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

- 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.
- 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.

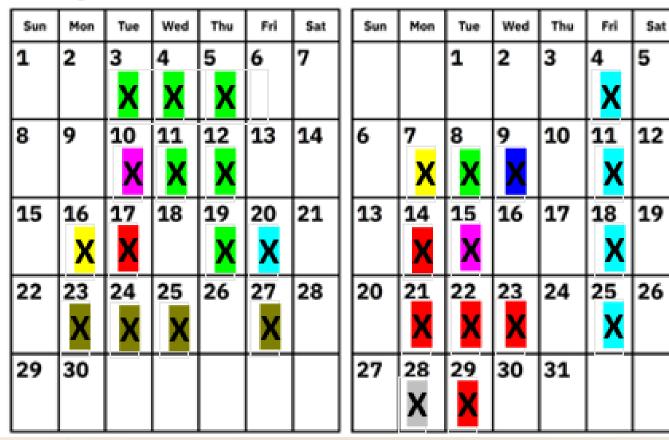
Considerations for Timeline:

- 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.

September 2024



- 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

September 2024

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

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

September 2024

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

- 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
 - o 10/21/24- Public Hearing
 - Adopt any time after
 10/21/24

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	22	23	24	25 X	26
27	28 X	29	30	31 <mark>X</mark>		

- 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 0 10/31/24- Public Hearing
 - $\,\circ\,$ 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