

St. Charles County Tax Rate Comparison As of November 1, 2010

| City/School District | City Property Tax | Common Tax ¹ (Includes Jr. College Tax) | Fire District ² | Commercial Real Estate Tax ³ | School District Tax ⁴ | Total Property Tax |
|--|-------------------|---|----------------------------|---|----------------------------------|--------------------------|
| St. Charles <i>(Orchard Farm/St. Charles/F. Howell)</i> | \$.88 | \$.98 | \$.00 | \$.53 | \$4.62 / \$4.56 / \$5.00 | \$7.01 / \$6.94 / \$7.39 |
| St. Peters <i>(Ft. Zumwalt/F. Howell)</i> | \$.77 | \$.98 | \$.85 | \$.53 | \$4.60 / \$5.00 | \$7.73 / \$8.13 |
| O'Fallon <i>(Ft. Zumwalt/F. Howell)</i> | \$.48 | \$.98 | \$.59 | \$.53 | \$4.60 / \$5.00 | \$7.18 / \$7.58 |
| Lake St. Louis <i>(Wentzville School District)</i> | \$.99 | \$.98 | \$.56 | \$.53 | \$4.59 | \$7.65 |
| Wentzville <i>(Wentzville School District)</i> | \$.91 | \$.98 | \$.46 | \$.53 | \$4.59 | \$7.47 |

¹ Common Tax

| | |
|--------------------|-----------------|
| State | \$.0300 |
| County | \$.0016 |
| Road & Bridge | \$.2025 |
| Library | \$.2065 |
| Ambulance | \$.1439 |
| Dev. Disability | \$.1324 |
| Dispatch & Alarm | \$.0390 |
| Junior College Tax | \$.2196 |
| TOTAL TAX | \$0.9755 |

² The City of St. Charles provides a full service fire department without additional taxation. For example, St. Charles' fire service is included in \$.88 / \$100 assessed valuation (AV); whereas, Lake St. Louis city taxes and fire district have a tax burden of \$1.56 / \$100 AV, and Wentzville is \$1.37 / \$100 A.V.

³ A county-wide real estate surtax is applied to commercial and industrial real estate in lieu of inventory tax. The surtax does not apply to personal property, e.g., machinery and equipment. The surtax in St. Charles County (\$.53 / \$100 AV) is the lowest in the area including St. Louis County (\$1.70 / \$100 AV), St. Louis City (\$1.64 / \$100 AV) and Warren County (\$0.70 / \$100 AV). The average across the State of Missouri is \$1.02 / \$100 AV. Commercial and industrial real property are assessed at 32% of market value, and personal property is assessed at 33.3% of market value.

⁴ St. Charles has three (3) school districts with all or portions within the corporate limits.

Orchard Farm \$4.61 / \$100 AV

Total commercial tax rate: \$7.01
Total residential: \$6.48

St. Charles \$4.52 / \$100 AV

Total commercial tax rate: \$6.94
Total residential: \$6.41

Francis Howell \$4.73 / \$100 AV

Total commercial tax rate: \$7.39
Total residential: \$6.86

Residential property is assessed at 19% of market value. Agriculture is assessed at 12% of market value