223,767.54	
40. **Revenue differences using the different methods** (Line 38 - Line 39)	-20,634.53	-57.42	7,247.72	13,417.05	-27.18	
41. **Percent change** (Line 40 / Line 39)	-13.0435%	-100.0000%	22.6921%	39.9643%	%	
For Informational Purposes Only - Blended Rate Calculation						
42. **Tax rate ceiling** (Summary Page, Line F)	0.1460	0.0000	0.2060	0.2350		
43. **Allowable recoupment rate** (Summary Page, Line I)	0.0000	0.0000	0.0000	0.0000		
44. **Tax rate ceiling including recoupment** (Line 42 + Line 43)	0.1460	0.0000	0.2060	0.2350		
45. **Assessed valuation** (Line 1)	94,221,620	34,200	19,022,879	19,995,599	133,274,298	
46. **Revenue from tax rate ceiling including recoupment** (Line 44 x Line 45 / 100)	137,564	0	39,187	46,990	223,741	
47. **Blended tax rate ceiling including recoupment** (Line 46 total / Line 45 total x 100)					0.1679	
48. **Voluntary reduction** (Summary Page, Line H)	0.0000	0.0000	0.0000	0.0000		
49. **Unadjusted levy** (Line 44 - Line 48)	0.1460	0.0000	0.2060	0.2350		
50. **Assessed valuation** (Line 1)	94,221,620	34,200	19,022,879	19,995,599	133,274,298	
51. **Revenue from unadjusted levy** (Line 49 x Line 50/100)	137,564	0	39,187	46,990	223,741	
52. **Blended tax rate from the unadjusted levy** (Line 51 total / Line 50 total x 100)					0.1679	
53. **Sales tax reduction** (Summary Page, Line G)	0.0000	0.0000	0.0000	0.0000		
54. **Adjusted levy** (Line 49 - Line 53)	0.1460	0.0000	0.2060	0.2350		
55. **Assessed valuation** (Line 1)	94,221,620	34,200	19,022,879	19,995,599	133,274,298	
56. **Revenue from adjusted levy** (Line 54 x Line 55 / 100)	137,564	0	39,187	46,990	223,741	
57. **Blended tax rate from the adjusted levy** (Line 56 total / Line 55 total x 100)					0.1679	

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form C

(2026)

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

City of Bellefontaine Neighbors	09-096-0003	Debt Service
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

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

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)	133,274,298
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 agency or paying agent due during the next calendar year.	950,175
3.	**Estimated costs of collection and anticipated delinquencies (i.e. collector fees and commissions and 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.	95,017
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.	949,025
5.	**Total required for debt service** (Line 2 + Line 3 + Line 4)	1,994,217
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 payments due before December 31st plus any estimated investment earnings due before December 31st). Do not add the anticipated collections of this tax into this amount.	0
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 payments (Line 4). Any current balance in the fund is available to meet these requirements, so it is deducted from the total revenues required for debt service purposes.	1,994,217
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.	1.4963
9.	**Less voluntary reduction by political subdivision**	<0.3963>
10.	**Actual rate to be levied for debt service purposes** * (Line 8 - Line 9) **Enter this rate on the Summary Page, Line AA**	1.1000

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

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/8/2026

Informational Summary Page

(2026)

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

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
City of Bellefontaine Neighbors	09-096-0003	General Revenue

This page shows the information that would have been on the line items for the Summary Page 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.

	Real Estate			Personal Property	Prior Method Single Rate
	Residential	Agriculture	Commercial		
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 Informational Summary Page, Line F)	0.1460	0.0000	0.2060	0.2360	0.1677
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 (Informational Form A, Line 37 & Line 23 prior method)	0.1460	0.0000	0.2060	0.2360	0.1679
C. **Amount of rate increase authorized by voters for current year** if same purpose (Informational 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)	0.1460	0.0000	0.2060	0.2360	0.1679
E. **Maximum authorized levy** the most recent voter approved rate	0.2500	0.2500	0.2500	0.2500	0.2500
F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws based on prior year tax rate ceiling (Lower of Line D or Line E)	0.1460	0.0000	0.2060	0.2360	0.1679

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED 9/8/2026 (2026)

Informational Form A

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

City of Bellefontaine Neighbors	09-096-0003	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.

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

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form 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.

		(a)	(b)	(c)	(d)		
		Real Estate					
		Residential	Agricultural	Commercial	Personal Property	Total	Prior Method Single Rate
1.	**(2026) Current year assessed valuation** Include the current locally and state assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.	94,221,620	34,200	19,022,879	19,995,599	133,274,298	133,274,298
2.	**Assessed valuation of new construction & improvements** 2(a) (b) & (c) - obtained from the county clerk or county assessor, 2(d) = Line 1(d) - 3(d) - 6(d) + 7(d) +8(d), if negative, enter 0	129,200	0	0	447,019		576,219
3.	**Assessed value of newly added territory** obtained from the county clerk or county assessor	0	0	0	0		0
4.	**Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year** obtained from the county clerk or county assessor	0	0	0			
5.	**Adjusted current year assessed valuation** (Line 1 - Line 2 - Line 3 - Line 4)	94,092,420	34,200	19,022,879	19,548,580	132,698,079	132,698,079
6.	**(2025) Prior year assessed valuation** Include the prior year locally and state 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 Infromational Form A, Line 1 then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on the current year's Informational Summary Page, Line A.	94,203,270	34,200	19,057,521	19,548,580		132,843,571
7.	**Assessed value in newly separated territory** obtained from the county clerk or county assessor	0	0	0	0		0
8.	**Assessed value of property locally assessed in prior year, but state assessed in current year** obtained from the county clerk or county assessor	0	0	0	0		0
9.	**Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass** obtained from the county clerk or county assessor	0	0	0			
10.	**Adjusted prior year assessed valuation** (Line 6 - Line 7 - Line 8 - Line 9)	94,203,270	34,200	19,057,521	19,548,580	132,843,571	132,843,571

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED 9/8/2026

Informational Form A (2026)

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

City of Bellefontaine Neighbors	09-096-0003	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.

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

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form 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.

	(a)	(b)	(c)	(d)		
	Real Estate			Personal		Prior Method
	Residential	Agricultural	Commercial	Property	Total	Single Rate
11. **Percentage increase in adjusted valuation** of existing property in the current year over the prior year's assessed valuation (Line 5 - Line 10 / Line 10 x 100)	-0.1177%	0.0000%	-0.1818%	0.0000%		-0.1095%
12. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission	2.7000%	2.7000%	2.7000%	2.7000%		2.7000%
13. **Adjusted prior year assessed valuation** (Line 10)	94,203,270	34,200	19,057,521	19,548,580		132,843,571
14. **(2025) Prior year tax rate ceiling** (Informational Summary Page, Line A)	0.1460	0.0000	0.2060	0.2360		0.1677
15. **Maximum prior year adjusted revenue permitted** from property that existed in both years (Line 13 x Line 14 / 100)	137,537	0	39,258	46,135		222,779
16. **Permitted reassessment revenue growth** Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
17. **Additional reassessment revenue permitted** (Line 15 x Line 16)	0	0	0	0		0
18. **Revenue permitted in the current year** from property that existed in both years (Line 15 + Line 17)	137,537	0	39,258	46,135		222,779
19. **Adjusted current year assessed valuation** (Line 5)	94,092,420	34,200	19,022,879	19,548,580		132,698,079
20. **Tax rate permitted using prior method** tax rate permitted prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)	0.1462	0.0000	0.2064	0.2360		0.1679
21. **Limit personal property to the prior year ceiling** (Lower of Line 20 personal property or Line 14 personal property)				0.2360		
22. **Maximum authorized levy** (Informational Summary Page, Line E)	0.2500	0.2500	0.2500	0.2500		0.2500
23. **Limit to the prior year maximum authorized levy** (Lower of Line 20, Line 21 for Personal Property only, or Line 22)	0.1462	0.0000	0.2064	0.2360		0.1679

Enter the rate for the prior method column on Line B of the Informational Summary Page

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Form A

9/8/2026
(2026)

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

City of Bellefontaine Neighbors	09-096-0003	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.

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

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form 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.

	(a) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	Prior Method Single Rate
Calculate Revised Rate(s)						
24. **Tax revenue** (Line 1 x Line 23 / 100)	137,752	0	39,263	47,190	224,205	223,768
25. **Total assessed valuation** (Line 1 total)					133,274,298	
26. **Blended rate** (Line 24 total / Line 25 x 100)					0.1682	
27. **Revenue difference** due to the multi rate calculation (Line 24 total - Line 24 prior method)					437	
28. **Rate(s) to be revised** NOTE: Revision cannot increase personal property rate (If Line 27 < or > 0 & Line 23 < Line 23 prior method, then Line 23, otherwise 0)	0.1462	0.0000	0.0000	0.0000		
29. **Current year adjusted assessed valuation** of the rates being revised (If Line 28 > 0, then Line 5, otherwise 0)	94,092,420	0	0	0	94,092,420	
30. **Relative ratio of current year adjusted assessed valuation of the** rates being revised (Line 29 / Line 29 total)	1.0000	0.0000	0.0000	0.0000	1.0000	
31. **Revision to rate** (If Line 28 > 0, then -Line 30 x Line 27 / Line 5 x 100 (limited to - Line 28), otherwise 0)	-0.0005	0.0000	0.0000	0.0000	-0.0005	
32. **Revised rate** (Line 23 + Line 31)	0.1457	0.0000	0.2064	0.2360		
33. **Revised rate rounded** (If Line 32 < 1, then round to a 3 - digit rate, otherwise round to a 4 - digit rate)	0.1460	0.0000	0.2060	0.2360		
Calculate Final Blended Rate						
34. **Tax revenue** (Line 1 x Line 33 / 100)	137,564	0	39,187	47,190	223,941	
35. **Total assessed valuation** (Line 1 total)					133,274,298	
36. **Final blended rate** (Line 34 total / Line 35 x 100)					0.1680	
37. **Tax rate(s) permitted** calculated pursuant to Article X, Section 22, and Section 137.073, RSMo (Line 33) **Enter rate(s) on the Informational Summary Page, Line B**	0.1460	0.0000	0.2060	0.2360		

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/8/2026
(2026)

Informational Form A

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

City of Bellefontaine Neighbors	09-096-0003	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.

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

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form 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.

	(a) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	Prior Method Single Rate
For Informational Purposes Only - Impact of the Multi Rate System						
38. **Revenue calculated using the multi rate method** (Line 37 x Line 1 / 100)	137,563.57	0.00	39,187.13	47,189.61	223,940.31	
39. **Revenue calculated using the single rate method** (Line 23 prior method x Line 1 / 100)	158,198.10	57.42	31,939.41	33,572.61	223,767.54	
40. **Revenue differences using the different methods** (Line 38 - Line 39)	-20,634.53	-57.42	7,247.72	13,617.00	172.77	
41. **Percent change** (Line 40 / Line 39)	-13.0435%	-100.0000%	22.6921%	40.5598%	%	
For Informational Purposes Only - Blended Rate Calculation						
42. **Tax rate ceiling** (Informational Summary Page, Line F)	0.1460	0.0000	0.2060	0.2360		
43. **Allowable recoupment rate** (Summary Page, Line I)	0.0000	0.0000	0.0000	0.0000		
44. **Tax rate ceiling including recoupment** (Line 42 + Line 43)	0.1460	0.0000	0.2060	0.2360		
45. **Assessed valuation** (Line 1)	94,221,620	34,200	19,022,879	19,995,599	133,274,298	
46. **Revenue from tax rate ceiling including recoupment** (Line 44 x Line 45 / 100)	137,564	0	39,187	47,190	223,941	
47. **Blended tax rate ceiling including recoupment** (Line 46 total / Line 45 total x 100)					0.1680	
48. **Voluntary reduction** (Summary Page, Line H)	0.0000	0.0000	0.0000	0.0000		
49. **Unadjusted levy** (Line 44 - Line 48)	0.1460	0.0000	0.2060	0.2360		
50. **Assessed valuation** (Line 1)	94,221,620	34,200	19,022,879	19,995,599	133,274,298	
51. **Revenue from unadjusted levy** (Line 49 x Line 50 /100)	137,564	0	39,187	47,190	223,941	
52. **Blended tax rate from the unadjusted levy** (Line 51 total / Line 50 total x 100)					0.1680	
53. **Sales tax reduction** (Summary Page, Line G)	0.0000	0.0000	0.0000	0.0000		
54. **Adjusted levy** (Line 49 - Line 53)	0.1460	0.0000	0.2060	0.2360		
55. **Assessed valuation** (Line 1)	94,221,620	34,200	19,022,879	19,995,599	133,274,298	
56. **Revenue from adjusted levy** (Line 54 x Line 55 / 100)	137,564	0	39,187	47,190	223,941	
57. **Blended tax rate from the adjusted levy** (Line 56 total / Line 55 total x 100)					0.1680	

BILL NO. __________ ORDINANCE NO. __________

CITY OF BELLEFONTAINE NEIGHBORS, MISSOURI

AN ORDINANCE FIXING AND LEVYING THE RATES OF TAXATION ON ALL TAXABLE REAL, PERSONAL AND OTHER TANGIBLE PROPERTY WITHIN THE CITY OF BELLEFONTAINE NEIGHBORS, ST. LOUIS COUNTY, MISSOURI, FOR THE 2026 TAX YEAR, FOR GENERAL REVENUE AND DEBT SERVICE PURPOSES, AND DIRECTING CERTIFICATION OF SAID RATES TO ST. LOUIS COUNTY.

WHEREAS, the City of Bellefontaine Neighbors, Missouri (the "City") is a municipal corporation and political subdivision of the State of Missouri situated wholly within St. Louis County, Missouri, a county having a charter form of government; and

WHEREAS, Section 67.110.1, RSMo, requires a political subdivision located at least partially within a county having a charter form of government to fix its ad valorem property tax rates not later than October 1 for entry in the tax books; and

WHEREAS, the Assessor of St. Louis County has certified to the City, pursuant to Section 137.245, RSMo, the assessed valuation of taxable tangible property within the City as finalized by the St. Louis County Board of Equalization on September 8, 2026, as set forth in Section 2 of this Ordinance; and

WHEREAS, the City has computed its 2026 tax rate ceilings on a separate rate for each subclass of property in the manner required by Section 137.073, RSMo, Section 137.115, RSMo, and Article X, Section 22 of the Missouri Constitution, and has submitted its tax rate computational forms to the Office of the Missouri State Auditor, which returned its pro forma review of the data submitted under date of September 8, 2026; and

WHEREAS, notice stating the hour, date and place of a public hearing on the proposed rates of taxation, together with the assessed valuations, the revenue required to be provided from the property tax as set forth in the annual budget, the proposed tax rates, and the increases in tax revenue attributable to new construction and improvements and to reassessment, was published on __________________, 2026, in __________________________, a newspaper of general circulation within the City, not less than seven (7) days prior to the hearing, all as required by Sections 67.110.2 and 67.110.4, RSMo; and

WHEREAS, the Board of Aldermen conducted said public hearing on Thursday, September 17, 2026, at 7:00 p.m. at the City Hall Recreation Center, 9669 Bellefontaine Road, St. Louis, Missouri 63137, at which hearing all citizens desiring to be heard concerning the proposed rates of taxation were given an opportunity to be heard; and

WHEREAS, the rates of taxation fixed by this Ordinance do not exceed the City's 2026 tax rate ceilings, are calculated to produce substantially the same revenues as required in the annual budget adopted by the City for the fiscal year beginning July 1, 2026, and include no voluntary reduction from the tax rate ceiling; and

WHEREAS, the City has outstanding general obligation bonds payable from ad valorem property taxes, and the rate levied for debt service purposes has been computed on Form C of the tax rate computational forms in an amount sufficient to pay the principal of and interest on such bonds as the same become due, as authorized by Article X, Sections 11(b) and 11(c) of the Missouri Constitution and Section 137.073, RSMo; and

WHEREAS, the Board of Aldermen has considered the financial condition, budgeted appropriations and contingent expenses of the City for the 2026-2027 fiscal year and finds that the rates of taxation set forth herein are necessary and proper.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BELLEFONTAINE NEIGHBORS, ST. LOUIS COUNTY, MISSOURI, AS FOLLOWS:

Section 1. Findings Incorporated.

The recitals set forth above are incorporated into and made a part of this Ordinance as findings of the Board of Aldermen.

Section 2. Assessed Valuation.

The assessed valuation of taxable tangible property within the City, as certified by the Assessor of St. Louis County following action of the Board of Equalization, is as follows:

Subclass of Property	2026 Assessed Valuation (Post-BOE)	2025 Assessed Valuation (Post-BOE)
Residential real property	$94,221,620	$94,203,270
Agricultural real property	$34,200	$34,200
Commercial real property	$19,022,879	$19,057,521
Personal property and other tangible property	$19,995,599	$19,548,580
Total assessed valuation	**$133,274,298**	**$132,843,571**

Section 3. Levy of Taxes for the 2026 Tax Year.

There is hereby fixed and levied upon each one hundred dollars ($100.00) of assessed valuation of all taxable real, personal and other tangible property within the corporate limits of the City, as shown by the last completed assessment for the 2026 tax year, the following rates of taxation:

Purpose of Levy	Residential Real Estate	Agricultural Real Estate	Commercial Real Estate	Personal Property
General Revenue (Operating)	$0.1460	$0.0000	$0.2060	$0.2350
Debt Service	$1.1000	$1.1000	$1.1000	$1.1000
Total Levy	**$1.2460**	**$1.1000**	**$1.3060**	**$1.3350**

Each rate stated above is expressed in dollars and cents per one hundred dollars ($100.00) of assessed valuation. By way of illustration, the general revenue rate for residential real property of $0.1460 is fourteen and six-tenths cents ($0.1460) per one hundred dollars ($100.00) of assessed valuation.

Section 4. Purposes of the Levy.

(a) The rates levied under the heading "General Revenue (Operating)" in Section 3 are levied for general municipal purposes and shall be deposited in the General Fund of the City.

(b) The rates levied under the heading "Debt Service" in Section 3 are levied for the sole purpose of paying the principal of and interest on the City's outstanding general obligation bonds, together with the fees of any paying or transfer agent and estimated costs of collection and delinquencies, and shall be deposited in the Debt Service Fund of the City and applied solely to that purpose.

Section 5. Compliance with the Tax Rate Ceiling; No Voluntary Reduction.

The Board of Aldermen finds and determines that the general revenue rates levied by Section 3 are equal to, and do not exceed, the City's 2026 tax rate ceilings computed under Section 137.073, RSMo, and Article X, Section 22 of the Missouri Constitution, and do not exceed the maximum levy authorized by the voters of the City. No voluntary reduction from the tax rate ceiling is taken by this Ordinance.

Section 6. Certification, Filing and Extension on the Tax Rolls.

The Mayor, the City Clerk and the City Treasurer are hereby authorized and directed to execute the Summary Page and such other tax rate computational forms as are required, and to cause a duly authenticated copy of this Ordinance, together with the completed tax rate computational forms, to be transmitted to: (i) the County Clerk of St. Louis County, Missouri, for signature and entry of the rates on the tax books, and for submission to the Office of the Missouri State Auditor for final review and certification pursuant to Sections 137.073.6 and 137.073.7, RSMo; and (ii) the Collector of Revenue of St. Louis County, Missouri, for collection of the taxes levied hereby upon the assessed valuation of all taxable tangible property within the City. The officers of the City are further authorized to take such other action as may be necessary or desirable to effectuate the intent of this Ordinance.

Section 7. Severability.

If any section, subsection, sentence, clause, phrase, rate or portion of this Ordinance is for any reason held to be invalid or unconstitutional by a court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions hereof.

Section 8. Repeal of Conflicting Provisions.

All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed to the extent of such conflict.

Section 9. Effective Date.

This Ordinance shall be in full force and effect from and after its passage by the Board of Aldermen and approval by the Mayor.

PASSED AND ADOPTED by the Board of Aldermen of the City of Bellefontaine Neighbors, St. Louis County, Missouri, this 17th day of September, 2026.

Member of the Board of Aldermen	Aye	Nay	Abstain / Absent

APPROVED by the Mayor of the City of Bellefontaine Neighbors, Missouri, this 17th day of September, 2026.

Mayor, City of Bellefontaine Neighbors, Missouri

ATTEST:

City Clerk, City of Bellefontaine Neighbors, Missouri

(SEAL)

Prepared for the City of Bellefontaine Neighbors by Rognan & Associates, Certified Public Accountants — Tax & Advisory Services. This document is non-attest advisory work product and is not legal advice. It should be reviewed and approved by the City Attorney prior to introduction, and the blanks for the publication date and newspaper of general circulation must be completed from the publisher's affidavit of publication.

CITY OF BELLEFONTAINE NEIGHBORS

ASSESSED VALUE			
Home	Annual	Monthly	Daily
500,000	1,183.70	98.64	3.24
475,000	1,124.52	93.71	3.08
450,000	1,065.33	88.78	2.92
425,000	1,006.15	83.85	2.76
400,000	946.96	78.91	2.59
375,000	887.78	73.98	2.43
350,000	828.59	69.05	2.27
325,000	769.41	64.12	2.11
300,000	710.22	59.19	1.95
275,000	651.04	54.25	1.78
250,000	591.85	49.32	1.62
225,000	532.67	44.39	1.46
200,000	473.48	39.46	1.30
195,000	461.64	38.47	1.26
190,000	449.81	37.48	1.23
185,000	437.97	36.50	1.20
180,000	426.13	35.51	1.17
175,000	414.30	34.52	1.14
170,000	402.46	33.54	1.10
165,000	390.62	32.55	1.07
160,000	378.78	31.57	1.04
155,000	366.95	30.58	1.01
150,000	355.11	29.59	0.97
145,000	343.27	28.61	0.94
140,000	331.44	27.62	0.91
135,000	319.60	26.63	0.88
130,000	307.76	25.65	0.84
125,000	295.93	24.66	0.81
120,000	284.09	23.67	0.78
115,000	272.25	22.69	0.75
110,000	260.41	21.70	0.71
105,000	248.58	20.71	0.68
100,000	236.74	19.73	0.65
95,000	224.90	18.74	0.62
90,000	213.07	17.76	0.58
85,000	201.23	16.77	0.55
80,000	189.39	15.78	0.52
75,000	177.56	14.80	0.49
70,000	165.72	13.81	0.45
65,000	153.88	12.82	0.42
60,000	142.04	11.84	0.39
55,000	130.21	10.85	0.36
50,000	118.37	9.86	0.32
45,000	106.53	8.88	0.29
40,000	94.70	7.89	0.26
35,000	82.86	6.90	0.23
30,000	71.02	5.92	0.19
25,000	59.19	4.93	0.16
20,000	47.35	3.95	0.13
15,000	35.51	2.96	0.10
10,000	23.67	1.97	0.06

RESIDENTIAL TAX RATE OF $1.2460, per $100 of assessed valuation