

***CITY OF ST. JOSEPH
MISSOURI***



TAX ABATEMENT GUIDE
August 1, 2005

TAX ABATEMENT INSTRUCTIONS

A formal application for tax abatement (form is provided below) must be presented to the Director of the Planning and Community Development Department and approved by the City prior to the end of the current calendar/tax year in order to be considered for City tax abatement. Please provide any cost estimates, site plans, etc. to educate City staff on the full scope of the project.

Staff from the Buchanan County Assessor's Office and the City of St. Joseph shall meet annually in May to review all abatements requested. Chapter 100 and Chapter 353 tax abatements also required that a Special Ordinance be passed by the City Council prior to approval of the abatement. This Special Ordinance will outline any specific annual compliance requirements and applicable administrative fees. Links to Chapter 100 description and process can be found below.

After an abatement has been approved, applicants will be advised of any annual reporting requirements that are required in order to maintain the abatement.

Information related to other tax credits, abatements and other finance-related tools, such as those available through the City's Enhanced Enterprise Zone, or through the establishment of a TIF District, can be accessed through the links below. You may contact the Financial Services Director at (816) 271-5526 or e-mail at charrison@ci.st-joseph.mo.us, or the Revenue Manager at (816) 271-4828 or e-mail at hjovey@ci.st-joseph.mo.us.

[Chapter 100 Bond Process](#)

[Enhanced Enterprise Zone](#)

[Tax Increment Financing \(TIF\)](#)

ANNUAL REPORTING

Administrative Fees

Administrative fees assessed must be paid to the City of St. Joseph on an annual basis, by no later than June 30. Checks shall be mailed to: City of St. Joseph, 1100 Frederick Avenue, Room 201, St. Joseph, MO 64501. Any questions should be directed to the Director of Financial Services at (816) 271-5526, or the Revenue Manager at (816) 271-4828. A copy of the Annual Administrative Fees letter provided to the Company by the City is below.

Equipment Purchased

By March 1 of each year, the Company shall file the Business Property Tax Declaration with the Buchanan County Assessor, 411 Jules Street, St. Joseph, MO 64501. The report shall include a list of all equipment purchased during the year that qualifies for tax abatement. Reports shall also be mailed to the City of St. Joseph, Attn: Director of Financial Services, 1100 Frederick Avenue, Room 201, St. Joseph, MO 64501, no later than June 30 of each tax year. A contact name, title, phone number and/or e-mail address must be provided to ensure proper reporting and accountability of assets purchased. This contact information should also be provided on the Business Personal Property Tax Declaration form.

Annual Reporting

Annual reports must be forwarded to the Director of Financial Services no later than June 30. Additional reports must be made available within ten days of receipt of a formal request by the City of St. Joseph. The most recent annual report must be provided upon approval of the project by the City. A contact name, title, phone number and/or e-mail address must also be provided to ensure proper reporting and accountability. A sample of the Annual Report Request letter is provided below.



City of St. Joseph, Missouri
Pre-Qualification Application
For Tax Abatements

2011 - 2020

Please Type or Print	Name of Business/Company:	Federal Tax ID No.:
		Mo. Tax ID No.:
Address of Proposed Development/Improvement:		
County Parcel No.:		Facility's 4-digit SIC number:
Tax Abatement Applying For: <input type="checkbox"/> Enhanced Enterprise Zone <input type="checkbox"/> Chapter 100 – Industrial Development <input type="checkbox"/> Chapter 353 – Urban Redevelopment		Effective Date: Tax Year Beginning _____ Ending _____
Description of project/development		
Estimated Completion Date:		Total Project Cost- Real Property: Personal Property:
Benefits to the City and/or County: (# of jobs created, salaries/benefits, etc. and attach backup such as an itemized listing of equipment and other costs associated with this project)		
Corporate Contact Signature, Title Mailing Address:		Telephone No.:
_____		(____) _____
_____		Date _____
_____		_____
UNDER PENALTY OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS APPLICATION AND, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE INFORMATION CONTAINED HEREIN IS TRUE, CORRECT AND COMPLETE.		
Note – Mail all applications and related inquiries to: City of St. Joseph Dept. of Planning & Community Development Room 107 1100 Frederick Ave. St. Joseph, MO 64501		For City Staff Use Only Approved by: _____ Title: _____ Date: _____ Standard Terms _____ Special Terms _____ (See Attached)
Distributed to: Buchanan County Assessor, Buchanan County Clerk, Financial Services Department, St. Joseph School District, St. Joseph Museum, St. Joseph Library District, and Rolling Hills Library District.		

Administrative Fees Due Letter

DATE

Business Name

Attn: (If know who)

Address

City, State Zip Code

RE: Tax Abatement Reporting Per Special Ordinance No. _____

Pursuant to the above-referenced special ordinance, beginning July 1, (YEAR), you are required to pay an administrative fee of \$(AMOUNT) by (DUE DATE) for tax abatements of real and/or personal property. I have enclosed a copy of the special ordinance for your review. Please remit this amount due by (DUE DATE) to: City of St. Joseph, Attn: Director of Financial Services, Room 201, 1100 Frederick Avenue, St. Joseph, MO 64501.

If you have any questions, please contact the Financial Services Director at (816) 271-5526, or the Revenue Manager at (816) 271-4828. Thank you for your assistance in complying with the requirements of Special Ordinance No. _____.

Sincerely,

Director of Financial Services

Enclosure

cc: Mayor of St. Joseph
City Manager of St. Joseph
President and CEO, St. Joseph Area Chamber of Commerce

Annual/Quarterly Report Request Letter

DATE

Business Name

Attn: (If know who)

Address

City, State Zip Code

RE: Tax Abatement Reporting Per Special Ordinance No. _____

Pursuant to the above-referenced special ordinance, beginning July 1, (YEAR), you are required to furnish the City of St. Joseph with a Quarterly Report as of (PAYROLL DATE). I have enclosed a copy of the special ordinance for your review. Please submit this information by (DUE DATE) to: City of St. Joseph, Attn: Director of Financial Services, Room 201, 1100 Frederick Avenue, St. Joseph, MO 64501.

If you have any questions, please contact the Financial Services Director at (816) 271-5526, or the Revenue Manager at (816) 271-4828. Thank you for your assistance in complying with the requirements of Special Ordinance No. _____.

Sincerely,

Director of Financial Services

Enclosure

cc: Mayor of St. Joseph
City Manager of St. Joseph
President and CEO, St. Joseph Area Chamber of Commerce