

Tax Implementation Procedure

Tax Adoption Timeline

| Adoption Date: | Rate Change Effective Date: |
|---|------------------------------------|
| January 1, 2024- August 31, 2024 | October 1, 2024 |
| September 1, 2024 – October 31, 2024 | January 1, 2025 |
| November 1, 2024- December 31, 2024 | October 1, 2025 |



Important Things to Keep in Mind in regard to Timeline:

- Must give notice of public hearing to public and taxing units 10 days prior to hearing
- Proposed Ordinance must state the specific amount.
- If the proposed ordinance is amended after the public hearing, then the County would need to republish notice and have a 2nd public hearing.

Procedure

1. Publish proposed Ordinance with specific rate at least ten (10) days prior to the public hearing.
2. 1st Reading and Public Hearing
3. 2nd Reading if Ordinance did not pass unanimously.
4. Once Ordinance is passed, Auditor would provide notice to the local taxing units within fifteen (15) days of the passage of the ordinance.
5. Auditor submits documentation of public notice, ordinance and notice to taxing unit.

Considerations for Timeline:

- Should the public hearing occur during the evening?
- Should the adoption hearing occur during the evening?
- Do you want the public hearing to occur on a separate night from budget meetings and/or regular Council meetings?

Reminder- DLZ timeline

- If exact budget is not known until mid to late October, then DLZ's
 - Master planning and Conceptual Design work will not be delayed. However, the focus would be on the design of the jail with the assumption budget at minimum is \$130 million.

Option #1

September 2024

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----|---------|---------|---------|---------|---------|-----|
| 1 | 2 | 3 X | 4 X | 5 X | 6 | 7 |
| 8 | 9 | 10 X | 11 X | 12 X | 13 | 14 |
| 15 | 16 X | 17 X | 18 | 19 X | 20 X | 21 |
| 22 | 23 X | 24 X | 25 X | 26 | 27 X | 28 |
| 29 | 30 | | | | | |

October 2024

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----|---------|---------|---------|-----|---------|-----|
| | | 1 | 2 | 3 | 4 X | 5 |
| 6 | 7 X | 8 X | 9 X | 10 | 11 X | 12 |
| 13 | 14 X | 15 X | 16 | 17 | 18 X | 19 |
| 20 | 21 X | 22 X | 23 X | 24 | 25 X | 26 |
| 27 | 28 X | 29 X | 30 | 31 | | |

- 08/27/24- Council identifies rate to be advertised.
- 09/16/24- Public Hearing/ 1st reading
- No amendments – adopt any time after 09/16/24
- With Amendment-
 - 10/07/24- Public Hearing
 - Adopt any time after 10/07/24

Option #2

September 2024

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----|---------|---------|---------|---------|---------|-----|
| 1 | 2 | 3 X | 4 X | 5 X | 6 | 7 |
| 8 | 9 | 10 X | 11 X | 12 X | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 X | 20 | 21 |
| 22 | 23 X | 24 X | 25 X | 26 | 27 X | 28 |
| 29 | 30 | | | | | |

October 2024

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----|---------|---------|---------|-----|---------|-----|
| | | 1 | 2 | 3 | 4 X | 5 |
| 6 | 7 X | 8 X | 9 X | 10 | 11 X | 12 |
| 13 | 14 X | 15 X | 16 | 17 | 18 X | 19 |
| 20 | 21 X | 22 X | 23 X | 24 | 25 X | 26 |
| 27 | 28 X | 29 X | 30 | 31 | | |

- 09/05/24- Council identifies rate to be advertised.
- 09/23/24- Public Hearing/ 1st reading
- No amendments – adopt any time after 09/23/16
- With Amendments-
 - 10/07/24- Public Hearing
 - Adopt any time after 10/07/24

Option #3

September 2024

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----|-----|---------|---------|---------|-----|-----|
| 1 | 2 | 3 X | 4 X | 5 X | 6 | 7 |
| 8 | 9 | 10 X | 11 X | 12 X | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 X | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | | | | | |

October 2024

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----|---------|---------|---------|-----|---------|-----|
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 X | 8 X | 9 X | 10 | 11 X | 12 |
| 13 | 14 X | 15 X | 16 | 17 | 18 X | 19 |
| 20 | 21 X | 22 X | 23 X | 24 | 25 X | 26 |
| 27 | 28 X | 29 X | 30 | 31 | | |

- 09/10/24- Council identifies rate to be advertised.
- 10/07/24- Public Hearing/ 1st reading
- No amendments – Adopt any time after 10/07/24
- With Amendments-
 - 10/21/24- Public Hearing
 - Adopt any time after 10/21/24

Option #4

October 2024

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----|---------|---------|---------|---------|---------|-----|
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 X | 16 | 17 | 18 X | 19 |
| 20 | 21 X | 22 X | 23 X | 24 | 25 X | 26 |
| 27 | 28 X | 29 X | 30 | 31 X | | |

- Before 09/18/24- Council identifies rate to be advertised.
- 10/15/24- Public Hearing/ 1st reading
- No amendments – adopt any time after 10/15/24
- With Amendments-
 - 10/31/24- Public Hearing
 - Adopt same day.

Comparison of Available Dates

| Decision | Public Hearing | 2nd Public Hearing (if needed) |
|-----------------|----------------|--------------------------------------|
| 08/27/24 | 09/16/24 | 10/07/24 |
| 09/05/24 | 09/23/24 | 10/07/24 |
| 09/10/24 | 10/07/24 | 10/21/24 |
| Before 09/18/24 | 10/15/24 | 10/31/24 |