



**Nicole Galloway, CPA**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the review of 2022 Property Tax Rates

Background	Property taxes largely fund public schools and are the main source of revenue for many of Missouri's special purpose political subdivisions and county boards. The State Auditor's Office and county officials assist local government officials in determining the data necessary to complete the tax rate computations. Taxing authorities are required to file final proposed tax rates and data supporting the proposed property tax rates with the county, using forms prescribed by the State Auditor. The counties submit the supporting data received to the State Auditor for review. The data is reviewed and a finding is returned to both the county and the taxing authority advising whether the proposed rates comply with Missouri law.
Rate Calculations	Rate ceilings set the limit for the amount of taxes that can be levied. Each tax rate ceiling is determined annually and is adjusted to ensure revenue neutrality. The review of each tax rate ceiling is based on the assessed valuation for the entire political subdivision and is not calculated on an individual taxpayer basis. The 2022 tax rate ceilings were determined based on the requirements of Section 137.073, RSMo, and Missouri Constitution, Article X, Section 22, commonly referred to as the Hancock Amendment, which limits taxation by the state and local governments.
Results	In 2022, the State Auditor received supporting data and reviewed 4,854 property tax rates for 2,809 taxing authorities. Of the rates reviewed, 506 are debt service tax rates, 100 are new property tax rates approved by voters, and 39 are existing property tax rates that were increased by voter approval. We reviewed the remaining 4,209 tax rates for revenue neutrality. This is the eighth year since the review of property tax rates started in 1985 that no taxing authorities levied a tax rate that exceeded the tax rate certified.
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 nature of this review, no overall rating is provided.