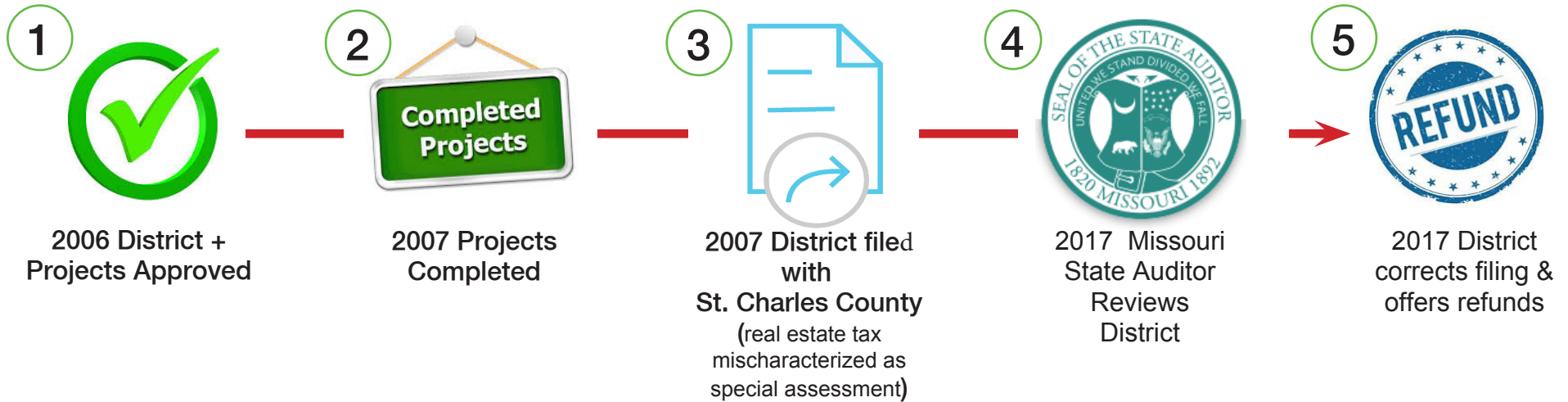




# BARATHAVEN

Community Improvement District



1. In 2006, the BaratHaven Community Improvement District (CID) was approved by the Mayor and City Council of the City of Dardenne Prairie, authorizing various public improvement projects (grading, sewers, parking, collector road) in conjunction with the site work for the Great Rivers Greenway trail system, the main and unique public amenity of the subdivision.
2. The developers of the subdivision completed and paid for these public improvements and accepted repayment terms spread over time from the District for performing the work. The repayment monies are collected by the District as an annual property tax levy on each of the properties.
3. The district provided notices of the real estate tax levy to St. Charles County in 2006. The county mislabeled the original notice as a special assessment instead of a real estate levy.
4. Early 2017, the Missouri State Auditor began an audit of the District. the audit shows that the District property tax rate was not characterized correctly by St. Charles County and the district, and thus, was not certified properly with the state as a real estate tax, dating back to its inception in 2006.
5. As soon as the State Auditor noted this issue in its audit, the District has worked with the county and the State Auditor to properly certify the tax rate going forward (2017 and beyond). The 2017 tax rate certification application was submitted and has been approved for 2017 by the State Auditor. The State Auditor determined that the District collected a total \$34,397 in excess taxes in previous years (2012, 2014, 2015, 2016). The board will offer a full refund to all affected taxpayers within the district. Average refunds: 2012 -\$8.16; 2014 - \$6.84; 2015 - \$49.58; and 2016 - \$59.79. Paperwork for refunds may be submitted immediately, expected release of refunds is March 2018.