



# CITIZENS SUMMARY

## Findings in the Review of 2012 Property Tax Rates

Background	Section 137.073, RSMo, requires the State Auditor's office to annually review the local property tax rates of all taxing authorities in the state to determine whether taxing authorities levied taxes in accordance with Missouri law and adjusted property tax rates to keep property reassessments from affecting revenue.
Results	We reviewed 4,842 property tax rates for 2,813 taxing authorities. The following three taxing authorities, all in St. Louis County, levied tax rates greater than the tax rate certified, resulting in excess property taxes levied of \$24,301: Elmwood Park Street Light District, Kinloch Fire Protection District, and Castle Point Street Light District. In accordance with Section 137.073.6(2), RSMo, we referred the three non-compliant taxing authorities to the Missouri Attorney General's office.
Additional Comments	The State Auditor's office has no authority to determine or review individual tax assessments. All individual tax assessment matters are the responsibility of the county assessor and board of equalization. Appeals to the state on tax assessment matters are handled by the Missouri State Tax Commission

Because of the limited objective of this review, no overall rating is provided.

American Recovery and Reinvestment Act (Federal Stimulus)	Not Applicable.
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