

**TAXATION AND REVENUE
IN
MISSOURI MUNICIPALITIES**

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INTRODUCTION

The first comprehensive study of the revenue sources of Missouri municipalities was published by the Missouri Municipal League in 1968. Because the study continues to receive such a favorable response from municipal officials, the League staff has periodically revised the study to facilitate up-to-date analysis of changing municipal revenue sources.

To simplify the analysis portion of the study, three population categories are used where beneficial. The categories are Large - cities with a population of over 10,000; Medium – municipalities with population of 2,500 to 10,000; and Small – municipalities under 2,500 population. On occasion St. Louis County municipalities are not included in the analysis or are included separately due to the special laws affecting their tax collection. Additionally, St. Louis and Kansas City were not included in most portions of the analysis as their size would distort the analysis. The sources of revenue have been classified as follows: sales taxes, use tax, property taxes, motor fuel taxes and fees, utility taxes and licenses, fees and other taxes. This last category includes business license fees, cigarette taxes and the court revenues.

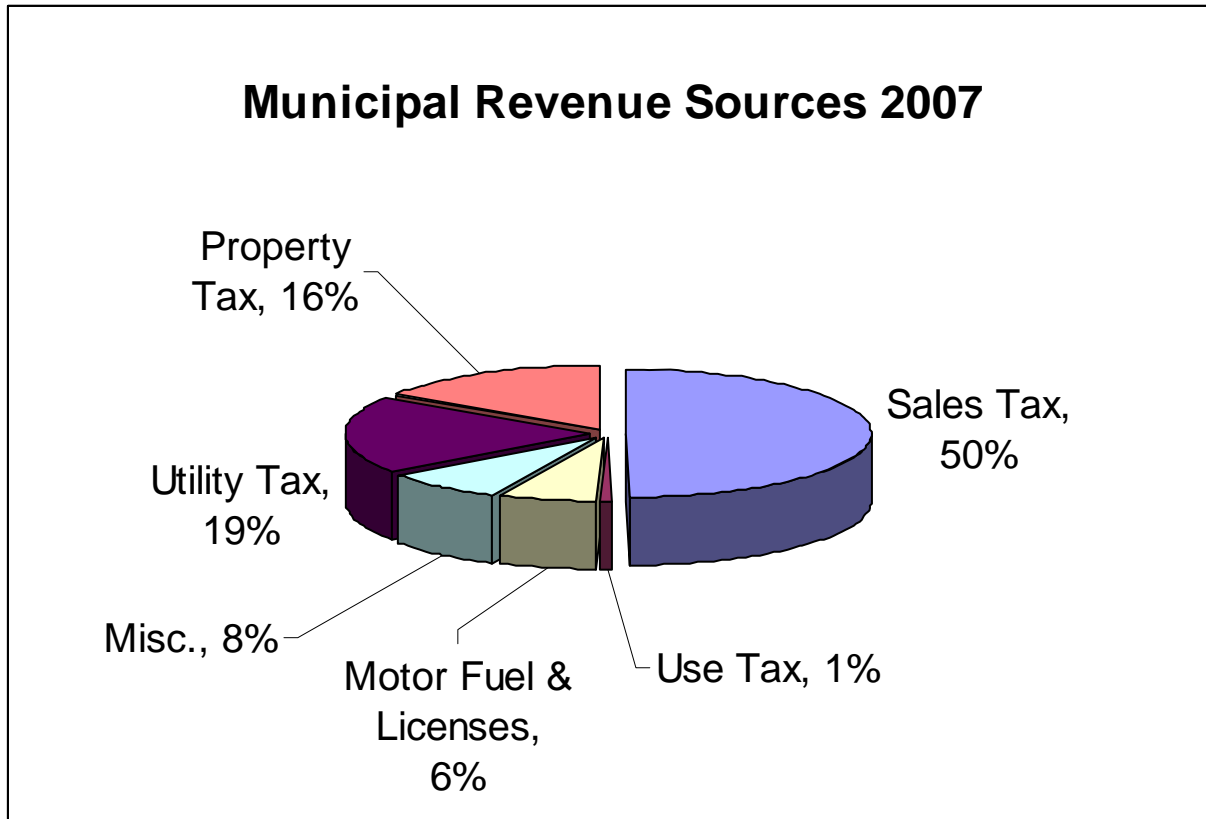
In the latest study, the League e-mailed a link to the online survey to 573 member municipalities and received responses from 308 municipalities. We received responses from 52 (76%) of the 68 municipalities over 10,000 population, 93 of the 134 (69%) municipalities 2,500-10,000 population, and 163 of the 455 (36%) municipalities under 2,500 population.

This revision of the bulletin also includes data from Missouri Department of Revenue, the Missouri State Auditors Office, St. Louis County and the St. Louis County Municipal League. These sources provided complete data sets for the Sales Tax, Use Tax, Riverboat Gambling, Motor Fuel Tax and Fee funds, Property Tax and additional data on tax distributions in St. Louis County Municipalities. The combination of data sets from other sources along with the information from the survey provides a comprehensive review of revenue sources for Missouri municipalities.

In tabulating the responses, the League research staff omitted data that obviously was inaccurate. Also, the research staff occasionally was required to interpret information on the questionnaires. Although we feel certain that our interpretations are reasonably accurate, there is a possibility of a few inaccuracies within this publication.

This publication is an important step in understanding the revenue picture in Missouri municipalities and in analyzing changes in the municipal revenue structure over the years. We sincerely appreciate the help of many municipal officials in contributing information for this publication and hope this bulletin benefits municipal officials in analyzing the revenue sources in their respective cities. We also thank officials with the Missouri Department of Revenue, Missouri State Auditors Office, the St. Louis County Municipal League and St. Louis County.

Trends in Municipal Revenue Sources



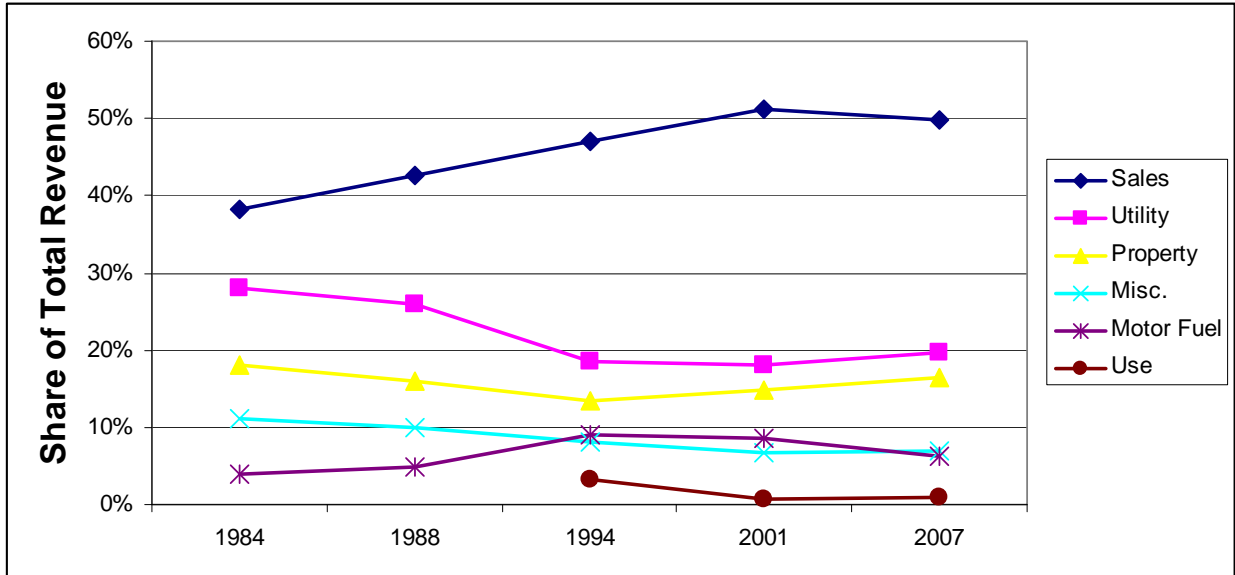
The relative importance of particular revenue generators appears to have changed little since the 2001 survey. The pie chart above illustrates the percentage share of total revenue for all surveyed cities produced by each type of tax or revenue source in 2007. The graph on the next page shows the historical share each revenue source has produced in previous studies. The sales tax continued to be the highest generator of municipal revenue. Excluding St. Louis and Kansas City, a comparison of surveyed cities indicated that sales taxes produced fifty percent of municipal revenue in 2007. This is very close to the fifty-two percent figure generated by the 2001 survey. Property taxes produced sixteen percent of total revenue for the 2008 survey which is only barely higher than the 2001 figure of fifteen percent. Utility revenue was found to be generating about nineteen percent of revenue vs. seventeen percent in 2001. The use tax appears to have increased its share of revenue generating almost a full one percent of revenue vs. only a half percent in the 2001 survey. The revenue share for the motor fuel tax monies given to municipalities by the state appears to have decreased generating only 6 percent of total income in this survey compared to 8.5% in the 2001 results. Finally, the survey showed that the combination of business license fees, cigarette taxes, motel taxes and court fees generated just about the same share of income coming in at eight percent in this study as it did in 2001 survey when the miscellaneous fees came in at seven percent. Given the closeness of these results to the 2001 study and the margin of error in the survey, it would seem that the only strong conclusion one can make is that share of total revenue for each source has not changed much over the past six years.

Share of Total Revenue by Source

REVENUE SOURCE	2007 Revenue	Percentage
Sales Tax	\$ 588,859,356	50%
Utility Taxes (Includes Franchise Fees & PILOTS)	\$ 227,081,033	19%
Property Tax	\$ 188,616,437	16%
Motor Fuel Tax	\$ 76,178,998.00	6%
Use Tax	\$ 10,388,586	1%
<u>Misc: Licenses, Fees and Revenues</u>		
Vehicle Licenses	\$ 2,648,897	0.2%
Business Licenses	\$ 28,374,014	2.4%
Courts	\$ 46,012,940	3.9%
Cigarette	\$ 6,436,673	0.5%
Motel Tax	\$ 12,364,780	1.0%
subtotal	\$ 95,837,305	8%
Total (based on *257 municipalities)	\$ 1,186,961,715.54	

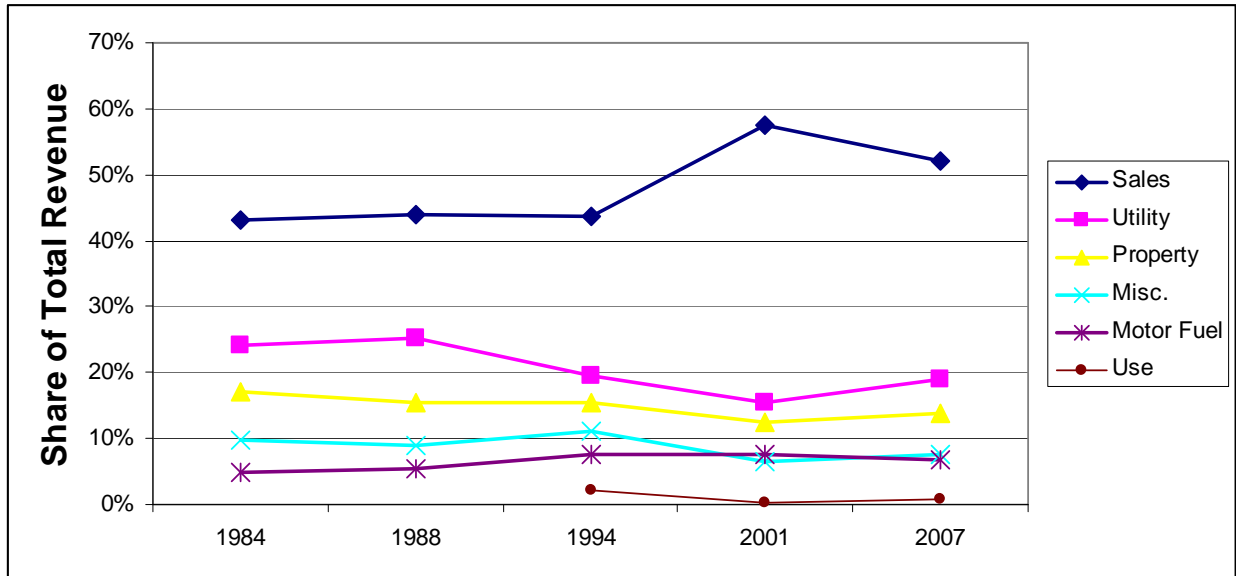
*While over 300 municipalities returned the survey, only 256 of those surveyed were used in this portion of the study. Most of those removed were due to incomplete or questionable answers. Small municipalities overwhelming made up the surveys results that were removed from this analysis portion. Those survey results from the removed cities are still included in the table portions of this study. Income from riverboat gambling and motel taxes were also not included in this analysis either since so few cities have this source of income (however, tables on these significant sources of revenue can be found on starting on page 87.)

**REVENUE TRENDS
MUNICIPALITIES OVER 10,000
1984-2007**



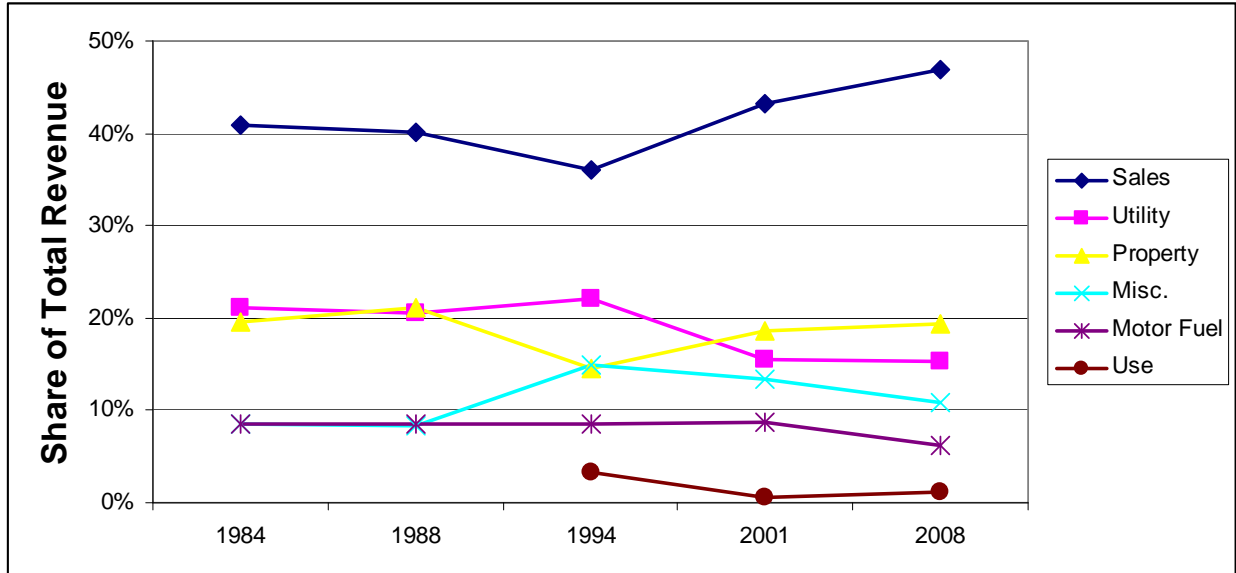
Municipalities over 10,000 (excluding St. Louis and Kansas City)					
	1984	1988	1994	2001	2007
Number surveyed	43	45	51	45	45
Revenue Category	Share of Revenue				
Property	18.1%	15.9%	13.5%	14.8%	16.5%
Sales	38.3%	42.6%	47.1%	51.3%	49.7%
Use	N/A	N/A	3.3%	0.6%	0.9%
Fuel Tax	4.0%	4.9%	9.1%	8.5%	6.2%
<u>Miscellaneous</u>					
Vehicle	0.7%	0.5%	0.2%	0.3%	0.2%
Business	3.5%	3.5%	2.8%	2.8%	2.4%
Courts	4.2%	3.6%	3.3%	2.7%	3.8%
Cigarette	<u>2.6%</u>	<u>2.2%</u>	<u>1.7%</u>	<u>0.8%</u>	<u>0.6%</u>
Subtotal.....	11.2%	10.0%	8.2%	6.8%	7.0%
Utility Tax	28.0%	26.0%	18.5%	18.0%	19.7%

REVENUE TRENDS
MUNICIPALITIES 2,500 - 10,000
1984-2007



Municipalities 2,500 to 10,000					
	1984	1988	1994	2001	2007
Number Surveyed	85	83	91	84	85
REVENUE SOURCE	Share of Revenue				
Property Tax	17.0%	15.5%	15.4%	12.4%	13.9%
Sales Tax	43.1%	44.0%	43.7%	57.4%	52.2%
Use Tax	N/A	N/A	2.3%	0.3%	0.7%
Fuel Tax	5.0%	5.3%	7.7%	7.6%	6.7%
<u>Licenses, Fees & Fines</u>					
Vehicle License	0.9%	0.7%	0.5%	0.2%	0.2%
Business License	3.1%	3.3%	2.9%	3.0%	2.8%
Courts	3.9%	3.3%	6.7%	2.9%	4.2%
Cigarette Tax	<u>1.8%</u>	<u>1.4%</u>	<u>0.8%</u>	<u>0.3%</u>	<u>0.3%</u>
Subtotal....	9.9%	8.9%	11.1%	6.6%	7.6%
Utility Tax	24.2%	25.3%	19.5%	15.6%	18.9%

**REVENUE TRENDS
MUNICIPALITIES UNDER 2,500
1984-2007**



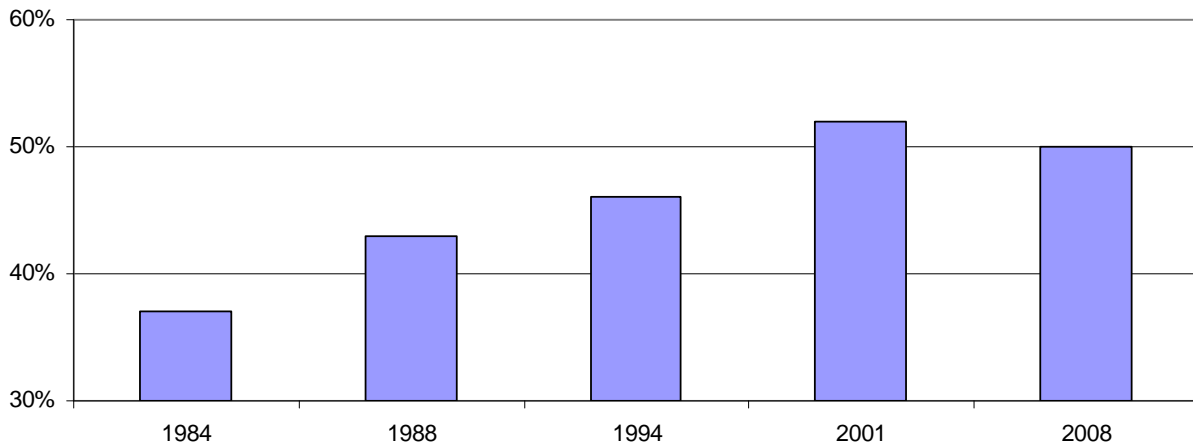
Municipalities under 2,500					
	1984	1988	1994	2001	2007
Number Surveyed	161	203	240	167	126
REVENUE SOURCE					
Property Tax	19.6%	21.2%	14.6%	18.7%	19.4%
Sales Tax	40.9%	40.2%	36.1%	43.2%	46.9%
Use Tax	N/A	N/A	3.3%	0.5%	1.2%
Fuel Tax	8.6%	8.3%	14.9%	13.4%	10.9%
<u>Licenses, Fees, Fines</u>					
Vehicle License	0.9%	0.7%	0.5%	0.5%	0.5%
Business License	0.3%	0.3%	0.2%	1.8%	1.2%
Courts	6.1%	6.8%	7.3%	5.6%	4.2%
Cigarette Tax	<u>1.0%</u>	<u>0.5%</u>	<u>0.4%</u>	<u>0.4%</u>	<u>0.3%</u>
Subtotal.....	8.6%	8.6%	8.6%	8.7%	6.2%
Utility Tax	21.1%	20.5%	22.0%	15.5%	15.4%

Municipal Sales Taxes

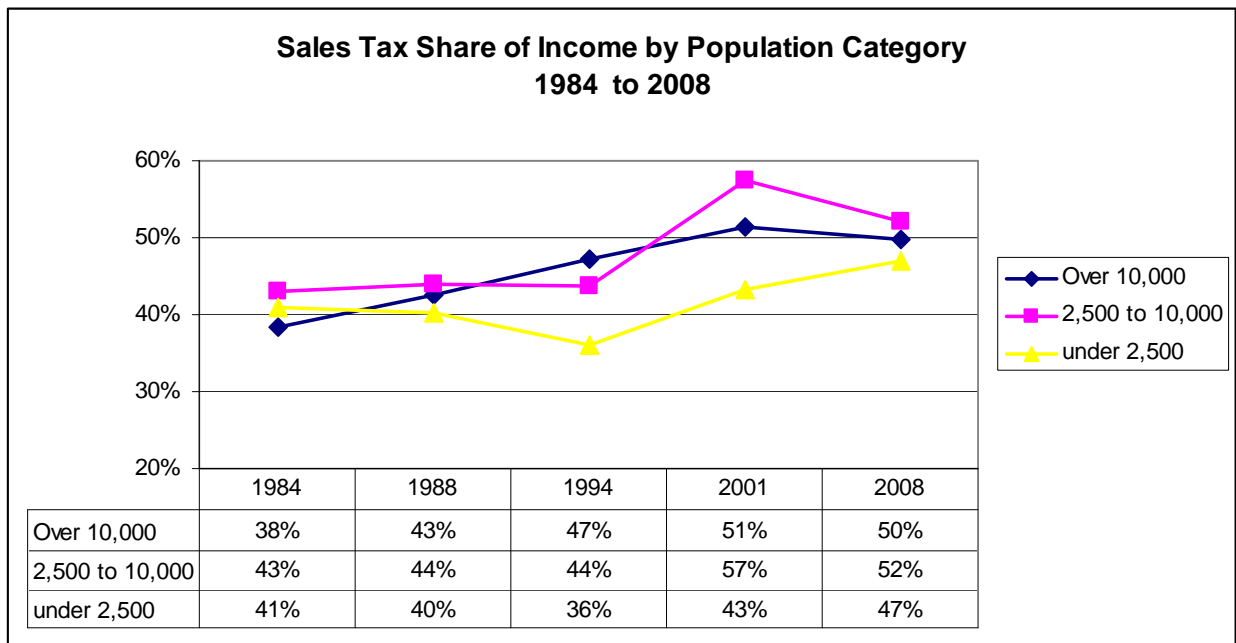
Data for the sales tax portion of this study came from the Missouri Department of Revenue, with the exception of some information related to St. Louis county municipalities. St. Louis County Municipal League and St. Louis County provided that portion of the data.

The sales tax has played an increasingly important role as a municipal revenue source since its introduction almost 40 years ago. Considering that there was no local sales tax for cities prior to 1970, it is remarkable that by the late 1970s the sales tax had replaced the property tax as the biggest producer of revenue for municipalities. The chart below illustrates the history of the share of total revenue the sales tax has played over the past twenty years.

Sales Tax Share of Total Municipal Revenue



It appears that the growth in the sales tax share of revenue production for municipalities may have finally topped out at around fifty percent. Previous League studies have found the sales tax share of revenue to be increasing each period, while this year's study found that figure had decreased slightly from fifty-two percent in 2001 to fifty percent in 2008.



The graph above illustrates the change in the sale tax revenue share of revenue production over time and broken down into the three population categories. While overall, the sales tax share slightly decreased from the last study, municipalities in the smaller population category continued to show growth in share of revenue produced by the sales tax as illustrated in the graph above. This continued increase in smaller cities is likely the result of new sales taxes along with increases in retail sales in smaller areas

Clearly, the sales tax is Missouri municipalities most important source of revenue. One frequent explanation for the increase in the reliance upon the sales tax is that the public dislikes the sales tax less than they dislike other various taxes. Some sales tax issues were passed with the caveat that the property tax levy would be reduced or even eliminated if the sales tax was passed. In addition, the passage of legislation allowing several new types of sales taxes has also likely contributed to the increase in use of the sales tax. The chart below shows the number of municipalities having each of the six types of available sales taxes.

Number of municipalities imposing specific sales tax						
Population Category	General	Trans- portation	Capital Improvements	Fire	Storm Water/Parks	Economic Development
All	549	211	245	38	148	8
Over 10,000	44	33	35	14	41	5
2,500 - 10000	103	64	73	13	65	2
under 2,500	402	114	137	11	42	1

St. Louis County municipalities are not included in the general, transportation or the capital improvements sales tax numbers since they operate under a different system. The St. Louis County municipalities are included in the totals for fire, storm water/parks and economic development. The St. Louis county system is explained in greater depth on page 26.

Percentage of Municipalities Imposing Specific Sales Tax								
Population Category	Cities in Category	Excluding St. Louis County	General*	Trans.*	Capital Improv.*	Fire	Storm Water / Parks	Econ. Dev.
All	(950)	(859)	63.9%	22.2%	25.8%	4.0%	15.6%	0.8%
Over 10,000	(65)	(44)	100.0%	50.8%	53.8%	21.5%	63.1%	7.7%
2,500 to 10,000	(134)	(104)	99.0%	47.8%	54.5%	9.7%	48.5%	1.5%
under 2,500	(751)	(711)	56.5%	15.2%	18.2%	1.5%	5.6%	0.1%

The table above shows the percentage of cities having enacted each of the six sales taxes. The percentages were generated using two different totals. For the general, transportation, and capital improvement sales taxes, St. Louis County municipalities were removed. For the fire, storm water/parks, and economic development sales taxes, St. Louis County municipalities were included. Perhaps the most important observation here is prevalence of the general sales tax. Every city with a population of over 10,000 has a general sales tax, and ninety-nine percent of those with a population of over 2,500 had one as well. The figure drops to fifty-six percent for those cities under 2,500. However, there are over 750 “municipalities” with a population of under 2,500 and many of these may have little in the form of businesses with retail sales worth imposing a sales tax on.

Average Amount of Total Local Sales Tax Among Cities Imposing a Sales Tax	
Population Category	Average Local Sales Tax
All	1 ½ cents
Over 10,000	2 cents
2,500 to 10,000	1 6/7 cents
under 2,500	1 2/5 cents

Another issue of importance when looking at local sales taxes is the total combined rate of the sales tax imposed by the municipality. The table above illustrates these rates. The data clearly show a correlation between the size of the city and the combined rate of the local sales taxes; the bigger the city the higher the local sales tax on average.

On average municipalities with a local sales tax received a total of \$230 per capita from their sales tax. This does not take into account the rate of the local sales tax. Additionally, the amount of sales tax generated per capita varies greatly and is obviously affected by the amount of retail sales in the community compared to the population. For instance, Branson West, Kingdom City, Osage Beach, and Branson all received over \$2,000 per capita from the sale tax. Many St. Louis ring cities have per capita sales taxes in the \$1,000 range. Communities such as Columbia, Springfield, Joplin and St. Joseph range from about \$300 to \$500. The sales tax table starting on page 14 includes the per capita revenue for all municipalities for means of comparison. The rate of the local sales tax must be considered when comparing per capita sales tax revenue among cities. Cities with a higher local sales tax rate may appear to have higher level of retail activity compared to another community with a lower tax rate.

Due to the extreme importance of the sales tax to municipal revenue, municipal officials should be alert to an alarming trend – the propensity of the General Assembly to exempt sales of certain items from the sales tax. Over the past five years, many bills have been introduced attempting to exempt everything from weather radios to bowling shoes or imposing “sales tax holidays” that exempt sales of certain items on particular days of the year.

Legal Note

Missouri municipalities have six sales taxes available for different municipal purposes: General Revenue, Capital Improvements, Transportation, Storm Water/Parks, Fire Protection and Economic Development. A majority of the voters must approve each of these taxes prior to their imposition. The Missouri statutes also dictate the rate at which these taxes may be imposed and the use of funds generated from their imposition. In addition, the statutes require that specific language be included on the ballot, as detailed in the respective statute. All the above sales taxes are to be applied to the receipts from the sale at retail of all tangible personal property or taxable services at retail within any city adopting such a tax, as defined in Chapter 144 RSMo.

General Revenue – The City Sales Tax Act, Sections 94.500-94.550 RSMo, detail the imposition of the General Revenue municipal sales tax. The tax may be voted upon at a rate of one-half, seven-eighths or one percent and may be used for any municipal purpose.

Capital Improvements – Section 94.577 RSMo, covers the capital improvements sales tax. The tax may be voted upon at a rate of one-eighth, one-fourth, three-eighths or one-half of one percent. The funds generated under this tax are to be deposited in a special trust fund. This fund is to be used solely for capital improvements. The funds also may be used to repay bonds as long as the bonds are used for capital improvements, and use of the tax to repay the bonds was mentioned in the ballot language. Legislation adopted by the General Assembly in 2001 added Section 94.575 to the statutes. This defined capital assets to include any assets with a useful lifetime of more than two years, and includes computer software.

Transportation – Sections 94.700-94.755 RSMo detail the transportation sales tax. Municipalities must have a population of at least 200 to impose the tax. Kansas City, St. Louis and St. Louis county municipalities are also excluded from the use of this tax. The transportation sales tax may not exceed one-half of one percent and is to be used solely for transportation purposes. Revenue from the transportation tax may be used to retire bonds used for transportation purposes, as long as such use is mentioned in the ballot language. The statutes define transportation purposes to include public mass transportation systems; the construction, repair and maintenance of streets, bridges and airports; and the acquisition of lands and rights-of-way for these purposes.

Storm Water/Parks – Sections 644.032-644.033 RSMo detail the storm water/parks sales tax. The tax may be used for storm water control, parks or both. The ballot language must specify one of those three choices. The tax may not exceed one-half percent.

Fire Protection – Section 321.242 RSMo grants municipalities the power to enact a sales tax of up to one-fourth of one percent on all retail sales, with voter approval. Funds from the tax must be deposited in a special trust fund and are to be used solely for the operation of the municipal fire department.

Economic Development – Section 67.1305 RSMo authorizes municipalities to impose a sales tax of not more than one half of a percent for economic development purposes with voter approval. The statute requires the creation of an economic development board to oversee the use of the funds.

Small Municipalities		Sales Tax							
		General	Trans. Cap. Impr.	Fire StmWtr/Parks	Econ. Total	2008 Revenue	Rev./Cap.		
Municipality	Pop.								
ADRIAN	1780	1 3/8	1/2	5/8	1/4		2 3/4	\$331,617	\$ 186
ADVANCE	1244	1		1/2	1/4	1/4	2	\$313,303	\$ 252
AIRPORT DRIVE	622	1		1/2			1 1/2	\$268,557	\$ 432
ALBA	588	1					1	\$16,133	\$ 27
ALBANY	1937	1		1/2		1/2	2	\$285,964	\$ 148
ALEXANDRIA	166	1					1	\$15,256	\$ 92
ALLENDALE	54	1					1	\$4,808	\$ 89
ALTON	668	1		1/2		1/2	2	\$232,811	\$ 349
AMSTERDAM	281	1					1	\$10,384	\$ 37
ANDERSON	1,856	1	1/2				1 1/2	\$284,387	\$ 153
ANNAPOLIS	310	1	1/2	1/2			2	\$63,584	\$ 205
APPLETON CITY	1,314	1 7/8				1/2	2 3/8	\$216,553	\$ 165
ARBYRD	528	1					1	\$33,612	\$ 64
ARCADIA	567	1			1/4		1 1/4	\$85,630	\$ 151
ARCHIE	890	1	1/4				1 1/4	\$68,577	\$ 77
ARGYLE	164	1					1	\$9,371	\$ 57
ARROW ROCK	79	2		1/2			2 1/2	\$15,829	\$ 200
ASBURY	218	1					1	\$13,734	\$ 63
ASH GROVE	1,430	1				1/2	1 1/2	\$178,805	\$ 125
ASHLAND	1,869	1		1/2			1 1/2	\$416,409	\$ 223
ATLANTA	450	1					1	\$17,211	\$ 38
AUGUSTA	218	1		1/2			1 1/2	\$64,136	\$ 294
AUXVASSE	901	1	1/2		1/4		1 3/4	\$100,743	\$ 112
AVONDALE	529	1					1	\$16,831	\$ 32
BAGNELL	86	1					1	\$14,314	\$ 166
BAKERSFIELD	285	1					1	\$10,078	\$ 35
BATES CITY	245	1		1/2			1 1/2	\$115,491	\$ 471
BATTLEFIELD	2,385	1/2	1/2				1	\$139,668	\$ 59
BELL CITY	461	1			1/4		1 1/4	\$15,374	\$ 33
BELLE	1,344	1	1/2	1/2			2	\$243,123	\$ 181
BELLFLOWER	427	1	1/2	1/2			2	\$28,679	\$ 67
BENTON	732	1					1	\$50,107	\$ 68
BERGER	206	1					1	\$6,269	\$ 30
BERNIE	1,777	1		1/2			1 1/2	\$154,383	\$ 87
BETHANY	3,087	7/8				3/8	1 1/4	\$969,997	\$ 314
BEVIER	723	1	1/2				1 1/2	\$96,131	\$ 133
BILLINGS	1,091	1					1	\$64,242	\$ 59
BIRCH TREE	634	1	1/2				1 1/2	\$76,696	\$ 121
BIRMINGHAM	214	1					1	\$7,520	\$ 35
BISMARCK	1,470	1	1/2				1 1/2	\$119,406	\$ 81
BLACKBURN	284	1					1	\$7,739	\$ 27
BLACKWATER	199	1		1/2			1 1/2	\$9,975	\$ 50
BLAIRSTOWN	141	1					1	\$6,607	\$ 47
BLAND	565	1		1			2	\$52,240	\$ 92
BLOOMFIELD	1,952	7/8		1/8			1	\$139,645	\$ 72
BLOOMSDALE	419	1					1	\$84,161	\$ 201
BLUE EYE	129	1					1	\$25,072	\$ 194
BOURBON	1,348	1	1/2				1 1/2	\$232,998	\$ 173
BRANSON WEST	408	1	1/2	1/2			2	\$1,801,142	\$ 4,415

Table I. A.

Small Municipalities		Sales Tax					
		General	Trans. Cap. Impr.	Fire StmWtr/Parks	Econ. Total	2008 Revenue	Rev./ Cap.
Municipality	Pop.						
BRASHEAR	280	1				1	\$8,371 \$ 30
BRAYMER	910	1				1	\$68,294 \$ 75
BRECKENRIDGE	454	1				1	\$8,805 \$ 19
BROOKLINE STATION	326	2				2	\$735 \$ 2
BROWNING	119	1				1	\$8,219 \$ 69
BRUMLEY	102	1				1	\$6,413 \$ 63
BRUNSWICK	925	1 1/2				1 1/2	\$136,002 \$ 147
BUCKLIN	524	1				1	\$33,445 \$ 64
BULL CREEK VILLAGE	225	1				1	\$11,098 \$ 49
BUNCETON	348	1				1	\$6,073 \$ 17
BUNKER	427	2				2	\$42,507 \$ 100
BUTTERFIELD	397	1				1	\$1,527 \$ 4
BYRNES MILL	2,376	1				1	\$155,102 \$ 65
CABOOL	2,168	1	1/2			1 1/2	\$463,372 \$ 214
CALEDONIA	158	1				1	\$16,463 \$ 104
CALHOUN	491	1	1/2			1 1/2	\$26,466 \$ 54
CALLAO	291	1				1	\$5,747 \$ 20
CAMPBELL	1,883	1				1	\$144,224 \$ 77
CARDWELL	789	1				1	\$14,989 \$ 19
CARTERVILLE	1,850	1	1/2	1/2		2	\$156,787 \$ 85
CENTER	644	1				1	\$63,294 \$ 98
CENTERTOWN	257	1				1	\$26,837 \$ 104
CENTERVILLE	171	1 1/2				1 1/2	\$16,295 \$ 95
CHAMOIS	456	1				1	\$24,657 \$ 54
CHILHOWEE	329	1				1	\$15,291 \$ 46
CLARENCE	915	1 1/2				1 1/2	\$80,555 \$ 88
CLARKSBURG	375	1				1	\$4,621 \$ 12
CLARKSVILLE	490	1				1	\$34,242 \$ 70
CLARKTON	1,330	1				1	\$55,392 \$ 42
CLAYCOMO	1,267	1		1/4		1 1/4	\$337,567 \$ 266
CLEVELAND	592	1				1	\$48,766 \$ 82
CLEVER	1,010	1	1/2			1 1/2	\$102,223 \$ 101
CLIMAX SPRINGS	80	1/2				1/2	\$1,975 \$ 25
COLE CAMP	1,028	1	1/2			1 1/2	\$201,222 \$ 196
COLLINS	176	7/8	1/4			1 1/8	\$53,855 \$ 306
CONCORDIA	2,360	1	1/4	1/2	1/2	2 1/4	\$679,866 \$ 288
CONWAY	743	1	1/2			1 1/2	\$103,521 \$ 139
CORDER	427	1	1/2			1 1/2	\$14,984 \$ 35
COTTLEVILLE	1,928	1	1/2			1 1/2	\$1,097,343 \$ 569
COUNTRY CLUB VILLAGE	1,846	1/2				1/2	\$45,052 \$ 24
CRAIG	309	1				1	\$12,259 \$ 40
CRANE	1,390	1	1/2			1 1/2	\$196,769 \$ 142
CREIGHTON	322	1				1	\$14,967 \$ 46
CROCKER	1,033	1	1/2			1 1/2	\$159,486 \$ 154
CRYSTAL LAKES	383	1				1	\$3,933 \$ 10
CURRYVILLE	251	1				1	\$6,560 \$ 26
DEARBORN	529	1 1/2				1 1/2	\$52,913 \$ 100
DEEPWATER	507	1				1	\$13,546 \$ 27

Table I. A.

Small Municipalities		Sales Tax					
		General	Trans. Cap. Impr.	Fire StmWtr/Parks	Econ. Total	2008 Revenue	Rev./Cap.
Municipality	Pop.						
DELTA	517	1		1/2		1 1/2	\$35,855 \$ 69
DIAMOND	807	1 1/2	1/2			2	\$86,456 \$ 107
DIGGINS	298	1	1/2			1 1/2	\$21,763 \$ 73
DIXON	1,570	1	1/2			1 1/2	\$239,245 \$ 152
DONIPHAN	1,932	1	1/2			1 1/2	\$678,619 \$ 351
DOOLITTLE	644	1 1/2				1 1/2	\$50,517 \$ 78
DREXEL	1,090	1		1/2		1 1/2	\$151,058 \$ 139
DUDLEY	289	1				1	\$57,985 \$ 201
DUENWEG	1,034	1		1/2		1 1/2	\$154,339 \$ 149
DUQUESNE	1,640	1 7/8				1 7/8	\$347,119 \$ 212
DUTCHTOWN	99	1				1	\$12,604 \$ 127
EAGLEVILLE	321	1	1/4	1/2		1 7/8	\$239,374 \$ 746
EAST LYNNE	300	1		1/2		1 1/2	\$19,158 \$ 64
EASTON	258		1/2			1/2	\$6,998 \$ 27
EDGAR SPRINGS	190	1				1	\$21,410 \$ 113
EDGERTON	533	1				1	\$22,049 \$ 41
EDINA	1,233	1				1	\$144,412 \$ 117
ELLINGTON	1,045	2		1		3	\$434,173 \$ 415
ELLSINORE	363	1		1/2		1 1/2	\$81,451 \$ 224
ELSBERRY	2,047	1	1/2			1 1/2	\$235,332 \$ 115
EMINENCE	548	1	1/2	1/2		2	\$163,109 \$ 298
EMMA	243	2				2	\$8,364 \$ 34
EOLIA	435	1				1	\$29,974 \$ 69
ESSEX	524	1				1	\$15,539 \$ 30
EVERTON	322	2				2	\$23,194 \$ 72
EWING	464	1				1	\$30,818 \$ 66
EXETER	707	1				1	\$25,254 \$ 36
FAIR GROVE	1,107	1	1/2	1/2		2 1/4	\$282,134 \$ 255
FAIR PLAY	418	1	1/2	1/2		2	\$49,193 \$ 118
FAIRFAX	645	1				1	\$33,511 \$ 52
FAIRVIEW	395	1				1	\$11,055 \$ 28
FARBER	411	1				1	\$8,134 \$ 20
FERRELVIEW	593	1				1	\$14,860 \$ 25
FISK	363	1		1/2		1 1/2	\$75,062 \$ 207
FLINT HILL	379	1				1	\$135,653 \$ 358
FOLEY	178	1				1	\$13,007 \$ 73
FORDLAND	684	1				1	\$32,528 \$ 48
FOREST CITY	338	1				1	\$18,797 \$ 56
FORISTELL	331	1		1/2		1 1/2	\$280,083 \$ 846
FORSYTH	1,686	1		1/2		2	\$672,926 \$ 399
FRANKFORD	351	1				1	\$8,144 \$ 23
FRANKLIN	112	1	1/2	1/2		2	\$2,859 \$ 26
FREEBURG	423	1				1	\$123,009 \$ 291
FREEMAN	521	1				1	\$45,330 \$ 87
FREMONT HILLS	597	1				1	\$25,198 \$ 42
GAINESVILLE	632	1				1	\$191,836 \$ 304
GALENA	451	1				1	\$30,421 \$ 67
GALLATIN	1,789		7/8			7/8	\$134,873 \$ 75
GARDEN CITY	1,500	1	1/2			2	\$193,986 \$ 129

Table I. A.

Small Municipalities		Sales Tax					
		Trans.		Fire	Econ.		2008
Municipality	Pop.	General	Cap. Impr.	StmWtr/Parks	Total	Revenue	Cap.
GASCONADE	267	2			2	\$4,137	\$ 15
GERALD	1,171	1	1/2		1 1/2	\$183,711	\$ 157
GERSTER	35	7/8			7/8	\$248	\$ 7
GIDEON	1,113	1			1	\$44,127	\$ 40
GILLIAM	229	1		1/8	1 1/8	\$4,344	\$ 19
GILMAN CITY	380	1			1	\$16,677	\$ 44
GINGER BLUE	50	1			1	\$10,334	\$ 207
GLASGOW	1,263	1	1/2	1/4	1 3/4	\$190,192	\$ 151
GOLDEN CITY	884	7/8	1/2	1/2	1 7/8	\$75,641	\$ 86
GOODMAN	1,183	1			1	\$64,304	\$ 54
GOWER	1,399	1			1 1/4	\$99,553	\$ 71
GRANBY	2,121	2	3/8		2 3/8	\$240,981	\$ 114
GRANDIN	236	1			1	\$10,134	\$ 43
GRANT CITY	926	2			2	\$160,356	\$ 173
GRAVOIS MILLS	208	1			1	\$29,337	\$ 141
GREEN CITY	688	1	1/2		1 1/2	\$78,319	\$ 114
GREEN RIDGE	445	2			2	\$39,342	\$ 88
GREENFIELD	1,358	7/8			7/8	\$126,341	\$ 93
GREENTOP	427	2			2	\$23,021	\$ 54
GREENVILLE	451	1	1		2	\$87,961	\$ 195
HALE	473	1	1/2	1/2	2	\$59,062	\$ 125
HALF WAY	176	1/2			1/2	\$12,735	\$ 72
HALLSVILLE	978	1			1	\$75,705	\$ 77
HAMILTON	1,813	1	1/2		1 1/2	\$193,645	\$ 107
HARDIN	614	1			1	\$20,255	\$ 33
HARRISBURG	184	1			1	\$25,976	\$ 141
HARTSBURG	108	1/2			1/2	\$4,132	\$ 38
HARTVILLE	607	1	1/2		1 1/2	\$106,040	\$ 175
HAWK POINT	459	1			1	\$53,164	\$ 116
HAYTI HEIGHTS	771	1	1/2		1 1/2	\$13,163	\$ 17
HENRIETTA	457	2			2	\$95,071	\$ 208
HERMITAGE	406	1	1/2		1 1/2	\$194,731	\$ 480
HIGBEE	623	1	1/2		1 1/2	\$24,591	\$ 39
HIGH HILL	231	1			1	\$8,205	\$ 36
HIGHLANDVILLE	872	1			1	\$33,924	\$ 39
HILLSBORO	1,675	1	3/8		1 3/8	\$359,204	\$ 214
HOLCOMB	696	1			1	\$38,290	\$ 55
HOLT	405	1	1/2	1/2	2 1/2	\$131,881	\$ 326
HOMESTOWN	181	1			1	\$2,265	\$ 13
HORNERSVILLE	686	7/8			7/8	\$44,071	\$ 64
HOUSTON	1,992	1	1/4	3/8	1 5/8	\$1,006,206	\$ 505
HOWARDVILLE	342	1			1	\$4,179	\$ 12
HUMANSVILLE	946	7/8	1/2	1/4	1 5/8	\$95,753	\$ 101
HUME	337	1			1	\$12,179	\$ 36
HUNNEWELL	227	1			1	\$4,619	\$ 20
HUNTSVILLE	1,553	1	1/2		1 1/2	\$97,310	\$ 63
HURLEY	157	1			1	\$4,387	\$ 28
IBERIA	605	1	1		2	\$177,566	\$ 293
IRON MOUNTAIN LAKE	693	1			1	\$9,740	\$ 14

Table I. A.

Small Municipalities		Sales Tax					
		General	Trans. Cap. Impr.	Fire StmWtr/Parks	Econ. Total	2008 Revenue	Rev./ Cap.
Municipality	Pop.						
IRONDALE	437	1				1	\$11,534 \$ 26
IRONTON	1,471	1	1/2	1/2		2	\$477,354 \$ 325
JAMESPORT	505	1			1/2	1 1/2	\$68,323 \$ 135
JANE	400	1				1	\$22,207 \$ 56
JASPER	1,011	1	1/2	1/2		2	\$143,921 \$ 142
JONESBURG	695	1		1/2		1 1/2	\$99,010 \$ 142
JOSEPHVILLE	270	1				1	\$8,203 \$ 30
KAHOKA	2,241	1				1	\$268,358 \$ 120
KELSO	527	1				1	\$87,987 \$ 167
KIDDER	271	1				1	\$26,856 \$ 99
KIMBERLING CITY	2,253	1		1		2	\$706,267 \$ 313
KIMMSWICK	94	1	1/2			1 1/2	\$57,012 \$ 607
KING CITY	1,012	1				1	\$90,638 \$ 90
KINGDOM CITY	121	1	1/2	1/2		2	\$558,612 \$ 4,617
KIRBYVILLE	110		1/2			1/2	\$13,475 \$ 123
KNOB NOSTER	2,462	1	1/2	1/2		2	\$312,908 \$ 127
KOSHKONONG	205	2				2	\$23,496 \$ 115
LA BELLE	669	1				1	\$46,551 \$ 70
LA GRANGE	1,000	1				1	\$47,370 \$ 47
LA MONTE	1,064	2				2	\$95,076 \$ 89
LA PLATA	1,486	1				1	\$115,494 \$ 78
LACLEDE	415	0	1/2	1/2		1	\$8,819 \$ 21
LADDONIA	620	0	1/2	1/2		1	\$40,522 \$ 65
LAKE LOTAWANA	1,872	1	1/8	1/8		1 1/4	\$100,362 \$ 54
LAKE OZARK	1,489	1 1/2	1/2	1/2		2 1/2	\$1,539,110 \$ 1,034
LAKE WINNEBAGO	902	0		1/2		1/2	\$16,504 \$ 18
LANAGAN	411	2				2	\$15,244 \$ 37
LANCASTER	737	1				1	\$73,304 \$ 99
LATHROP	2,092	1		1/2		1 1/2	\$160,623 \$ 77
LAURIE	663	1	1/2	1/2		2	\$830,730 \$ 1,253
LAWSON	2,336	1		1/2	1/2	2	\$368,127 \$ 158
LEADINGTON	206	1	1/2	1		2 1/2	\$404,223 \$ 1,962
LEADWOOD	1,160	1				1	\$44,505 \$ 38
LEETON	619	1		1/2		1 1/2	\$40,604 \$ 66
LEVASY	108	1				1	\$3,963 \$ 37
LEWISTOWN	595	1				1	\$47,681 \$ 80
LIBERAL	779	1				1	\$34,034 \$ 44
LICKING	1,471	1		1/2		1 1/2	\$343,392 \$ 233
LILBOURN	1,303	1				1	\$63,960 \$ 49
LINCOLN	1,026	1		1/2		1 1/2	\$151,282 \$ 147
LINN	1,354	1				1	\$228,171 \$ 169
LINN CREEK	280	1	1/4	1/2	1/4	2	\$227,511 \$ 813
LOCKWOOD	989	1				1	\$88,108 \$ 89
LOMA LINDA	507	1				1	\$28,232 \$ 56
LONE JACK	528	1		1/2	1/2	2	\$90,648 \$ 172
LOWRY CITY	728	1				1	\$77,975 \$ 107
MACKS CREEK	267	1				1	\$11,043 \$ 41
MADISON	586	1				1	\$26,615 \$ 45
MAITLAND	342	1				1	\$9,084 \$ 27

Table I. A.

Small Municipalities		Sales Tax					
		Trans.		Fire	Econ.		2008
Municipality	Pop.	General	Cap. Impr.	StmWtr/Parks	Total	Revenue	Cap.
MALTA BEND	249	1			1	\$22,444	\$ 90
MANSFIELD	1,349	7/8	1/2		1 3/8	\$201,447	\$ 149
MARBLE HILL	1,502	1	1/2		1 1/2	\$377,620	\$ 251
MARIONVILLE	2,113	1 1/2	1/2	1/4	2 1/2	\$339,008	\$ 160
MARQUAND	251	2			2	\$8,735	\$ 35
MARSTON	610	1	1 1/2		2 1/2	\$154,397	\$ 253
MARTHASVILLE	837		1/2	1	1 1/2	\$123,331	\$ 147
MARTINSBURG	326	1 1/2			1 1/2	\$40,258	\$ 123
MATTHEWS	605	2	1/2		2 1/2	\$304,919	\$ 504
MAYSVILLE	1,212	1	1/2		1 3/4	\$115,025	\$ 95
MEMPHIS	2,061	1			1	\$303,367	\$ 147
MERRIAM WOODS	1,142	1	1/2		1 1/2	\$31,581	\$ 28
META	249	1			1	\$20,710	\$ 83
MIDDLETOWN	199	1			1	\$14,390	\$ 72
MILAN	1,958	1			1	\$199,255	\$ 102
MILLER	754	1 1/2	1/2	1/4	2 1/4	\$89,575	\$ 119
MINER	1,056	1	1		2	\$931,220	\$ 882
MOKANE	188	1			1	\$10,913	\$ 58
MONTGOMERY CITY	2,442	1	1/2		1 1/2	\$407,454	\$ 167
MONTROSE	417	1		1/2	1 1/2	\$39,650	\$ 95
MOREHOUSE	1,015	1			1	\$32,464	\$ 32
MORLEY	792	1/2			1/2	\$11,726	\$ 15
MORRISON	123	2			2	\$6,084	\$ 49
MORRISVILLE	344	1			1	\$13,015	\$ 38
MOSBY	242	1			1	\$71,201	\$ 294
MOSCOW MILLS	1,742	1	1/2		1 1/2	\$358,583	\$ 206
MOUND CITY	1,193	1/2	1/2		1	\$164,282	\$ 138
MOUNTAIN VIEW	2,430	1 1/2	1/2		2	\$978,129	\$ 403
NAYLOR	610	1	1/2	1/2	2	\$33,514	\$ 55
NEELYVILLE	487	1			1	\$21,447	\$ 44
NEW BLOOMFIELD	599	1	1/2		1 1/2	\$39,303	\$ 66
NEW CAMBRIA	222	1			1	\$17,820	\$ 80
NEW FLORENCE	764	1	1/2	1/2	2	\$196,347	\$ 257
NEW FRANKLIN	1,145	1	1/2	1/2	2	\$82,783	\$ 72
NEW HAVEN	1,867	1	1/2	1/2	2	\$409,046	\$ 219
NEW LONDON	1,001	1 1/2	1/2		2	\$120,151	\$ 120
NEW MELLE	124	1	1/2	1/2	2	\$81,235	\$ 655
NEWBURG	484	1	1/2	1/2	2	\$36,885	\$ 76
NIANGUA	445	1	1/2		1 1/2	\$21,700	\$ 49
NOEL	1,480	1	1/2	3/8	1 7/8	\$300,993	\$ 203
NORBORNE	805	1	1/2		1 1/2	\$57,370	\$ 71
NORTHMOOR	399	1 1/2			1 1/2	\$109,497	\$ 274
NORWOOD	552	1		1/2	1 1/2	\$43,462	\$ 79
OAK GROVE VILLAGE	382	1			1	\$102,183	\$ 267
OAKVIEW	386	1		1	2	\$94,073	\$ 244
OLD MONROE	250	1	1/4	1/4	1 1/2	\$60,033	\$ 240
ORAN	1,264	1		1/2	1 1/2	\$99,726	\$ 79
ORONOGO	976	1	1/2		1 1/2	\$88,436	\$ 91
ORRICK	889	1	1/2		1 1/2	\$58,681	\$ 66

Table I. A.

Small Municipalities		Sales Tax					
		Trans.		Fire	Econ.		2008
Municipality	Pop.	General	Cap. Impr.	StmWtr/Parks	Total	Revenue	Cap.
OSCEOLA	835	7/8	1/2		1 3/8	\$125,755	\$ 151
OTTERVILLE	476	1			1	\$33,721	\$ 71
PARIS	1,529	1	1/2	1/2	2	\$1,482,513	\$ 970
PARKWAY	280	2			2	\$256,784	\$ 917
PARMA	852	1	1/2	1/2	2	\$36,697	\$ 43
PATTONSBURG	261	1			1	\$48,092	\$ 184
PERRY	666	1	1/2		1 1/2	\$20,622	\$ 31
PHILLIPSBURG	201	1/2			1/2	\$133,037	\$ 662
PIEDMONT	1,992	1	1/2	1/2	2	\$4,438	\$ 2
PIERCE CITY	1,385	7/8	1/2	1/2	1 7/8	\$858,494	\$ 620
PIERPONT VILLAGE	83	1/2			1/2	\$155,415	\$ 1,872
PILOT GROVE	723	1	1		2	\$52,144	\$ 72
PILOT KNOB	697	1	1/2	1/2	2	\$141,003	\$ 202
PINEVILLE	768	1		1/2	1 1/2	\$213,150	\$ 278
PLATO	100	1			1	\$8,363	\$ 84
PLATTE WOODS	474	1	1/2		1 1/2	\$93,906	\$ 198
PLATTSBURG	2,354	1		1/2	1/2	\$337,356	\$ 143
PLEASANT HOPE	548	1	1/4		1/4	\$70,441	\$ 129
POLO	582	1/2	1/2		1 1/2	\$88,736	\$ 152
PORTAGE DES SIOUX	351	1			1	\$17,185	\$ 49
PRESTON	113	1			1	\$17,074	\$ 151
PRINCETON	1,047	1			1	\$104,785	\$ 100
PURDY	1,103	2			2	\$103,566	\$ 94
PUXICO	1,145	1			1	\$128,417	\$ 112
QUEEN CITY	638	1	1/2	1/2	1/2	\$73,557	\$ 115
QULIN	467	1		1/2	1 1/2	\$37,865	\$ 81
RANDOLPH	47	1		1/2	1 1/2	\$35,730	\$ 760
REDINGS MILL	159	1/2			1/2	\$2,130	\$ 13
REEDS SPRING	465	1		1/2	1/2	\$103,957	\$ 224
RICH HILL	1,461	2			2	\$155,552	\$ 106
RICHLAND	1,805	1 1/2	1/2		1/2	\$309,096	\$ 171
RIDGEWAY	530	1 3/4			1 3/4	\$20,010	\$ 38
RISCO	392	1			1	\$14,633	\$ 37
RIVER BEND	10	1			1	\$16,299	\$ 1,630
ROCHEPORT	208	1		1/2	1 1/2	\$31,705	\$ 152
ROCK PORT	1,395	1		1/2	1/4	\$352,058	\$ 252
ROCKAWAY BEACH	577	1	1/2	1/2	2	\$90,486	\$ 157
ROCKVILLE	162	1			1	\$8,267	\$ 51
ROGERSVILLE	1,508	1	1/2	1/2	2	\$555,578	\$ 368
ROSEBUD	364	1	1/2		1 1/2	\$64,511	\$ 177
RUSSELLVILLE	758	1			1	\$44,135	\$ 58
RUTLEDGE	103	1			1	\$12,530	\$ 122
SAGINAW	276	1			1	\$18,254	\$ 66
SALISBURY	1,726	7/8			7/8	\$182,535	\$ 106
SARCOXIE	1,354	1	1/2		1/2	\$217,193	\$ 160
SCOTSDALE	211	0		1/2	1/2	\$4,737	\$ 22
SELIGMAN	877	1	1/2	1/2	2	\$170,436	\$ 194
SENATH	1,650	1			1	\$61,113	\$ 37
SENECA	2,135	1	1/2	1/2	2	\$373,892	\$ 175

Small Municipalities		Sales Tax						2008 Revenue	Rev./Cap.
		General	Trans. Cap. Impr.	Fire StmWtr/Parks	Econ.	Total			
Municipality	Pop.								
SEYMOUR	1,834	7/8					7/8	\$217,100	\$ 118
SHELBINA	1,943	1		1/4			1 1/4	\$279,533	\$ 144
SHELBYVILLE	682	1					1	\$36,526	\$ 54
SHELDON	529	1 1/2					1 1/2	\$39,514	\$ 75
SILEX	206	1					1	\$31,282	\$ 152
SILVER CREEK	608	1					1	\$23,371	\$ 38
SKIDMORE	342	1					1	\$8,357	\$ 24
SLATER	2,083	1	1/2	1/2			2	\$201,278	\$ 97
SMITHTON	510	1					1	\$14,167	\$ 28
SOUTH WEST CITY	855	1	1/2		1/4		1 3/4	\$184,765	\$ 216
SPARTA	1,144	1					1	\$110,636	\$ 97
SPICKARD	315	1					1	\$27,871	\$ 88
ST ELIZABETH	297	1					1	\$25,086	\$ 84
ST MARTINS	1,023	1					1	\$35,844	\$ 35
ST MARY	377	1	1/2				1 1/2	\$30,676	\$ 81
ST THOMAS	287	1					1	\$12,086	\$ 42
STANBERRY	1,243	0		1/2		1/2	1	\$117,376	\$ 94
STEELE	2,263	1		1/2			1 1/2	\$259,584	\$ 115
STEELVILLE	1,429	1		1/2		1/2	2	\$462,591	\$ 324
STELLA	178	1/2					1/2	\$2,856	\$ 16
STEWARTSVILLE	759	1 7/8		1/2			2 3/8	\$94,421	\$ 124
STOCKTON	1,960	1	1/2	1/2		1/4	2 1/4	\$507,696	\$ 259
STOUTLAND	177	1					1	\$4,996	\$ 28
STOVER	968	1	1/2				1 1/2	\$152,020	\$ 157
STRAFFORD	1,845	1		1/2			1 1/2	\$420,103	\$ 228
STURGEON	944	1 1/2	1/2				2	\$90,583	\$ 96
SUMMERSVILLE	544	1	1/2				1 1/2	\$75,837	\$ 139
SUNRISE BEACH	368	1	1/2	1/2			2	\$308,479	\$ 838
SWEET SPRINGS	1,628	1 1/2	1/2	1/2			2 1/2	\$255,994	\$ 157
TANEYVILLE	359	1					1	\$14,967	\$ 42
TAOS	870	1					1	\$21,435	\$ 25
TARKIO	1,935	1 1/2					1 1/2	\$229,476	\$ 119
THAYER	2,201	1					1	\$451,488	\$ 205
THEODOSIA	240	1	1/2				1 1/2	\$83,580	\$ 348
TRACY	213	1	1/2				1 1/2	\$25,254	\$ 119
TRIMBLE	451	1/2					1/2	\$19,120	\$ 42
TRUESDALE	397	1		1/2			1 1/2	\$225,786	\$ 569
TUSCUMBIA	218	1					1	\$11,854	\$ 54
UNIONVILLE	2,041	7/8					7/8	\$209,389	\$ 103
UNITY VILLAGE	140	1	1/2	1/2		1/4	2 1/4	\$6,344	\$ 45
URBANA	407	0	1/2				1/2	\$67,538	\$ 166
URICH	499	1	1/2	1/2			2	\$100,338	\$ 201
VAN BUREN	845	1		1/2			1 1/2	\$232,012	\$ 275
VANDIVER	83	1					1	\$83,296	\$ 1,004
VERONA	714	1		1			2	\$65,670	\$ 92
VIBURNUM	825	1					1	\$108,585	\$ 132
VIENNA	628	1	1/2				1 1/2	\$156,429	\$ 249
SEASONS	1,493	1		1/2			1 1/2	\$343,420	\$ 230
WALNUT GROVE	630	1					1	\$37,272	\$ 59

Small Municipalities		Sales Tax						2008 Revenue	Rev./Cap.
		General	Trans. Cap. Impr.	Fire StmWtr/Parks	Econ. Total				
Municipality	Pop.								
WARDELL	278	1		1/4		1 1/4	\$17,834	\$ 64	
WARDSVILLE	976	1				1	\$40,693	\$ 42	
WARSAW	2,070	1	3/8	1/2	1/8	2	\$1,524,200	\$ 736	
WASHBURN	448	1	1/2	1/2		2	\$49,010	\$ 109	
WAVERLY	806	2	1/2			2 1/2	\$79,498	\$ 99	
WAYLAND	425	1				1	\$61,864	\$ 146	
WEAUBLEAU	518	1		1/2		1 1/2	\$59,637	\$ 115	
WELLSVILLE	1,423	1	1/2	1/4		1 3/4	\$95,245	\$ 67	
WESTON	1,631	1	1/2			1 1/2	\$317,115	\$ 194	
WESTPHALIA	320	1				1	\$40,384	\$ 126	
WHEATLAND	388	1	1/2	1/2		2	\$75,209	\$ 194	
WHEATON	721		7/8			7/8	\$63,446	\$ 88	
WILLIAMSVILLE	379	1		1/2		1 1/2	\$38,556	\$ 102	
WILLOW SPRINGS	2,147	1		1/2	1/4	1 3/4	\$485,511	\$ 226	
WINFIELD	723	1	1/2			1 1/2	\$235,653	\$ 326	
WINONA	1,290	1	1/2	1/2		2	\$200,629	\$ 156	
WOODS HEIGHTS	742	1				1	\$28,329	\$ 38	
WRIGHT CITY	1,532	1	1/2	1/4		1 3/4	\$438,599	\$ 286	
WYACONDA	310	1				1	\$8,170	\$ 26	
WYATT	364	1				1	\$14,218	\$ 39	

Medium Municipalities		Sales Tax						2008 Revenue	Rev./Cap.
		General	Trans. Cap. Impr.	Fire StmWtr/Parks	Econ. Total				
Municipality	Pop.								
AURORA	7,014	1	1/2	1/2		2	\$1,910,947	\$ 272	
AVA	3,021		1/2	1/2	1/2	1 1/2	\$1,033,439	\$ 342	
BETHANY	3087		7/8		3/8	1 1/4	\$969,997	\$ 314	
BOLIVAR	9,143	1	1/2	1/2	1/4	2 1/4	\$3,947,166	\$ 432	
BONNE TERRE	4,039	1	1/2	1/2		2	\$771,004	\$ 191	
BOONVILLE	8,202	1		1/2		1 1/2	\$1,512,506	\$ 184	
BOWLING GREEN	3,260	1	1/2		1/4	1 3/4	\$859,045	\$ 264	
BRANSON	6,050	1	1/2			1 1/2	\$14,898,036	\$ 2,462	
BROOKFIELD	4,769	1	1/2	1/4		1 3/4	\$1,259,740	\$ 264	
BUCKNER	2,725	1	1/2	1/2		2	\$330,244	\$ 121	
BUFFALO	2,781	1	1/2			1 1/2	\$1,027,986	\$ 370	
BUTLER	4,209	1	1/2		1/8 1/2	2 1/8	\$1,332,160	\$ 317	
CALIFORNIA	4,005	1			1/2	1 1/2	\$611,611	\$ 153	
CAMDENTON	2,779	1	1/2	1/2		2	\$2,812,857	\$ 1,012	
CAMERON	8,312	1		1/2		1 1/2	\$1,923,968	\$ 231	
CANTON	2,557	1		3/8		1 3/8	\$317,355	\$ 124	
CARL JUNCTION	5,294	1	1/2	1/2		2	\$505,722	\$ 96	
CARROLLTON	4,122	1	1/2			1 1/2	\$669,938	\$ 163	
CARUTHERSVILLE	6,760	1		1/2		1 1/2	\$900,517	\$ 133	
CASSVILLE	2,890	1		1/2	1/2	2	\$1,640,332	\$ 568	
CENTRALIA	3,774	1	1/2		1/2	2	\$686,215	\$ 182	
CHAFFEE	3,044	1		1/2		1 1/2	\$291,124	\$ 96	
CHARLESTON	4,732	1	1/2			1 1/2	\$763,231	\$ 161	
CHILLICOTHE	8,968	1	1/2	1/2	1/4	2 1/4	\$3,984,322	\$ 444	

Medium Municipalities		Sales Tax						
		Trans.		Fire	Econ.		2008	Rev./
Municipality	Pop.	General	Cap. Impr.	StmWtr/Parks	Total	Revenue	Cap.	
CLINTON	9,311	1	1/4	1/2	1/2	2 1/4	\$3,908,108	\$ 420
CRYSTAL CITY	4,247	1		1/4	1/4	1 1/2	\$1,284,402	\$ 302
CUBA	3,230	1	1/2			1 1/2	\$930,993	\$ 288
DARDENNE PRAIRIE	4,384	1			1/2	1 1/2	\$1,409,960	\$ 322
DE SOTO	6,375	1		1/2		1 1/2	\$1,767,797	\$ 277
DESLOGE	4,802	1	1/2	1/2	1/2	2 1/2	\$2,473,699	\$ 515
DEXTER	7,356	7/8		1/2	1/2	1 7/8	\$2,659,212	\$ 362
EAST PRAIRIE	3,227	1	1/2		1/2	2	\$511,209	\$ 158
EL DORADO SPRINGS	3,775	1		1/2	1/2	2	\$857,276	\$ 227
ELDON	4,895	1	2/5	1/2	1/2	2 2/5	\$1,902,081	\$ 389
FAYETTE	2,793	1			1/8	1 1/8	\$256,521	\$ 92
FESTUS	9,660	1	1/2	1/4	1/4	2	\$6,246,521	\$ 647
FREDERICKTOWN	3,928	1	1/2			1 1/2	\$972,555	\$ 248
GRAIN VALLEY	5,160	1	1/2	1/2		2	\$1,293,923	\$ 251
GREENWOOD	3,952	1	1/2		1/2	2	\$484,086	\$ 122
HARRISONVILLE	8,946	1			1/2	1 1/2	\$3,047,059	\$ 341
HAYTI	3,207	1	1/2	1/2	1/4	2 1/4	\$755,631	\$ 236
HERCULANEUM	2,805	1		1		2	\$1,247,334	\$ 445
HERMANN	2,674	1	1/2		1/4	1 3/4	\$821,867	\$ 307
HIGGINSVILLE	4,682	1	1/2	1/4	1/4	2	\$1,111,746	\$ 237
HOLDEN	2,510	1	1/2			1 1/2	\$388,354	\$ 155
HOLLISTER	3,867	1	1/2	1/2		2	\$2,131,271	\$ 551
HOLTS SUMMIT	2,935	2	1/2	1/2		3	\$800,662	\$ 273
KEARNEY	5,472	1	1/2	1/2		2	\$1,899,311	\$ 347
LAMAR	4,425	1	1/2	1/2		2	\$1,291,938	\$ 292
LEXINGTON	4,453	1		1/2	1/2	2	\$745,398	\$ 167
LOUISIANA	3,863	1 1/2				1 1/2	\$750,211	\$ 194
MACON	5,538	1			1/2	1 1/2	\$1,190,055	\$ 215
MALDEN	4,782	1		1/4	1/4	1 1/2	\$873,986	\$ 183
MARCELINE	2,558	1	1/2			1 1/2	\$274,390	\$ 107
MARSHFIELD	5,720	1	1/2	1/2		2	\$2,259,839	\$ 395
MONETT	7,396	1		3/4		1 3/4	\$3,153,891	\$ 426
MONROE CITY	2,588	1		1/2		1 1/2	\$495,895	\$ 192
MOUNT VERNON	4,017	1		1		2	\$1,093,039	\$ 272
MOUNTAIN GROVE	4,574	1	1/2	1/2		2	\$1,883,935	\$ 412
NEVADA	8,607	1	1/2	1/2	1/2	2 1/2	\$3,617,071	\$ 420
NEW MADRID	3,334	1		1/2		1 1/2	\$372,448	\$ 112
NORTH KANSAS CITY	4,714	1	1/2			1 1/2	\$4,967,539	\$ 1,054
OAK GROVE	5,535	1	1/2	1/4	1/4	2	\$1,875,231	\$ 339
ODESSA	4,818	1	1/2	1/2	1/2	2 1/2	\$1,320,616	\$ 274
OSAGE BEACH	3,662	1	1/2	1/2		2	\$9,293,522	\$ 2,538
OWENSVILLE	2,500	1	1/2	1/2	1/4	2 1/4	\$1,482,513	\$ 593
OZARK	9,665	1		1/2	5/8	2 1/8	\$5,109,183	\$ 529
PALMYRA	3,467	1		1/4	1/2	1 3/4	\$577,342	\$ 167
PARK HILLS	7,861	1	1/2	1/2	1/2	2 1/2	\$1,576,105	\$ 200
PARKVILLE	4,059	1	1/2			1 1/2	\$1,488,615	\$ 367
PECULIAR	2,604	1	1/2	1/2	1/2	2 1/2	\$770,473	\$ 296
PERRYVILLE	7,667	1	1/2	3/8		1 7/8	\$2,847,392	\$ 371
PEVELY	3,768	1	1/2	1/2		2	\$1,017,849	\$ 270

Medium Municipalities		Sales Tax							
		Trans.		Fire		Econ.		2008	Rev./
Municipality	Pop.	General	Cap. Impr.	StmWtr/Parks	Total	Revenue	Cap.		
PLATTE CITY	3,866	1	3/8	1/2	1/2	2 3/8	\$1,774,838	\$ 459	
PLEASANT HILL	5,582	1	1/2	1/2	1/2	2 1/2	\$1,538,376	\$ 276	
PLEASANT VALLEY	3,321	2	1/4	1/2	1/4	3 1/2	\$811,109	\$ 244	
PORTAGEVILLE	3,295	1		1/2		1 1/2	\$489,717	\$ 149	
POTOSI	2,662	1				1	\$827,814	\$ 311	
REPUBLIC	8,438	1	1/2	1/2	1/4	2 1/4	\$4,196,935	\$ 497	
RICHMOND	6,116	1	1/2	1/4		1 3/4	\$1,701,365	\$ 278	
RIVERSIDE	2,979	1				1	\$1,035,454	\$ 348	
SALEM	4,854	1		1/2		1 1/2	\$1,546,905	\$ 319	
SAVANNAH	4,762	1 1/2			1/2	2	\$757,254	\$ 159	
SCOTT CITY	4,591	1	1/2	1/4		1 3/4	\$677,634	\$ 148	
SMITHVILLE	5,514	1	1/2			1 1/2	\$1,108,006	\$ 201	
ST CLAIR	4,390	1	1/2	1/2		2	\$1,025,729	\$ 234	
ST JAMES	3,704	1	1/2			1 1/2	\$709,750	\$ 192	
ST ROBERT	2,760	1	1/2	1/2		2	\$3,929,604	\$ 1,424	
STE GENEVIEVE	4,476	1	1/2	1/2		2	\$1,186,167	\$ 265	
SUGAR CREEK	3,839	1		1/2	1/2	2	\$801,081	\$ 209	
SULLIVAN	6,351	1	1/2	1/2		2	\$2,860,461	\$ 450	
TIPTON	3,261	1				1	\$198,167	\$ 61	
TRENTON	6,216	1		1/2	1/2	2	\$1,462,424	\$ 235	
TROY	6,737	1	1/2			1 1/2	\$3,260,663	\$ 484	
UNION	7,757	1	1/2	1/2		2	\$3,267,362	\$ 421	
VANDALIA	2,529	1		1/2		1 1/2	\$428,704	\$ 170	
VERSAILLES	2,565	1		1/2	1/2	2	\$1,128,263	\$ 440	
WARRENTON	5,281	1	1/2	1/4		1 3/4	\$2,639,758	\$ 500	
WAYNESVILLE	3,507	1	1/2	1/2	1/4	2 1/4	\$841,904	\$ 240	
WEBB CITY	9,812	1	1/2	1/8	1/2	2 1/8	\$3,181,436	\$ 324	
WELDON SPRING	5,270	1/2				1/2	\$249,972	\$ 47	
WENTZVILLE	6,896	1	1/2	1/2		2	\$8,288,712	\$ 1,202	
WILLARD	3,193	1		1/2	1/2	2	\$726,049	\$ 227	
WINDSOR	3,087	1		7/8		1 7/8	\$368,800	\$ 119	

Large Municipalities		Sales Tax							2008 Revenue	Rev./Cap.
		General	Trans. Cap. Impr.	Fire StmWtr/Parks	Econ. Total					
Municipality	Pop.									
ARNOLD	19,965	1			1/4		1 1/4	\$5,484,985	\$ 275	
BELTON	21,730	1	1/2	1/2	1/4	1/2	2 3/4	\$7,414,701	\$ 341	
BLUE SPRINGS	48,080	1	1/2				1 1/2	\$9,739,361	\$ 203	
CAPE GIRARDEAU	35,349	1	1/2	1/2	3/8		2 3/8	\$19,435,990	\$ 550	
CARTHAGE	12,668	1	1/2	1/2		3/16	2 3/16	\$4,159,464	\$ 328	
COLUMBIA	84,531	1	1/2	1/4		1/4	2	\$38,884,836	\$ 460	
EXCELSIOR SPRINGS	10,847	1	1/2	1/2			2	\$3,634,065	\$ 335	
FARMINGTON	13,924	1		1			2	\$5,821,335	\$ 418	
FULTON	12,128	1	1/2	1/2			2	\$2,956,893	\$ 244	
GLADSTONE	26,365	1	1/2	1/2		1/4	2 1/4	\$6,897,254	\$ 262	
GRANDVIEW	24,881	1	1/2	1/2		1/2	2 1/2	\$7,477,481	\$ 301	
HANNIBAL	17,757	1		1/2	1/4	1/2	2 1/4	\$6,265,271	\$ 353	
INDEPENDENCE	113,288	1	3/8	1/8	3/8	5/8	2 1/2	\$39,040,758	\$ 345	
JACKSON	11,947	1	1/2				1 1/2	\$3,146,292	\$ 263	
JEFFERSON CITY	39,636	1		1/2		1/2	2	\$19,165,674	\$ 484	
JOPLIN	45,504	1 1/2	1/2	3/8		1/4	2 5/8	\$31,685,414	\$ 696	
KANSAS CITY	441,545	1	7/8	1/4	1/4		2 3/8	\$163,504,880	\$ 370	
KENNETT	11,260		7/8	1/4			1 1/8	\$1,644,364	\$ 146	
KIRKSVILLE	16,988	1	1/2	1/4			2 1/4	\$5,563,548	\$ 327	
LAKE ST LOUIS	10,169	1	1/2				1 1/2	\$2,824,278	\$ 278	
LEBANON	12,155	1	1/2	1/2			2	\$6,183,622	\$ 509	
LEE'S SUMMIT	70,700	1	1/2	1/2		3/8	2 3/8	\$28,320,718	\$ 401	
LIBERTY	26,232	1	1/4	1/2	1/4	1/4	2 1/4	\$7,934,774	\$ 302	
MARSHALL	12,433	1				1/2	1 1/2	\$2,261,944	\$ 182	
MARYVILLE	10,581	1		1/2		1/4	1 3/4	\$2,918,783	\$ 276	
MEXICO	11,320	1		1/2			1 1/2	\$2,455,354	\$ 217	
MOBERLY	11,945	1	1/2	1/2		1/2	2 1/2	\$5,312,391	\$ 445	
NEOSHO	10,505	1	1/2	3/8	1/4	3/8	2 1/2	\$4,930,489	\$ 469	
NIXA	12,124	1	1/2				1 1/2	\$2,955,119	\$ 244	
O'FALLON	46,169	1	1/2				1 1/2	\$15,522,859	\$ 336	
POPLAR BLUFF	16,651	1		1/2		1/4	2 1/4	\$9,407,203	\$ 565	
RAYMORE	11,146	1	1/2	1/2		1/2	2 1/2	\$4,522,566	\$ 406	
RAYTOWN	30,388	1	1/2	3/8	1/4	1/8	2 1/4	\$5,799,965	\$ 191	
ROLLA	16,367	1	1/2	1/2		1/2	2 1/2	\$9,228,484	\$ 564	
SEDALIA	20,339	1	1/2	1/2		3/8	2 3/8	\$11,143,529	\$ 548	
SIKESTON	16,992	2	1/2				2 1/2	\$6,962,483	\$ 410	
SPRINGFIELD	151,580	1	1/8	1/4			1 3/8	\$54,153,674	\$ 357	
ST CHARLES	60,321	1		1/2			1 1/2	\$15,820,157	\$ 262	
ST JOSEPH	73,990	1 1/2	3/20	1/2			2 3/20	\$25,467,573	\$ 344	
ST LOUIS	348,189	1 3/8	3/4	1/2		9/40	2 17/20	\$130,463,688	\$ 375	
ST PETERS	51,381	1	1/2			1/10	1 3/5	\$19,914,146	\$ 388	
WARRENSBURG	16,340	1		1/2		3/8	1 7/8	\$5,229,043	\$ 320	
WASHINGTON	13,243	1	1/2	1/2			2	\$7,426,632	\$ 561	
WEST PLAINS	10,866	1	1/2	1/2			2	\$5,806,457	\$ 534	

St. Louis County Municipalities

Sales taxes: Retail sales in St. Louis County are subject to state sales tax (4.225%), a transportation sales tax (0.5%), a mass transit sales tax for Metrolink (0.25%) and a Regional Parks and Trails sales tax (0.1%), plus a one percent (1%) local sales tax that is distributed among the 91 municipalities and St. Louis County. St. Louis County's share is based on the unincorporated population of St. Louis County. Thus, the base retail sales tax rate throughout St. Louis County is 6.075%.

Sales tax distribution: A complex set of rules governs the distribution of the one percent local sales tax in St. Louis County. Some cities, designated point-of-sale or "A" cities, retain most of the sales tax revenues collected from businesses within their boundaries. These are cities that had had local sales taxes before the countywide levy was enacted. Other cities, designated pool or "B" cities, share revenues with others in the pool on a per capita basis. Unincorporated St. Louis County is part of the pool. Legislation passed in 1993 provides for some sharing of revenues by point-of-sale cities: a sliding scale is used to calculate amounts contributed to the pool by point-of-sale cities. Finally, areas annexed by point-of-sale cities after 1995 remain in the sales tax pool. As a result, some cities have both point-of-sale and pool portions and are thus designated "A/B" cities.

Local sales tax rates: In addition to the one percent local retail sales tax that is collected countywide, there are five local option sales taxes that individual cities may levy. (1) The 1993 revenue reform legislation allows cities to levy an additional one quarter percent tax. Twelve and one-half (12.5) percent of that additional money is shared with the members of the one cent pool. (2) Cities may levy an additional 0.5 percent for capital improvements projects. For this tax, cities elect to participate in a revenue-sharing pool or retain 85 percent of revenue generated by this tax. (3) Another 0.5 percent sales tax may be levied for park and stormwater projects. (4) A .25 percent fire protection service sales tax for cities with fire protection responsibilities. (5) Up to 0.5% sales tax for economic development purposes. If all of the above taxes are levied by a given city, the total retail sales tax rate is 8.075 percent. In addition, Transportation Development Districts can levy up to 1% in sales tax, and Community Improvement Districts can levy up to 1% in sales tax.

The St. Louis County Municipal League aided greatly in the preparation of this portion of the technical bulletin. The total revenue estimate is based on a combination of data from Mo DOR and St. Louis County for the year 2006. The dates of passage of local option sales taxes are courtesy of the St. Louis County Municipal League.

St. Louis County Municipalities *								2006	Rev/
Municipality	Pop.	1/4 Gen	Cap Imp-	Option	StW/Pks	Econ.	Fire	Revenue **	Cap.
BALLWIN (A/B)	31,283		Nov-95	85%	Apr-01			\$ 7,862,281	\$ 251
BELLA VILLA (B)	687		Apr-96	Pool				\$ 126,273	\$ 184
BELLEFONTAINE NEIGHBORS (B)	11,271		Aug-95	Pool				\$ 2,038,008	\$ 181
BELLERIVE (B)	254	Apr-07	Jun-05	85%				\$ 65,777	\$ 259
BEL-NOR (B)	1,598		Aug-95	Pool				\$ 293,717	\$ 184
BEL-RIDGE (B)	3,082	Feb-05	Aug-95	Pool	Feb-05			\$ 908,410	\$ 295
BERKELEY (A)	10,063	Apr-05	Apr-96	85%	Apr-05		Apr-05	\$ 2,985,898	\$ 297
BEVERLY HILLS (A)	603		Nov-95	85%	Nov-95			\$ 131,513	\$ 218
BLACK JACK (B)	6,792		Nov-95	Pool				\$ 1,248,389	\$ 184
BRECKENRIDGE HILLS (A)	4,817	Apr-94	Nov-99	85%				\$ 510,131	\$ 106
BRENTWOOD (A)	7,693	Nov-93	Apr-94	85%	11/95,11/97		Aug-02	\$ 9,218,338	\$ 1,198
BRIDGETON (A/B)	15,550		Feb-01	85%	Nov-97			\$ 8,704,230	\$ 560
CALVERTON PARK (B)	1,322		Apr-02	Pool				\$ 242,987	\$ 184
CHARLACK (B)	1,431		Nov-95	Pool				\$ 263,022	\$ 184
CHESTERFIELD (B)	46,802		Nov-96	85%	Nov-04			\$ 17,652,105	\$ 377
CLARKSON VALLEY (B)	2,675							\$ 340,888	\$ 127
CLAYTON (A)	12,825	Nov-93	Nov-95	85%	Apr-97			\$ 5,736,435	\$ 447
COOL VALLEY (A)	1,081		Apr-02	85%				\$ 259,341	\$ 240
COUNTRY CLUB HILLS (B)	1,381		Nov-95	Pool	Apr-07			\$ 282,631	\$ 205
CRESTWOOD (A/B)	11,863	Nov-93	Nov-93	85%	Aug-00		Aug-03	\$ 7,588,020	\$ 640
CREVE COEUR (A/B)	16,500		Nov-97	85%				\$ 5,796,545	\$ 351
CRYSTAL LAKE PARK (B)	457		Nov-95	Pool				\$ 88,848	\$ 194
DELLWOOD (B)	5,255		Nov-94	Pool	Aug-98			\$ 1,152,577	\$ 219
DES PERES (A/B)	8,592	Nov-93	Nov-94	85%	Aug-00		Nov-03	\$ 10,328,269	\$ 1,202
EDMUNDSON (A)	840	Nov-93	Feb-94	85%	Nov-97	Feb-06		\$ 790,811	\$ 941
ELLISVILLE (A/B)	9,104	Nov-06			Nov-95			\$ 3,873,183	\$ 425
EUREKA (A/B)	7,676		Apr-95	85%	Nov-00			\$ 3,942,548	\$ 514
FENTON (A/B)	4,360				Nov-96			\$ 6,709,685	\$ 1,539
FERGUSON (A)	22,406	Apr-94	Apr-94	85%	Nov-04		Nov-04	\$ 7,358,740	\$ 328
FLORDELL HILLS (B)	931		Nov-96	Pool				\$ 171,120	\$ 184
FLORISSANT (B)	50,497		Apr-96	Pool	4/98, 11/06			\$ 11,615,190	\$ 230
FRONTENAC (A)	3,483	Nov-93	Nov-94	85%	Nov-04		Apr-02	\$ 3,958,986	\$ 1,137
GLENDALE (B)	5,767	Apr-96	Aug-95	Pool	Apr-98			\$ 1,215,949	\$ 211
GRANTWOOD (B)	883		Nov-96	Pool	Nov-06			\$ 162,297	\$ 184
GREEN PARK (B)	2,666		Apr-01	85%				\$ 734,999	\$ 276
GREENDALE (B)	722		Nov-03	Pool	Nov-03			\$ 138,073	\$ 191
HANLEY HILLS (B)	2,124		Apr-04	Pool				\$ 390,397	\$ 184
HAZELWOOD (A/B)	26,206		Apr-96	Pool	Nov-01	Nov-06		\$ 6,880,463	\$ 263
HILLSDALE (B)	1,477		Apr-96	Pool				\$ 271,477	\$ 184
JENNINGS (A/B)	15,469	Jun-94	6/94&2/96	Pool	Aug-05		Feb-00	\$ 3,502,907	\$ 226
KINLOCH (B)	449	Apr-05	Apr-96	Pool	Apr-05			\$ 88,538	\$ 197
KIRKWOOD (A/B)	27,324	Nov-94	Nov-94	85%	Apr-98			\$ 8,471,134	\$ 310
LADUE (A)	8,645	Nov-93	Nov-94	85%	Jun-03			\$ 3,940,696	\$ 456
MANCHESTER (A/B)	19,161	Aug-94	Aug-94	85%	Aug-00			\$ 5,671,052	\$ 296

Table I. B.

Sales Tax
St. Louis County Municipalities

St. Louis County Municipalities *								2006	Rev/
Municipality	Pop.	1/4 Gen	Cap Imp	Option	StW/Pks	Econ.	Fire	Revenue **	Cap.
MAPLEWOOD (A)	9,228	Feb-94	Feb-94	85%	Nov-97		Apr-03	\$ 5,820,645	\$ 631
MARLBOROUGH (A)	2,235	Apr-00	Nov-03	85%	Nov-03			\$ 570,540	\$ 255
MARYLAND HEIGHTS (B)	25,756				Nov-95			\$ 7,689,616	\$ 299
MOLINE ACRES (B)	2,662		Nov-05	Pool				\$ 451,115	\$ 169
NORMANDY (B)	5,153		Apr-96	Pool	Nov-04	Apr-07		\$ 821,030	\$ 159
NORTHWOODS (B)	4,643	Apr-02	Nov-95	Pool	Apr-02			\$ 1,028,152	\$ 221
OAKLAND (B)	1,540		Nov-95	Pool	Aug-06			\$ 283,057	\$ 184
OLIVETTE (A)	7,438	Nov-93	Nov-95	85%	Apr-02		Nov-01	\$ 2,440,708	\$ 328
OVERLAND (A)	16,838	Nov-93	Aug-03	85%				\$ 4,137,400	\$ 246
PACIFIC (A)	5,482		Nov-02	85%				\$ 1,317,567	\$ 240
PAGEDALE (B)	3,616	Apr-03	Nov-95	Pool	Aug-02			\$ 835,375	\$ 231
PASADENA HILLS (B)	1,147		Nov-95	Pool				\$ 210,823	\$ 184
PASADENA PARK (B)	489		Apr-96	Pool				\$ 89,879	\$ 184
PINE LAWN (B)	4,204		Aug-95	Pool	Apr-98			\$ 816,616	\$ 194
RICHMOND HEIGHTS (A)	9,602	Nov-93	Jun-94	85%	Aug-97		Apr-03	\$ 9,844,502	\$ 1,025
RIVERVIEW (B)	3,146		Nov-95	Pool				\$ 578,245	\$ 184
ROCK HILL (A)	4,765	Nov-93	Aug-94	85%	Nov-99		Apr-01	\$ 1,821,489	\$ 382
SHREWSBURY (A)	6,644	Feb-94	Feb-94	85%	Aug-96		Feb-04	\$ 2,679,820	\$ 403
ST ANN (A)	13,607	Nov-93	Aug-94	85%	Aug-99	Nov-05		\$ 4,417,811	\$ 325
ST GEORGE (B)	1,288		Nov-05	Pool				\$ 215,118	\$ 167
ST JOHN (B)	6,871		Nov-95	Pool	Apr-05			\$ 1,709,520	\$ 249
SUNSET HILLS (A/B)	8,267	Apr-94	Apr-94	85%	Apr-07			\$ 3,422,534	\$ 414
TOWN AND COUNTRY (A/B)	10,894	Nov-94	Nov-94	85%	Apr-98			\$ 6,270,272	\$ 576
TWIN OAKS (A/B)	362	Apr-96	Apr-96	85%	4/96, 11/06			\$ 578,605	\$ 1,598
UNIVERSITY CITY (B)	37,428		Apr-96	Pool	11/01,11/02	Aug-06	Nov-01	\$ 8,785,622	\$ 235
UPLANDS PARK (B)	460		Nov-95	Pool				\$ 84,549	\$ 184
VALLEY PARK (A/B)	6,518		Nov-95	Pool	Nov-95			\$ 1,543,749	\$ 237
VELDA (B)	1,616		Nov-95	Pool				\$ 297,025	\$ 184
VELDA VILLAGE HILLS (B)	1,090		Nov-95	Pool				\$ 200,345	\$ 184
VINITA PARK (B)	1,924		Nov-95	85%				\$ 449,319	\$ 234
VINITA TERRACE (B)	292		Nov-95	Pool				\$ 53,670	\$ 184
WARSON WOODS (A)	1,983	Apr-96	Aug-94	85%				\$ 695,241	\$ 351
WEBSTER GROVES (B)	23,230	Nov-04	Apr-96	Pool	Apr-99		Nov-04	\$ 6,033,138	\$ 260
WELLSTON (B)	2,460	Apr-03	Nov-95	Pool				\$ 483,373	\$ 196
WILBUR PARK (B)	475		Nov-96	Pool				\$ 87,307	\$ 184
WILDWOOD (B)	32,884		Apr-99	Pool				\$ 6,057,479	\$ 184
WINCHESTER (B)	1,651		Apr-05	Pool				\$ 303,459	\$ 184
WOODSON TERRACE (A)	4,189	Nov-93	Apr-94	85%	Apr-02	Feb-06		\$ 1,832,938	\$ 438

* Source: St. Louis Municipal League for dates of passage

** Data from MoDOR and St. Louis County

Local Use Tax

Based on data obtained from the Missouri Department of Revenue, 92 Missouri municipalities have chosen to enact a local option use tax as authorized under Sections 144.757-144.761 RSMo. Eighty municipalities had enacted the tax at the time of the 2001 survey. The local use tax is applied, in lieu of the local sales tax, on transactions that individuals and businesses conduct with out-of-state vendors, including catalog, Internet and direct market sales. The rate of the use tax is applied at the same rate as the local sales tax, and items that are exempt from the sales tax also are exempt from the use tax.

The method of collection for the use tax depends on the transaction. If the out-of-state vendor has a facility in Missouri, the vendor will collect the local use tax, along with the state use tax, and remit both to the Missouri Department of Revenue (DOR). If the out-of-state vendor does not have a facility in Missouri, the purchaser must file a use tax return with DOR, but only if the individual or business has more than \$2,000 in such purchases during the calendar year. Under the law, the State Director of Revenue collects both the state and city use taxes. City use taxes, less charges for collection, are sent back to the city imposing the tax. A city receives only the amount of tax imposed by it and collected from residents and businesses located in the municipality. Thus, while the state is not sharing any of its revenues with a city imposing a local use tax, the state is providing its collection machinery, and no additional collection machinery or additional personnel will be required by a city enacting a local option use tax. Funds collected for the local option use tax are deposited by DOR in a special City Use Tax Trust Fund, less one percent for the cost collection and the cost of premiums on surety bonds. The funds are distributed to the city treasurers not later than the tenth of each month.

The use tax generated a total of \$74.8 million for Missouri municipalities for the fiscal year ending June, 2008. Kansas City and St. Louis received the bulk of those funds taking in \$30 million and \$27 million respectively. On average, municipalities with a use tax received about \$50 per capita. However, the location of businesses that fall under the use tax can play a huge role in determining the amount of tax received. For instance the small city of Pineville took in over \$1 million in 2008 translating to over \$1,300 per capita.

The use tax remains an underutilized tax. The chart below illustrated the frequency of its use among municipalities. Only 10 percent of municipalities have imposed the tax. Though it is certainly more common among large and medium sized cities with 15% and 18% imposing the tax respectively.

Frequency of Use Tax Imposition			
	Cities in Category	Have Use Tax	Percentage
All cities	953	92	10%
over 10,000	65	10	15%
2,500 to 10,000	134	24	18%
under 2,500	754	58	8%

Use Tax - Fiscal Year Ended June 2008				
Municipality	Population		Revenue	Rev. Per Capita
Advance	1,244		\$ 22,394	18
Ash Grove	1,430		\$ 15,267	11
Ava	3,021		\$ 43,266	14
Bates City	245		\$ 5,977	24
Bella Villa	687		\$ 7,226	11
Bel-Nor	1,598		\$ 16,807	11
Black Jack	6,792		\$ 71,435	11
Bloomfield	1,952		\$ 16,619	9
Breckenridge Hills	4,817		\$ 50,663	11
Brookfield	4,769		\$ 66,224	14
Browning	317		\$ 1,030	3
Bucklin	524		\$ 2,188	4
Buckner	2,725		\$ 28,042	10
Cartersville	1,850		\$ 12,475	7
Clinton	9,311		\$ 210,138	23
Cole Camp	1,028		\$ 11,983	12
Collins	176		\$ 5,862	33
Corder	427		\$ 3,425	8
Crane	1,390		\$ 17,923	13
Des Peres	8,592		\$ 428,308	50
Edmundson	840		\$ 13,306	16
Elsberry	2,047		\$ 15,206	7
Essex	524		\$ 1,904	4
Excelsior Springs	10,847		\$ 192,150	18
Flordell Hills	931		\$ 9,792	11
Foristell	331		\$ 40,005	121
Fremont Hills	597		\$ 6,833	11
Gallatin	1,789		\$ 18,011	10
Gladstone	26,365		\$ 385,781	15
Glendale	5,767		\$ 60,655	11
Gower	1,399		\$ 13,782	10
Grantwood	883		\$ 9,287	11
Hazelwood	26,206		\$ 1,975,365	75
Hermitage	406		\$ 9,054	22
Holden	2,510		\$ 31,003	12
Holts Summit	2,935		\$ 70,768	24
Howardville	342		\$ 1	0
Kansas City	441,545		\$ 30,533,643	69
Kimberling City	2,253		\$ 69,197	31
Kirkwood	27,324		\$ 287,382	11
Knob Noster	2,462		\$ 48,562	20
Leadington	206		\$ 32,843	159
Lilbourn	1,303		\$ 2,464	2
Lincoln	1,026		\$ 22,905	22
Linn Creek	280		\$ 42,026	150
Lockwood	989		\$ 7,568	8
Louisiana	3,863		\$ 65,100	17
Lowry City	728		\$ 4,868	7
Maplewood	9,228		\$ 96,604	10

Use Tax - Fiscal Year Ended June 2008				
Municipality	Population		Revenue	Rev. Per Capita
Marston	610		\$ 28,056	46
Marthasville	837		\$ 13,142	16
Miner	1,056		\$ 20,710	20
Naylor	610		\$ 4,132	7
New Madrid	3,334		\$ 45,225	14
New Melle	124		\$ 6,115	49
Normandy	5,247		\$ 33,636	6
Oakview	386		\$ 8,396	22
Olivette	7,438		\$ 265,896	36
Parma	852		\$ 4,414	5
Pasadena Hills	1,147		\$ 12,064	11
Pattonsburg	261		\$ 2,987	11
Peculiar	2,604		\$ 123,235	47
Pilot Grove	723		\$ 12,321	17
Pineville	768		\$ 1,025,443	1,335
Plattsburg	2,354		\$ 26,996	11
Pleasant Hope	548		\$ 5,488	10
Riverside	2,979		\$ 204,550	69
Riverview	3,146		\$ 33,088	11
Rock Port	1,395		\$ 39,483	28
Silex	206		\$ 4,933	24
Smithville	5,514		\$ 104,981	19
Southwest City	855		\$ 38,591	45
Springfield	151,580		\$ 4,900,681	32
St. Louis	348,189		\$ 29,918,288	86
Ste. Genevieve	4,476		\$ 145,368	32
Stockton	1,960		\$ 38,857	20
Sugar Creek	3,839		\$ 62,298	16
Sunrise Beach	368		\$ 49,150	134
University City	37,428		\$ 395,924	11
Uplands Park	460		\$ 4,838	11
Vienna	628		\$ 17,929	29
Vinita Park	1,924		\$ 11,679	6
Walnut Grove	630		\$ 3,685	6
Warrensburg	16,340		\$ 444,279	27
Warsaw	2,070		\$ 62,930	30
Washington	13,243		\$ 526,302	40
Wentzville	6,896		\$ 823,266	119
Weston	1,631		\$ 180,442	111
Westphalia	320		\$ 8,015	25
Willard	3,193		\$ 34,020	11
Wood Heights	742		\$ 25	0
Woodson Terrace	4,189		\$ 44,058	11

Municipal Property Tax

Data used in this portion of the study was supplied by the Missouri Auditor's Office. The property tax continues to be a significant provider of municipal revenue producing 16% of revenue in this study. Property tax accounted for 14.5% of total revenue in Missouri municipalities in 2001, and 14% in 1994. The property tax produced 16% of total revenue in municipalities over 10,000 population, 14% of total revenue in municipalities between 2,500-10,000 population and 19% of total revenue in municipalities under 2,500 population.

Excluding St. Louis county municipalities and the city of Gladstone who have a different system for the property tax than the rest of the state, revenue generated from property taxes per capita ranged from a mere \$2 a person to \$500 per person. On average municipalities received \$54 per person from property tax levies. The average total local levy (including debt service and any other specialized levies) was \$.74 per \$100 of assessed valuation. The average levy varied little between population groups. For cities over 10,000 the average levy was seventy-nine cents, in municipalities with 2,500 to 10,000 the average levy was seventy-two cents, and for those under 2,500 the average levy was seventy-four cents.

Legal Note

Property tax rates are set each year by local governments within the limits set by the Constitution and statutes. Missouri law requires the state auditor to annually lower the maximum levy a municipality may impose, in accordance with a complicated formula. The formula aims to prevent property tax revenue gains resulting from increases in assessed valuation that outpace increases in the cost of living. An allowance is made for new development. Municipalities may only increase their levies above the rate set by the auditor with a vote of the people. Such levy increases must also be in accordance with the limits on the particular type levy determined by state statute.

A recent amendment to the law imposes additional burdens on municipalities. In the year of reassessment, municipalities that previously set their levy at a rate less than the maximum rate allowable by the state auditor will now have their roll back based on the rate they actually used instead of the maximum rate they could have used. The year following reassessments municipalities may go back to the previous maximum rate. Municipalities are required, annually, to provide the county with an estimated tax rate by April 8 (after the county provides data on assessed valuation) or be compelled to reduce their tax rate by 20 percent. The estimated tax rate requirement became effect in charter counties in 2009 and will be required in all other counties at the beginning of 2011.

General Operating Levy – The general operating levy is covered under various statutes depending on the type of municipality. Villages are covered under Section 80.460 RSMo, fourth class cities under Section 94.250 RSMo, third class cities under Section 94.060 RSMo, special charter cities under Section 94.340 RSMo and constitutional charter cities under Section 94.400 RSMo. For all municipalities except villages, the general operating levy may be imposed at a rate of up to one dollar per \$100 of assessed value. Villages are limited to fifty cents per \$100 of assessed value. In addition, all municipalities (including villages) may impose an additional levy of up to 30 cents per

\$100 over their respective maximum for a period of up to four years if approved by a two-thirds majority of the voters.

Parks/Recreation Levy – Sections 67.750-67.780 RSMo allow for a tax levy of up to 20 cents on every \$100 of assessed value for park and recreation purposes. The passage of such a levy requires the submission and approval of a two-thirds majority of the voters.

Sections 90.010-90.570 RSMo establish another levy for the purchase and maintenance of park lands for cities with under 30,000 people or cities of the third class. This levy must be combined with the creation of a park board of at least nine members who will have authority over the use of funds generated under this statute. This levy may be set at any amount approved by a majority of the voters. Prior to election on this levy, a petition of at least 100 voters must be submitted to the mayor and council asking that an annual tax be levied for the establishment and maintenance of free public parks in the municipality.

Health/Solid Waste/Museums – All municipalities have the authority to establish levies for hospitals, public health and museum purposes. In villages, fourth class cities, third class cities and special charter cities the levy is limited to twenty cents. Constitutional charter cities are authorized to levy up to forty cents. The statutes concerning this levy depend on the type of municipality. Villages are covered under Section 80.470 RSMo, fourth class cities under Section 94.260 RSMo, third class cities under Section 94.070 RSMo, special charter cities under Section 94.350 RSMo, and constitutional charter cities under Section 94.400 RSMo.

Library – Sections 182.140-182.301 RSMo cover the library levy. The establishment of such levy requires a petition, followed by an election with approval of the majority of the voters. The amount of the levy is to be included on the petition, and it appears there is no statutory limit to the levy. Funds generated under such levy are to be used solely for library purposes, and authority for the disbursement of such funds shall be solely under the control of the library board.

St. Louis County municipalities and the city of Gladstone – St. Louis County municipalities and the city of Gladstone use a different system from municipalities in the rest of the state. These entities calculate four separate levies for each subclass of property (i.e. residential, agricultural, commercial, and personal property). Implementation of this system began in St. Louis County in 2003. Findings by the state auditor suggest the impact of this separation of levies has been to reduce the burden of the property tax on holders of residential property and shift it to those holding agriculture, personal property and commercial. The same report suggested no net decrease in revenue under the new system (*Review of the impact of HB1150's implementation – From the Office of the State Auditor, Claire McCaskill, Report No 2004-25*).

Small Municipalities		Assessed Value	Levies	Total Levy	Total Revenue *	Rev / Capita
Municipality	Pop.					
Adrian	1,882	\$ 12,270,469	Park (0.0483) Gen. (0.5446)	0.5929	\$ 72,752	\$ 39
Agency	599	\$ 5,408,029	Gen. (0.6143)	0.6143	\$ 33,222	\$ 55
Alba	578	\$ 3,749,772	Park (0.1527) Gen. (0.5789)	0.7316	\$ 27,433	\$ 47
Albany	1,753	\$ 14,905,740	Health (0.1688) Park (0.2681) Library (0.46) Gen. (0.6053)	1.5022	\$ 223,914	\$ 128
Aldrich	81	\$ 495,933	Gen. (0.3852)	0.3852	\$ 1,910	\$ 24
Alexandria	166	\$ 1,296,957	Gen. (0.8)	0.8	\$ 10,376	\$ 63
Allendale	48	\$ 415,650	Gen.-Temp (0.2) Gen. (0.4)	0.6	\$ 2,494	\$ 52
Allenville	108	\$ 322,972	Gen. (0.381)	0.381	\$ 1,231	\$ 11
Alma	367	\$ 3,804,382	Gen. - Temp (0.2549) Gen. (0.5054)	0.7603	\$ 28,925	\$ 79
Altamont	219	\$ 774,576	Gen. (0.6445)	0.6445	\$ 4,992	\$ 23
Altenburg	315	\$ 4,746,810	Gen. (0.4707)	0.4707	\$ 22,343	\$ 71
Alton	641	\$ 4,769,967	Gen. (0.5172)	0.5172	\$ 24,670	\$ 38
Amazonia	282	\$ 1,245,752	Gen. (0.7648)	0.7648	\$ 9,528	\$ 34
Amity	66	\$ 326,336	Gen. (0.451)	0.451	\$ 1,472	\$ 22
Amoret	216	\$ 741,789	Gen. (0.4443)	0.4443	\$ 3,296	\$ 15
Amsterdam	287	\$ 1,328,746	Gen. (1)	1	\$ 13,287	\$ 46
Anderson	1,921	\$ 10,759,546	Gen. (0.2156) Gen.-Temp (0.3329)	0.5485	\$ 59,016	\$ 31
Annada	49	\$ 404,378	Gen. (0.5819)	0.5819	\$ 2,353	\$ 48
Annapolis	290	\$ 9,885,460	Gen. (0.55)	0.55	\$ 54,370	\$ 187
Anniston	274	\$ 783,194	Gen. (0.5961)	0.5961	\$ 4,669	\$ 17
Appleton City	1,283	\$ 7,349,437	Police & Fire (0.1986) Library (0.2301) Park (0.3659) Gen. (0.6481)	1.4427	\$ 106,030	\$ 83
Arbela	39	\$ 223,522	Gen. (0.364)	0.364	\$ 814	\$ 21
Arbyrd	493	\$ 4,185,216	Gen. (0.7477)	0.7477	\$ 31,293	\$ 63
Arcadia	517	\$ 4,698,983	Gen. (0.4791)	0.4791	\$ 22,513	\$ 44
Archie	982	\$ 9,524,913	Gen. (0.6034)	0.6034	\$ 57,473	\$ 59
Argyle	168	\$ 1,172,937	Gen. (0.29)	0.29	\$ 3,402	\$ 20
Arkoe	58	\$ 280,503	Gen. (0.9817)	0.9817	\$ 2,754	\$ 47
Armstrong	280	\$ 1,523,320	Gen. (0.9949)	0.9949	\$ 15,156	\$ 54
Arrow Rock	76	\$ 1,050,964	Gen.-Temp (0.2601) Gen. (0.2967)	0.5568	\$ 5,852	\$ 77
Asbury	230	\$ 4,300,271	Gen. (0.5717)	0.5717	\$ 24,585	\$ 107
Ashland	2,205	\$ 39,710,491	Debt (0.0454) Gen. (0.2603)	0.3057	\$ 121,395	\$ 55
Atlanta	450	\$ 1,829,905	Gen. (0.97)	0.97	\$ 17,750	\$ 39
Augusta	217	\$ 6,725,829	Lights (0.0971) Gen. (0.1943)	0.2914	\$ 19,599	\$ 90
Aullville	84	\$ 679,172	Gen. (0.3538)	0.3538	\$ 2,403	\$ 29
Auxvasse	994	\$ 7,633,745	Gen. (0.5987)	0.5987	\$ 45,703	\$ 46
Avilla	145	\$ 919,298	Gen. (0.2)	0.2	\$ 1,839	\$ 13
Avondale	535	\$ 4,444,961	Gen. (0.3994) Debt (0.6974)	1.0968	\$ 48,752	\$ 91
Bagnell	91	\$ 613,168	Gen. (0.3979)	0.3979	\$ 2,440	\$ 27
Bakersfield	277	\$ 1,230,793	Health (0.1252) Gen. (0.2507)	0.3759	\$ 4,627	\$ 17
Baldwin Park	119	\$ 484,541	Gen. (0.4043)	0.4043	\$ 1,959	\$ 16
Baring	149	\$ 834,760	Gen. (0.8824)	0.8824	\$ 7,366	\$ 49
Barnard	252	\$ 892,015	Gen. (0.8365) Streets (1.25)	2.0865	\$ 18,612	\$ 74
Barnett	229	\$ 1,182,765	Water (0.3509) Gen. (0.5444)	0.8953	\$ 10,589	\$ 46
Bates City	266	\$ 4,163,521	Gen. (0.2652)	0.2652	\$ 11,042	\$ 42
Bell City	454	\$ 2,101,196	Gen. (0.6853)	0.6853	\$ 14,399	\$ 32
Belle	1,380	\$ 11,094,956	Park (0.1506) Gen. (0.6928)	0.8434	\$ 93,575	\$ 68
Bellflower	396	\$ 2,075,186	Gen. (0.8124)	0.8124	\$ 16,859	\$ 43
Benton	748	\$ 6,460,874	Park (0.1805) Gen. (0.5813)	0.7618	\$ 49,219	\$ 66

Table III. A.

Property Tax

Small Municipalities		Assessed Value	Levies	Total Levy	Total Revenue *	Rev / Capita
Municipality	Pop.					
Benton City	122	\$ 757,473	Gen. (0.3806)	0.3806	\$ 2,883	\$ 24
Berger	202	\$ 1,813,497	Gen. (0.8089)	0.8089	\$ 14,669	\$ 73
Bernie	1,799	\$ 12,443,953	Park (0.09) Gen. (0.5196)	0.6096	\$ 75,858	\$ 42
Bertrand	715	\$ 3,410,937	Gen. (0.5241)	0.5241	\$ 17,877	\$ 25
Bethel	117	\$ 599,332	Lights (0.2413) Gen. (0.7238)	0.9651	\$ 5,784	\$ 49
Bevier	724	\$ 3,178,757	Lights (0.2685) Gen. (0.7558)	1.0243	\$ 32,560	\$ 45
Big Lake	121	\$ 4,649,232	Health (0.1008) Gen. (0.2269) Gen.-Temp (0.2492)	0.5769	\$ 26,821	\$ 222
Bigelow	36	\$ 309,944	Gen. (0.7669)	0.7669	\$ 2,377	\$ 66
Billings	1,111	\$ 8,175,899	Park (0.163) Gen. (0.5614)	0.7244	\$ 59,226	\$ 53
Birch Tree	624	\$ 3,547,302	Gen. (0.3984)	0.3984	\$ 14,132	\$ 23
Birmingham	218	\$ 3,086,816	Gen. (0.2436)	0.2436	\$ 7,519	\$ 34
Bismarck	1,535	\$ 9,233,840	Health (0.15) Gen. (0.4779)	0.6279	\$ 57,979	\$ 38
Blackburn	273	\$ 1,800,650	Lights (0.1061) GR Temp (0.2687) Gen. (0.5221)	0.8969	\$ 16,150	\$ 59
Blackwater	198	\$ 1,104,891	Debt (0.0815) Gen. (0.9719)	1.0534	\$ 11,639	\$ 59
Blairstown	143	\$ 580,332	Streets (0.5) Gen. (1)	1.5	\$ 8,705	\$ 61
Bland	563	\$ 3,568,137	Park (0.2349) Debt (0.6524) Gen. (0.878)	1.7653	\$ 62,988	\$ 112
Blodgett	268	\$ 1,192,865	Gen. (0.28)	0.28	\$ 3,340	\$ 12
Bloomfield	1,886	\$ 11,366,074	Library (0.1395) Debt (0.2196) Gen. (0.4783)	0.8374	\$ 95,180	\$ 50
Bloomsdale	425	\$ 7,254,529	Gen. (0.2964)	0.2964	\$ 21,502	\$ 51
Blythedale	235	\$ 665,190	Gen. (0.8778)	0.8778	\$ 5,839	\$ 25
Bogard	226	\$ 952,034	Gen. (0.85)	0.85	\$ 8,092	\$ 36
Bolckow	229	\$ 789,643	Gen. (0.8519)	0.8519	\$ 6,727	\$ 29
Bosworth	371	\$ 1,567,243	Gen. (0.8709)	0.8709	\$ 13,649	\$ 37
Bourbon	1,409	\$ 12,426,865	Park (0.0773) Police (0.2403) Gen. (0.5065)	0.8241	\$ 102,410	\$ 73
Bragg City	181	\$ 551,414	Gen. (0.5)	0.5	\$ 2,757	\$ 15
Brashear	271	\$ 1,040,449	Fire (0.2635) Gen.-Temp (1.212)	1.4755	\$ 15,352	\$ 57
Braymer	952	\$ 5,268,740	Gen. (0.7687)	0.7687	\$ 40,501	\$ 43
Breckenridge	457	\$ 2,110,935	Library (0.0469) Police (0.094) Lights (0.094) Fire (0.1411) Gen. (0.9056)	1.2816	\$ 27,054	\$ 59
Brimson	61	\$ 266,825	Gen. (0.2)	0.2	\$ 534	\$ 9
Bronaugh	241	\$ 976,418	Gen. (0.1329) Streets (0.2995)	0.4324	\$ 4,222	\$ 18
Browning	295	\$ 753,344	Gen. (1)	1	\$ 7,533	\$ 26
Brownington	122	\$ 404,869	Gen. (0.6827)	0.6827	\$ 2,764	\$ 23
Brumley	108	\$ 440,109	Gen. (0.3902)	0.3902	\$ 1,717	\$ 16
Brunswick	864	\$ 6,253,665	Gen. (0.8636)	0.8636	\$ 54,007	\$ 63
Bucklin	479	\$ 2,854,070	Streets (0.5) Special Road and Bridge (0.6) Gen. (1)	2.1	\$ 59,935	\$ 125
Bull Creek	220	\$ 530,106	Gen. (0.4503)	0.4503	\$ 2,387	\$ 11
Bunceton	360	\$ 1,848,396	Gen. (0.9815)	0.9815	\$ 18,142	\$ 50
Bunker	431	\$ 1,878,251	Gen. (0.47)	0.47	\$ 8,828	\$ 20
Burgess	71		Gen. (0)	0	\$ -	\$ -
Burlington Junction	618	\$ 2,596,248	Gen. - Temp (0.3) Gen. (0.9313)	1.2313	\$ 31,968	\$ 52
Butterfield	419	\$ 1,466,358	Gen. (0.4782)	0.4782	\$ 7,012	\$ 17
Cabool	2,137	\$ 15,887,721	Gen. (0.7496)	0.7496	\$ 119,094	\$ 56

Table III. A.

Small Municipalities		Assessed Value	Levies	Total Levy	Total Revenue *	Rev / Capita
Municipality	Pop.					
Cainsville	372	\$ 1,521,571	Fire (0) Gen. Temp (0.3) Gravel (0.5) Gen. (0.5) Debt (0.6319)	1.9319	\$ 29,395	\$ 79
Cairo	306	\$ 1,539,574	Gen.-Temp (0.2069) Gen. (0.4926)	0.6995	\$ 10,769	\$ 35
Caledonia	165	\$ 1,179,163	Gen. (0.1431)	0.1431	\$ 1,687	\$ 10
Calhoun	500	\$ 1,858,883	Fire (0.2) Police (0.25) Gen. (0.607)	1.057	\$ 19,648	\$ 39
Callao	277	\$ 1,106,544	Gen. (0.9959) Debt (1.319)	2.3149	\$ 25,615	\$ 92
Camden	200	\$ 1,307,636	Fire (0.0497) Fire Temporary (0.15) Gen. (0.6283) Streets (1.3827)	2.2107	\$ 28,908	\$ 145
Camden Point	538	\$ 5,532,273	Gen. (0.6658)	0.6658	\$ 36,834	\$ 68
Campbell	1,814	\$ 8,937,708	Gen. (0)	0	\$ -	\$ -
Canalou	304	\$ 1,080,700	Gen. (0.7522)	0.7522	\$ 8,129	\$ 27
Canton	2,480	\$ 15,998,296	Levee (0.2) Park (0.2) Library (0.25) Gen. (0.685)	1.335	\$ 213,577	\$ 86
Cardwell	729	\$ 3,041,800	Streets (0.1509) Gen. (0.4956)	0.6465	\$ 19,665	\$ 27
Cartersville	1,956	\$ 11,990,329	Gen. (0.4759)	0.4759	\$ 57,062	\$ 29
Catron	62	\$ 754,744	Additional Gen. (0.2494) Gen. (0.491)	0.7404	\$ 5,588	\$ 90
Cedar Hill Lakes	216	\$ 2,059,028	Gen. (0.4515)	0.4515	\$ 9,297	\$ 43
Center	642	\$ 4,270,981	Fire (0.2) Gen. (0.751)	0.951	\$ 40,617	\$ 63
Centertown	250	\$ 3,606,102	Gen. (0.6771)	0.6771	\$ 24,417	\$ 98
Centerview	258	\$ 1,338,246	Gen. (0.8336)	0.8336	\$ 11,156	\$ 43
Centerville	171	\$ 892,072	Gen. (0.35)	0.35	\$ 3,122	\$ 18
Chain of Rocks	112	\$ 857,720	Gen. (0.436)	0.436	\$ 3,740	\$ 33
Chamois	469	\$ 2,866,214	Gen. (0.5976)	0.5976	\$ 17,128	\$ 37
Chilhowee	341	\$ 1,492,427	Gen. (1)	1	\$ 14,924	\$ 44
Chula	197	\$ 820,625	Gen. (1)	1	\$ 8,206	\$ 42
Clarence	881	\$ 5,453,541	Library (0.0962) Streets (0.1925) Gen. (0.9625)	1.2512	\$ 68,235	\$ 77
Clark	291	\$ 1,422,855	Gen. (1)	1	\$ 14,229	\$ 49
Clarksburg	386	\$ 1,486,071	Gen. (0.9628)	0.9628	\$ 14,308	\$ 37
Clarksdale	332	\$ 1,501,947	Lights (0.2098) Streets (0.2307) Gen. (0.6712) Debt (1.1991)	2.3108	\$ 34,707	\$ 105
Clarksville	498	\$ 3,927,255	Debt (0.1885) Gen. (0.6642)	0.8527	\$ 33,488	\$ 67
Clarkton	1,242	\$ 4,939,240	Gen. (0.6247)	0.6247	\$ 30,855	\$ 25
Claycomo	1,299	\$ 113,738,881	Debt (0.1435) Gen. (0.33)	0.4735	\$ 538,554	\$ 415
Clearmont	187	\$ 859,606	Gen. (0.7789)	0.7789	\$ 6,695	\$ 36
Cleveland	679	\$ 8,181,715	Gen. (0.4773)	0.4773	\$ 39,051	\$ 58
Clever	1,414	\$ 13,858,749	Gen. (0.6218)	0.6218	\$ 86,174	\$ 61
Clifton Hill	130	\$ 659,823	Gen. (0.742)	0.742	\$ 4,896	\$ 38
Climax Springs	86	\$ 317,812	Gen. (0.5505)	0.5505	\$ 1,750	\$ 20
Clyde	73	\$ 295,549	Gen. (0.4579)	0.4579	\$ 1,353	\$ 19
Cobalt City	194	\$ 1,001,960	Gen. (0.1918)	0.1918	\$ 1,922	\$ 10
Coffey	140	\$ 453,492	Gen. (1)	1	\$ 4,535	\$ 32
Cole Camp	1,143	\$ 7,883,579	Gen. (0.4638)	0.4638	\$ 36,564	\$ 32
Commerce	110	\$ 662,778	Gen. (0.5)	0.5	\$ 3,314	\$ 30
Conception Junction	198	\$ 876,729	Gen. (0.9861)	0.9861	\$ 8,645	\$ 44
Concordia	2,366	\$ 28,062,753	Gen. (0.4899)	0.4899	\$ 137,479	\$ 58
Conway	782	\$ 4,191,463	Gen. (0)	0	\$ -	\$ -
Cooter	421	\$ 3,595,576	Gen. (0.96)	0.96	\$ 34,518	\$ 82
Corder	413	\$ 2,721,184	Park (0.1376) Gen. (0.5586)	0.6962	\$ 18,945	\$ 46
Corning	20	\$ 161,269	Lights (0.24) Gen. (0.49)	0.73	\$ 1,177	\$ 59

Table III. A.

Small Municipalities		Assessed Value	Levies	Total Levy	Total Revenue *	Rev / Capita
Municipality	Pop.					
Cosby	144	\$ 628,210	Gen. (0.5111)	0.5111	\$ 3,211	\$ 22
Country Club	1,932	\$ 30,520,380	Gen. (0.3986)	0.3986	\$ 121,654	\$ 63
Cowgill	254	\$ 988,450	Gen. (0.8306)	0.8306	\$ 8,210	\$ 32
Craig	289	\$ 1,306,649	Motor Fuel (0.3999) Gen. (1) Debt (1.7354)	3.1353	\$ 40,967	\$ 142
Crane	1,424	\$ 7,194,630	Library (0) Park (0.1226) Gen. (0.7761)	0.8987	\$ 64,658	\$ 45
Creighton	347	\$ 1,998,882	Gen. (0.8209)	0.8209	\$ 16,409	\$ 47
Crocker	998	\$ 7,968,250	Park (0.1618) Gen. (0.6444)	0.8062	\$ 64,240	\$ 64
Cross Timbers	188	\$ 769,816	Gen. (0.485)	0.485	\$ 3,734	\$ 20
Crystal Lakes	407	\$ 3,899,910	Streets (0.3) Gen. (1)	1.3	\$ 50,699	\$ 125
Curryville	247	\$ 1,339,848	Gen. (0.92)	0.92	\$ 12,327	\$ 50
Dadeville	215	\$ 1,507,864	Gen. (0.4229)	0.4229	\$ 6,377	\$ 30
Dalton	25	\$ 436,202	Gen. (0.499)	0.499	\$ 2,177	\$ 87
Darlington	104	\$ 254,572	Gen. (0.5)	0.5	\$ 1,273	\$ 12
De Witt	116	\$ 493,310	Gen. (0.8803)	0.8803	\$ 4,343	\$ 37
Dearborn	547	\$ 5,108,792	Gen. (0.4689)	0.4689	\$ 23,955	\$ 44
Deepwater	497	\$ 2,375,241	Cemetery (0.1) Lights (0.1365) Gen. (0.934)	1.1705	\$ 27,802	\$ 56
Deerfield	74	\$ 447,588	Gen. (0.35)	0.35	\$ 1,567	\$ 21
DeKalb	260	\$ 1,369,077	Gen. (0.7436)	0.7436	\$ 10,180	\$ 39
Delta	540	\$ 2,745,280	Gen. (0.6329)	0.6329	\$ 17,375	\$ 32
Denver	36	\$ 164,010	Gen. (0.5)	0.5	\$ 820	\$ 23
Des Arc	188	\$ 699,932	Gen. (0.3641)	0.3641	\$ 2,548	\$ 14
Diamond	888	\$ 4,623,434	Gen. (0.3204)	0.3204	\$ 14,813	\$ 17
Diehlstadt	165	\$ 528,236	Gen. (0.3439)	0.3439	\$ 1,817	\$ 11
Diggins	337	\$ 1,963,998	Gen. (0.2016)	0.2016	\$ 3,959	\$ 12
Doniphan	1,894	\$ 15,040,360	Gen. (0.3891)	0.3891	\$ 58,522	\$ 31
Doolittle	663	\$ 4,255,099	Gen. (0.2674)	0.2674	\$ 11,378	\$ 17
Dover	105	\$ 544,882	Gen. (0.2905)	0.2905	\$ 1,583	\$ 15
Downing	375	\$ 1,770,754	Gen. (1)	1	\$ 17,708	\$ 47
Drexel	1,095	\$ 8,590,505	Debt (0.38) Gen. (0.56)	0.94	\$ 80,751	\$ 74
Dudley	291	\$ 8,665,484	Gen. (0.5387)	0.5387	\$ 46,681	\$ 160
Duenweg	1,238	\$ 12,694,416	Gen. (0.6448)	0.6448	\$ 81,854	\$ 66
Dutchtown	103	\$ 623,139	Gen. (0.307)	0.307	\$ 1,913	\$ 19
East Lynne	303	\$ 2,377,491	Debt (0.115) Gen. (0.8224)	0.9374	\$ 22,287	\$ 74
Easton	255	\$ 1,201,913	Gen. (0.4309)	0.4309	\$ 5,179	\$ 20
Edgar Springs	186	\$ 1,563,826	Gen. (0.4416)	0.4416	\$ 6,906	\$ 37
Edgerton	550	\$ 5,301,033	Gen. (0.6573)	0.6573	\$ 34,844	\$ 63
Edina	1,134	\$ 10,238,731	Lights (0.1386) Gen. (0.7421)	0.8807	\$ 90,173	\$ 80
Elmer	97	\$ 364,130	Gen. (0.9999)	0.9999	\$ 3,641	\$ 38
Elmira	79	\$ 480,727	Gen. (0.4414)	0.4414	\$ 2,122	\$ 27
Elmo	163	\$ 567,644	Streets (0.45) Gen. (1) Gen.-Temp (1)	2.45	\$ 13,907	\$ 85
Emma	234	\$ 1,942,034	Gen. (0.4969)	0.4969	\$ 9,650	\$ 41
Eolia	443	\$ 3,846,538	Gen. (0.391)	0.391	\$ 15,040	\$ 34
Essex	526	\$ 3,162,850	Gen. (0.398)	0.398	\$ 12,588	\$ 24
Ethel	100	\$ 351,099	Gen. (0.8345)	0.8345	\$ 2,930	\$ 29

Small Municipalities		Assessed Value	Levies	Total Levy	Total Revenue *	Rev / Capita
Municipality	Pop.					
Evergreen	66	\$ 810,555	Fire Truck #1 Maintenance (0.3) Police Vehicle #2 Maint (0.3) Fire Truck #2 Maintenance (0.3) Fire Equipment Maintenance (0.3) Building Maintenance (0.3) Police Vehicle #1 Maint (0.3)	1.8	\$ 14,590	\$ 221
Everton	309	\$ 1,691,736	Park (0.0734) Gen. (0.8604)	0.9338	\$ 15,797	\$ 51
Ewing	446	\$ 2,531,826	Gen. (0.64)	0.64	\$ 16,204	\$ 36
Excelsior Estates	259	\$ 472,141	Gen. (1)	1	\$ 4,721	\$ 18
Exeter	748	\$ 3,864,440	Gen. (0.4144)	0.4144	\$ 16,014	\$ 21
Fair Grove	1,398	\$ 13,215,160	Debt (0.4363) Gen. (0.4967)	0.933	\$ 123,297	\$ 88
Fair Play	453	\$ 2,096,831	Gen. (1)	1	\$ 20,968	\$ 46
Fairfax	612	\$ 3,661,738	Park (0.1954) Street Lights (0.2365) Gen. (0.7914)	1.2233	\$ 44,794	\$ 73
Fairview	416	\$ 1,863,934	Streets (0.3122) Gen. (0.3568)	0.669	\$ 12,470	\$ 30
Farber	394	\$ 2,078,358	Lights (0.31) Gen. (0.67)	0.98	\$ 20,368	\$ 52
Farley	251	\$ 2,698,356	Gen. (0.4483)	0.4483	\$ 12,097	\$ 48
Ferrelview	579	\$ 2,451,013	Gen. (0.4361)	0.4361	\$ 10,689	\$ 18
Fillmore	212	\$ 802,520	Debt (0.609) Gen. (0.7106)	1.3196	\$ 10,590	\$ 50
Fisk	369	\$ 1,957,605	Gen. (0.7447)	0.7447	\$ 14,578	\$ 40
Foley	208	\$ 843,096	Gen. (0.6582)	0.6582	\$ 5,549	\$ 27
Fordland	755	\$ 4,356,447	Gen. (0.3893)	0.3893	\$ 16,960	\$ 22
Forest City	317	\$ 2,208,763	Debt (0.2736) Gen. (0.9369)	1.2105	\$ 26,737	\$ 84
Forsyth	1,703	\$ 22,193,765	Debt (0.3576) Gen. (0.5218)	0.8794	\$ 195,172	\$ 115
Fortescue	48	\$ 274,914	Gen. (0)	0	\$ -	\$ -
Foster	132	\$ 517,892	Gen. (0.5551)	0.5551	\$ 2,875	\$ 22
Fountain 'N Lakes	163	\$ 463,180	Gen. (0.5)	0.5	\$ 2,316	\$ 14
Frankford	356	\$ 1,830,276	Gen. (0.9623)	0.9623	\$ 17,613	\$ 49
Franklin	111	\$ 513,376	Gen. (0.9339)	0.9339	\$ 4,794	\$ 43
Freeman	594	\$ 4,052,022	Gen. (0.5488)	0.5488	\$ 22,237	\$ 37
Freistatt	194	\$ 1,028,807	Gen. (0.2464)	0.2464	\$ 2,535	\$ 13
Fremont Hills	610	\$ 17,580,314	Debt (0.3052) Gen. (0.4548)	0.76	\$ 133,610	\$ 219
Frohna	203	\$ 5,254,828	Gen. (0.5562)	0.5562	\$ 29,227	\$ 144
Gainesville	595	\$ 9,031,220	Gen. (0.4081)	0.4081	\$ 36,856	\$ 62
Galena	519	\$ 2,663,349	Gen. (0.5052)	0.5052	\$ 13,455	\$ 26
Gallatin	1,741	\$ 12,310,329	Band (0.0199) Park (0.2151) Gen. (0.6046)	0.8396	\$ 103,358	\$ 59
Galt	267	\$ 839,273	Gen. (1)	1	\$ 8,393	\$ 31
Garden City	1,655	\$ 13,945,869	Gen. (0.3943)	0.3943	\$ 54,989	\$ 33
Gasconade	258	\$ 1,390,786	Gen. (0.6061)	0.6061	\$ 8,430	\$ 33
Gentry	93	\$ 275,136	Gen. (0.5)	0.5	\$ 1,376	\$ 15
Gerald	1,227	\$ 16,694,241	Park (0.22) Gen. (0.8)	1.02	\$ 170,281	\$ 139
Gibbs Village	98	\$ 417,004	Gen. (0.832)	0.832	\$ 3,469	\$ 35
Gideon	973	\$ 5,306,841	Park (0.1541) Gen. (0.606)	0.7601	\$ 40,337	\$ 41
Gilliam	220	\$ 1,102,895	Lights (0.3581) Gen. (0.6714)	1.0295	\$ 11,354	\$ 52
Gilman City	382	\$ 1,560,210	Park (0.05) Streets (0.1794) Gen. (0.4956)	0.725	\$ 11,312	\$ 30
Glasgow	1,195	\$ 10,487,593	Park (0.2427) Library (0.246) Gen. (0.5161)	1.0048	\$ 105,379	\$ 88
Glen Allen	133	\$ 704,018	Gen. (0.3866)	0.3866	\$ 2,722	\$ 20

Table III. A.

Small Municipalities		Assessed Value	Levies	Total Levy	Total Revenue *	Rev / Capita
Municipality	Pop.					
Glenaire	598	\$ 6,257,663	Gen. (0.5976)	0.5976	\$ 37,396	\$ 63
Glenwood	193	\$ 958,584	Gen. (0.497) Debt (0.499)	0.996	\$ 9,547	\$ 49
Golden City	891	\$ 5,855,874	Park (0.1177) Ambulance (0.1472) Gen. (0.5199)	0.7848	\$ 45,957	\$ 52
Goodman	1,260	\$ 7,617,986	Gen. (0.5792)	0.5792	\$ 44,123	\$ 35
Gordonville	442	\$ 4,473,368	Gen. (0.4452)	0.4452	\$ 19,915	\$ 45
Gower	1,435	\$ 13,571,252	Gen. (0.5293)	0.5293	\$ 71,833	\$ 50
Graham	188	\$ 814,693	Gen. (0.9999) Streets (1.14)	2.1399	\$ 17,434	\$ 93
Granby	2,232	\$ 9,222,989	Cemetery (0.0755) Gen. (0.3272)	0.4027	\$ 37,141	\$ 17
Grand Pass	51	\$ 445,213	Gen. (0.4493)	0.4493	\$ 2,000	\$ 39
Grandin	237	\$ 843,316	Debt (0) Gen. (0.7746)	0.7746	\$ 6,532	\$ 28
Granger	43	\$ 208,437	Gen. (0.64)	0.64	\$ 1,334	\$ 31
Grant City	799	\$ 4,285,990	Health (0.18) Special Fund (0.3) Gen. (1)	1.48	\$ 63,433	\$ 79
Green Castle	288	\$ 987,630	Gen. (0.5677)	0.5677	\$ 5,607	\$ 19
Green City	634	\$ 4,302,103	Lights (0.18) Fire (0.3079) Gen. (0.506)	0.9939	\$ 42,759	\$ 67
Green Ridge	467	\$ 2,594,943	Gen. (0.9186)	0.9186	\$ 23,837	\$ 51
Greenfield	1,249	\$ 12,334,730	Park (0.1282) Streets (0.1624) Gen. (0.4018)	0.6924	\$ 85,406	\$ 68
Greentop	411	\$ 2,359,091	Gen. (0.9235)	0.9235	\$ 21,786	\$ 53
Guilford	85	\$ 374,716	Streets (0.5) Gen. (0.9998)	1.4998	\$ 5,620	\$ 66
Hale	458	\$ 2,256,812	Streets (0.1548) Lights (0.2684) Debt (0.3157) Gen. (0.3407)	1.0796	\$ 24,365	\$ 53
Hallsville	960	\$ 14,175,769	Debt (0.29) Gen. (0.5764)	0.8664	\$ 122,819	\$ 128
Hamilton	1,794	\$ 12,615,015	Lights (0.2089) Park (0.2506) Library (0.3029) Debt (0.4542) Gen. (0.7205)	1.9371	\$ 244,365	\$ 136
Hardin	561	\$ 5,238,850	Gen. (1)	1	\$ 52,389	\$ 93
Harris	98	\$ 194,820	Gen. (0)	0	\$ -	\$ -
Harrisburg	182	\$ 2,131,929	Gen. (0.3259)	0.3259	\$ 6,948	\$ 38
Hartsburg	104	\$ 877,215	Gen. (0.5207)	0.5207	\$ 4,568	\$ 44
Hartville	600	\$ 4,170,458	Gen. (0.4646)	0.4646	\$ 19,376	\$ 32
Harwood	88	\$ 268,457	Gen. (0.9939)	0.9939	\$ 2,668	\$ 30
Hawk Point	548	\$ 4,469,022	Gen. (0.3498)	0.3498	\$ 15,633	\$ 29
Hayti Heights	755	\$ 1,063,983	Health (0.2) Gen. (0.76)	0.96	\$ 10,214	\$ 14
Haywood City	244	\$ 438,723	Gen. (0.34)	0.34	\$ 1,492	\$ 6
Henrietta	434	\$ 2,760,890	Fire (0.3) Streets (0.3) Gen. (1)	1.6	\$ 44,174	\$ 102
Hermitage	503	\$ 5,020,982	Gen. (0.4373)	0.4373	\$ 21,957	\$ 44
Higbee	655	\$ 2,415,915	Park (0.1305) Gen. (0.905)	1.0355	\$ 25,017	\$ 38
High Hill	216	\$ 2,980,150	Gen. (0.37)	0.37	\$ 11,027	\$ 51
Hillsboro	1,989	\$ 29,279,218	Park (0.0754) Gen. (0.4207)	0.4961	\$ 145,254	\$ 73
Holcomb	675	\$ 3,309,893	Gen. (0.6634)	0.6634	\$ 21,958	\$ 33
Holland	235	\$ 1,112,005	Gen. (0.5594)	0.5594	\$ 6,221	\$ 26
Holliday	124	\$ 799,189	Gen. (0.3744)	0.3744	\$ 2,992	\$ 24
Holt	469	\$ 5,067,240	Gen. (0.4313)	0.4313	\$ 21,855	\$ 47
Homestead Village	171	\$ 886,631	Gen. (0.5)	0.5	\$ 4,433	\$ 26
Homestown	172	\$ 234,380	Gen. (0.5931)	0.5931	\$ 1,390	\$ 8
Hopkins	565	\$ 2,575,190	Gen.-Temp (0.1974) Streets (0.204) Lights (0.204) Gen. (0.3877) Street Improvements (0.7405)	1.7336	\$ 44,643	\$ 79

Table III. A.

Small Municipalities		Assessed Value	Levies	Total Levy	Total Revenue *	Rev / Capita
Municipality	Pop.					
Hornersville	660	\$ 3,692,653	Gen. (0.7067)	0.7067	\$ 26,096	\$ 40
Houston	2,015	\$ 20,430,547	Debt (0.2147) Gen. (0.329)	0.5437	\$ 111,081	\$ 55
Houston Lake	262	\$ 2,973,755	Gen. (0.6253) Fire (0.7087)	1.334	\$ 39,670	\$ 151
Houstonia	289	\$ 1,086,522	Gen. (0.9322)	0.9322	\$ 10,129	\$ 35
Howardville	319	\$ 1,230,230	Gen. (1)	1	\$ 12,302	\$ 39
Hughesville	183	\$ 1,040,809	Gen.-Temp (0.2773) Gen. (0.3792)	0.6565	\$ 6,833	\$ 37
Humansville	1,014	\$ 4,766,746	Gen. (0.6227)	0.6227	\$ 29,683	\$ 29
Hume	343	\$ 1,645,875	Lights (0.333) Water (0.4218) Gen. (0.9767)	1.7315	\$ 28,498	\$ 83
Humphreys	153	\$ 259,967	Lights (0) Streets (0) Park (0.5) Gen. (0.75)	1.25	\$ 3,250	\$ 21
Hunnewell	223	\$ 969,218	Gen. (0.8772)	0.8772	\$ 8,502	\$ 38
Huntsville	1,636	\$ 9,392,582	Park (0.0974) Cemetery (0.181) Fire (0.1911) Gen. (0.7342)	1.2037	\$ 113,059	\$ 69
Hurdland	225	\$ 869,373	Fire (0.2787) Debt (0.4174) Gen. (0.7537)	1.4498	\$ 12,604	\$ 56
Hurley	157	\$ 680,259	Gen. (0.6435)	0.6435	\$ 4,377	\$ 28
Iatan	66	\$ 246,874	Gen. (0.3882)	0.3882	\$ 958	\$ 15
Iberia	677	\$ 5,114,177	Gen. (0.4488)	0.4488	\$ 22,952	\$ 34
Innsbrook	562	\$ 48,819,976	Gen. (0.1273)	0.1273	\$ 62,148	\$ 111
Ionia	112	\$ 596,527	Gen. (0.7401)	0.7401	\$ 4,415	\$ 39
Iron Mountain Lake	698	\$ 2,787,012	Gen. (0.7078) Debt (1.2836)	1.9914	\$ 55,501	\$ 80
Irondale	450	\$ 1,919,619	Gen. (0.4866)	0.4866	\$ 9,341	\$ 21
Ironton	1,334	\$ 12,890,391	Park (0.1526) Gen. (0.5337)	0.6863	\$ 88,467	\$ 66
Jacksonville	172	\$ 498,452	Park (0.3999) Gen. (0.5)	0.8999	\$ 4,486	\$ 26
Jameson	120	\$ 416,721	Gen. (temp) (0.2) Gen. (0.5)	0.7	\$ 2,917	\$ 24
Jamesport	504	\$ 3,057,233	Park (0.1646) Gen. (0.6949)	0.8595	\$ 26,277	\$ 52
Jamestown	394	\$ 2,869,346	Gen. (0.8528)	0.8528	\$ 24,470	\$ 62
Jasper	1,058	\$ 7,223,113	Gen. (0.6974)	0.6974	\$ 50,374	\$ 48
Jerico Springs	259	\$ 879,411	Gen. (0.4706)	0.4706	\$ 4,139	\$ 16
Jonesburg	727	\$ 9,789,372	Debt (0.2076) Gen. (0.4977)	0.7053	\$ 69,044	\$ 95
Junction City	331	\$ 2,145,810	Gen. (0.2267)	0.2267	\$ 4,865	\$ 15
Kahoka	2,176	\$ 16,194,677	Park (0.1352) Library (0.2163) Gen. (0.6995)	1.051	\$ 170,206	\$ 78
Kelso	519	\$ 5,461,999	Fire (0.13) Gen. (0.4993)	0.6293	\$ 34,372	\$ 66
Keytesville	498	\$ 2,555,238	Park (0.2) Gen. (0.8283)	1.0283	\$ 26,276	\$ 53
Kidder	280	\$ 2,137,074	Debt (0.565) Gen. (0.83)	1.395	\$ 29,812	\$ 106
Kimmswick	93	\$ 3,231,311	Gen. (0)	0	\$ -	\$ -
King City	900	\$ 6,095,203	Police (0.15) Park (0.1714) Health (0.1714) Gen. (0.6958)	1.1886	\$ 72,448	\$ 80
Kingdom City	144	\$ 8,575,397	Gen. (0.2066)	0.2066	\$ 17,717	\$ 123
Kingston	294	\$ 1,495,352	Gen. (0.8139)	0.8139	\$ 12,171	\$ 41
Kingsville	261	\$ 6,384,921	Gen. (0.7471)	0.7471	\$ 47,702	\$ 183
Knox City	209	\$ 1,305,509	Streets (0.1434) Gen. (0.9566)	1.1	\$ 14,361	\$ 69
Koshkonong	205	\$ 737,729	Gen. (0.8227)	0.8227	\$ 6,069	\$ 30
La Belle	655	\$ 3,597,433	Streets-Temp (0.0035) Streets (0.1) Gen. (0.7673)	0.8708	\$ 31,326	\$ 48
La Grange	931	\$ 11,908,802	Cemetery (0.13) Streets (0.27) Gen. (0.49)	0.89	\$ 105,988	\$ 114
La Monte	1,092	\$ 5,954,560	Park (0.0364) Gen. (0.8028)	0.8392	\$ 49,971	\$ 46

Table III. A.

Small Municipalities		Assessed Value	Levies	Total Levy	Total Revenue *	Rev / Capita
Municipality	Pop.					
La Plata	1,436	\$ 8,875,853	Park (0.1848) Library (0.1848) Gen. (0.807)	1.1766	\$ 104,433	\$ 73
La Russell	147	\$ 788,195	Gen. (0.2)	0.2	\$ 1,576	\$ 11
La Tour	67	\$ 235,637	Gen. (0.4901)	0.4901	\$ 1,155	\$ 17
Laclede	392	\$ 2,050,590	Cemetery (0.0932) Gen. (0.7939)	0.8871	\$ 18,191	\$ 46
Laddonia	594	\$ 26,430,096	Lights (0.25) Gen. (0.6989)	0.9489	\$ 250,795	\$ 422
Lake Annette	164	\$ 645,660	Gen. (0.2) Debt (2.6687)	2.8687	\$ 18,522	\$ 113
Lake Lafayette	367	\$ 1,994,696	Gen. (1)	1	\$ 19,947	\$ 54
Lake Lotawana	1,946	\$ 88,999,280	Gen. (0.2303)	0.2303	\$ 204,965	\$ 105
Lake Mykee	343	\$ 3,926,966	Gen. (0.4915)	0.4915	\$ 19,301	\$ 56
Lake Ozark	1,931	\$ 75,979,590	Gen. (0.2342)	0.2342	\$ 177,944	\$ 92
Lake Tapawingo	789	\$ 16,332,997	Gen. (0.3222) Debt (1.0458)	1.368	\$ 223,435	\$ 283
Lake Waukomis	898	\$ 13,825,224	GR - Temp (0.7) Gen. (0.7879)	1.4879	\$ 205,706	\$ 229
Lake Winnebago	1,114	\$ 30,510,577	Debt (0.189) Gen. (0.9269)	1.1159	\$ 340,468	\$ 306
Lanagan	434	\$ 1,556,143	Gen. (0.5671)	0.5671	\$ 8,825	\$ 20
Lancaster	700	\$ 4,956,568	Park (0.19) Gen. (0.86)	1.05	\$ 52,044	\$ 74
Laredo	241	\$ 1,141,052	Streets (0.2926) Gen. (0.6825)	0.9751	\$ 11,126	\$ 46
Lathrop	2,323	\$ 20,085,301	Park (0.1445) Debt (0.2872) Gen. (0.5489)	0.9806	\$ 196,956	\$ 85
Lawson	2,354	\$ 23,819,300	Gen. (0.6362) Debt (1.1633)	1.7995	\$ 428,628	\$ 182
Leadington	216	\$ 7,134,677	Debt (0) Gen. (0.29)	0.29	\$ 20,691	\$ 96
Leadwood	1,156	\$ 4,546,921	Gen. (0.8326) Debt (1.063)	1.8956	\$ 86,191	\$ 75
Leasburg	340	\$ 1,374,565	Gen. (0.482)	0.482	\$ 6,625	\$ 19
Leawood	958	\$ 7,386,094	Gen. (0.2235)	0.2235	\$ 16,508	\$ 17
Leeton	632	\$ 3,142,132	Gen. (0.8455)	0.8455	\$ 26,567	\$ 42
Leonard	63	\$ 676,263	Gen. (0.46)	0.46	\$ 3,111	\$ 49
Leslie	86	\$ 916,412	Gen. (0.48)	0.48	\$ 4,399	\$ 51
Levasy	97	\$ 921,167	Gen. (0.7815)	0.7815	\$ 7,199	\$ 74
Lewis & Clark	151	\$ 1,111,720	Gen.-Temp (0.2132) Gen. (0.2928)	0.506	\$ 5,625	\$ 37
Lewistown	571	\$ 3,583,182	Debt (0.307) Gen. (0.6545)	0.9615	\$ 34,452	\$ 60
Liberal	786	\$ 3,819,835	Gen. (0.5414)	0.5414	\$ 20,681	\$ 26
Licking	1,502	\$ 9,663,378	Debt (0.3622) Gen. (0.4496)	0.8118	\$ 78,447	\$ 52
Lilbourn	1,176	\$ 7,082,873	Park (0.1743) Library (0.1743) Health (0.1743) Debt (0.2179) Gen. (0.605)	1.3458	\$ 95,321	\$ 81
Lincoln	1,081	\$ 8,427,625	Park (0.1443) Gen. (0.751)	0.8953	\$ 75,453	\$ 70
Linn	1,420	\$ 15,357,891	Park (0.05) Gen. (0.5164)	0.5664	\$ 86,987	\$ 61
Linn Creek	299	\$ 4,426,093	Gen. (0)	0	\$ -	\$ -
Linneus	346	\$ 1,287,557	Streets (0.3974) Gen. (0.5798)	0.9772	\$ 12,582	\$ 36
Livonia	108	\$ 286,228	Gen. (0.4951)	0.4951	\$ 1,417	\$ 13
Lock Springs	69	\$ 216,747	Gen. (0.41)	0.41	\$ 889	\$ 13
Lockwood	923	\$ 7,572,451	Park (0.1432) Library (0.1702) Gen. (0.5373)	0.8507	\$ 64,419	\$ 70
Lohman	163	\$ 2,074,575	Gen. (0.2574) Debt (0.3181)	0.5755	\$ 11,939	\$ 73
Loma Linda	670	\$ 10,861,340	Sewer (0) Public Health and Sewer (0.1945) Gen. (0.4864)	0.6809	\$ 73,955	\$ 110
Lone Jack	892	\$ 14,909,348	Debt (0.2493) Gen. (0.7051)	0.9544	\$ 142,295	\$ 160
Longtown	78	\$ 707,562	Gen. (0.2944)	0.2944	\$ 2,083	\$ 27
Lowry City	737	\$ 3,798,001	Health (0) Lights (0.199) Gen. (0.6415)	0.8405	\$ 31,922	\$ 43

Table III. A.

Property Tax

Small Municipalities		Assessed Value	Levies	Total Levy	Total Revenue *	Rev / Capita
Municipality	Pop.					
Lucerne	86	\$ 1,274,205	Gen. (0.4688)	0.4688	\$ 5,973	\$ 69
Ludlow	213	\$ 581,181	Gen. (0.9803)	0.9803	\$ 5,697	\$ 27
Lupus	29	\$ 233,177	Gen. (0.83)	0.83	\$ 1,935	\$ 67
Luray	100	\$ 304,296	Gen. (0.5825)	0.5825	\$ 1,773	\$ 18
Macks Creek	288	\$ 1,292,403	Gen. (0.23)	0.23	\$ 2,973	\$ 10
Madison	547	\$ 3,149,012	Gen. (0.6774)	0.6774	\$ 21,331	\$ 39
Maitland	307	\$ 1,894,577	Health (0.1494) Gen. - Temp (0.24) Lights (0.3488) Gen. (0.9457)	1.6839	\$ 31,903	\$ 104
Malta Bend	239	\$ 1,427,813	Gen. (0.7023)	0.7023	\$ 10,028	\$ 42
Mansfield	1,349	\$ 9,692,950	Cemetery (0.0921) Streets (0.1353) Gen. (0.4447)	0.6721	\$ 65,146	\$ 48
Marble Hill	1,490	\$ 12,849,169	Park (0.1212) Gen. (0.4849)	0.6061	\$ 77,879	\$ 52
Marceline	2,325	\$ 19,809,614	Library (0.2087) Gen. (0.4633)	0.672	\$ 133,121	\$ 57
Marionville	2,174	\$ 15,685,782	Gen. (0.5896)	0.5896	\$ 92,483	\$ 43
Marquand	264	\$ 1,165,064	Gen. (0.8342)	0.8342	\$ 9,719	\$ 37
Marston	537	\$ 4,719,112	Gen. (0.5443)	0.5443	\$ 25,686	\$ 48
Marthasville	859	\$ 12,677,777	Lights (0.1208) Gen. (0.5294)	0.6502	\$ 82,431	\$ 96
Martinsburg	325	\$ 3,317,092	Gen. (0.5177)	0.5177	\$ 17,173	\$ 53
Matthews	536	\$ 8,434,041	Gen. (0.5207)	0.5207	\$ 43,916	\$ 82
Maysville	1,137	\$ 8,083,419	Gen. (0.7762)	0.7762	\$ 62,743	\$ 55
Mayview	285	\$ 1,461,864	Gen. (0.5732)	0.5732	\$ 8,379	\$ 29
McCord Bend	310	\$ 871,127	Gen. (0.5)	0.5	\$ 4,356	\$ 14
McFall	125	\$ 547,491	Gen. (0.6557)	0.6557	\$ 3,590	\$ 29
McKittrick	67	\$ 478,524	Gen. (0.6277)	0.6277	\$ 3,004	\$ 45
Meadville	428	\$ 2,384,320	Gen. (0.3801)	0.3801	\$ 9,063	\$ 21
Memphis	1,964	\$ 13,161,569	Cemetery (0.05) Fire (0.13) Swimming Pool (0.1814) Gen. (0.2986) Streets (0.34)	1	\$ 131,616	\$ 67
Mendon	193	\$ 1,238,430	Gen. (0.841)	0.841	\$ 10,415	\$ 54
Mercer	324	\$ 1,728,949	Streets (0.4114) Gen. (0.7383)	1.1497	\$ 19,878	\$ 61
Merriam Woods	1,329	\$ 7,779,232	Gen. (0.4737)	0.4737	\$ 36,850	\$ 28
Merwin	85	\$ 243,719	Gen. (0.55)	0.55	\$ 1,340	\$ 16
Meta	256	\$ 4,258,972	Gen. (0.43)	0.43	\$ 18,314	\$ 72
Metz	66	\$ 424,181	Gen. (0.5608)	0.5608	\$ 2,379	\$ 36
Miami	154	\$ 1,013,472	Gen. (0.4798) Streets (0.6237)	1.1035	\$ 11,184	\$ 73
Middletown	184	\$ 1,555,684	Gen. (0.7867)	0.7867	\$ 12,239	\$ 67
Milan	1,786	\$ 10,700,289	Recreation (0.05) Park (0.1) Gen. (0.72)	0.87	\$ 93,093	\$ 52
Mill Spring	208	\$ 519,821	Gen. (0.6213)	0.6213	\$ 3,230	\$ 16
Miller	795	\$ 4,415,478	Gen. (0.986)	0.986	\$ 43,537	\$ 55
Milo	82	\$ 283,781	Gen. (0.75)	0.75	\$ 2,128	\$ 26
Mindenmines	415	\$ 1,273,620	Debt (0.722)	0.722	\$ 9,196	\$ 22
Miner	1,297	\$ 21,137,221	Gen. (0.19)	0.19	\$ 40,161	\$ 31
Mineral Point	382	\$ 954,638	Gen. (0.2851)	0.2851	\$ 2,722	\$ 7
Missouri City	328	\$ 2,111,321	Gen. (0.9)	0.9	\$ 19,002	\$ 58
Mokane	195	\$ 978,484	Gen. (0.807)	0.807	\$ 7,896	\$ 40
Monroe City	2,493	\$ 29,506,719	Library (0.2) Gen. (0.59)	0.79	\$ 233,103	\$ 94
Montgomery	2,496	\$ 34,094,927	Library (0.3811) Gen. (0.4776)	0.8587	\$ 292,773	\$ 117
Monticello	120	\$ 799,289	Gen. (0.6568)	0.6568	\$ 5,250	\$ 44
Montrose	424	\$ 2,799,152	Debt (0.5534) Gen. (0.9743)	1.5277	\$ 42,763	\$ 101
Mooreville	85	\$ 561,990	Gen. (0.53)	0.53	\$ 2,979	\$ 35

Table III. A.

Small Municipalities		Assessed Value	Levies	Total Levy	Total Revenue *	Rev / Capita
Municipality	Pop.					
Morehouse	934	\$ 5,113,929	Gen. (0.57)	0.57	\$ 29,149	\$ 31
Morley	800	\$ 3,967,602	Gen. (0.6079)	0.6079	\$ 24,119	\$ 30
Morrison	123	\$ 1,072,501	Gen. (0.5606)	0.5606	\$ 6,012	\$ 49
Morrisville	374	\$ 1,867,152	Gen. (0.4989)	0.4989	\$ 9,315	\$ 25
Mosby	247	\$ 2,341,358	Gen. (0.4864)	0.4864	\$ 11,388	\$ 46
Moscow Mills	2,410	\$ 21,239,467	Gen. (0.2385) GR-Waterworks (0.4671)	0.7056	\$ 149,866	\$ 62
Mound City	1,085	\$ 10,337,835	Street Lights (0.1) Health (0.1544) Park (0.2572) Library (0.408) Gen. (0.7202)	1.6398	\$ 169,520	\$ 156
Moundville	101	\$ 504,576	Park (0.2) Gen. (0.433)	0.633	\$ 3,194	\$ 32
Mount Leonard	120	\$ 325,446	Gen. (0.8313)	0.8313	\$ 2,705	\$ 23
Mount Moriah	144	\$ 478,368	Gen. (0.5)	0.5	\$ 2,392	\$ 17
Napoleon	196	\$ 2,074,304	Gen. (0.7344)	0.7344	\$ 15,234	\$ 78
Naylor	600	\$ 2,035,972	Gen. (0.7694)	0.7694	\$ 15,665	\$ 26
Neck City	127	\$ 1,030,564	Gen. (0.2209)	0.2209	\$ 2,277	\$ 18
Neelyville	501	\$ 1,856,485	Gen. (0.6152)	0.6152	\$ 11,421	\$ 23
Nelson	205	\$ 866,191	Gen. (0.7642)	0.7642	\$ 6,619	\$ 32
New Bloomfield	738	\$ 5,221,824	Gen. (0.3022) Debt (0.5884)	0.8906	\$ 46,506	\$ 63
New Cambria	221	\$ 996,007	Gen. (0.9349)	0.9349	\$ 9,312	\$ 42
New Florence	751	\$ 6,755,887	Gen. (0.6878)	0.6878	\$ 46,467	\$ 62
New Franklin	1,106	\$ 6,908,119	Gen. (0.6123)	0.6123	\$ 42,298	\$ 38
New Hampton	329	\$ 1,087,253	Lights (0.1426) Streets (0.2852) Gen. (0.7128)	1.1406	\$ 12,401	\$ 38
New Haven	2,025	\$ 38,802,312	Park (0.2486) Gen. (0.5066)	0.7552	\$ 293,035	\$ 145
New London	1,005	\$ 6,087,264	Gen. (0.4767)	0.4767	\$ 29,018	\$ 29
New Melle	283	\$ 13,841,070	Gen. (0.214)	0.214	\$ 29,620	\$ 105
Newark	94	\$ 538,856	Gen. (0.4922)	0.4922	\$ 2,652	\$ 28
Newburg	474	\$ 1,820,620	Library (0.1739) Gen. (0.6441)	0.818	\$ 14,893	\$ 31
Newtonia	243	\$ 1,057,716	Gen. (0.1886)	0.1886	\$ 1,995	\$ 8
Newtown	190	\$ 698,858	Park (0.2) GR - Temp (0.2999) Debt (0.3935) Gen. (0.9999)	1.8933	\$ 13,231	\$ 70
Niangua	489	\$ 1,766,301	Gen. (0.2494)	0.2494	\$ 4,405	\$ 9
Norborne	762	\$ 6,128,461	Library (0.131) Park (0.1714) Gen. (0.7056)	1.008	\$ 61,775	\$ 81
North Lilbourn	86	\$ 130,970	Gen. (0.5)	0.5	\$ 655	\$ 8
North Wardell	162		Gen. (0) Health (0)	0	\$ -	\$ -
Northmoor	400	\$ 6,224,826	Gen. (0)	0	\$ -	\$ -
Norwood	573	\$ 3,123,618	Gen. (0.3707) Water (0.5912)	0.9619	\$ 30,046	\$ 52
Novelty	111	\$ 663,320	Streets (0.2763) Gen. (0.9212)	1.1975	\$ 7,943	\$ 72
Novinger	522	\$ 1,837,122	Gen.-Temp (0.35) Gen. (0.46)	0.81	\$ 14,881	\$ 29
Oak Ridge	249	\$ 1,199,600	Gen. (0.3236)	0.3236	\$ 3,882	\$ 16
Oaks	138	\$ 2,655,532	Fire (0.3) Gen. (0.4127)	0.7127	\$ 18,926	\$ 137
Oakview	393	\$ 6,427,954	Fire (0.1055) Fire & Amb Temp (0.2873) Gen. (0.4085)	0.8013	\$ 51,507	\$ 131
Oakwood	203	\$ 4,417,507	Gen. - Temp (0.22) Gen. (0.28) Fire (0.3)	0.8	\$ 35,340	\$ 174
Oakwood Park	180	\$ 2,590,478	Gen. (0.2432)	0.2432	\$ 6,300	\$ 35
Old Appleton	85	\$ 800,960	Gen. (0.3147)	0.3147	\$ 2,521	\$ 30
Old Monroe	304	\$ 2,912,709	Gen. (0.4367)	0.4367	\$ 12,720	\$ 42
Olean	163	\$ 599,477	Gen. (0.2926)	0.2926	\$ 1,754	\$ 11
Olympian Village	684	\$ 4,218,538	Road (0.1217) Gen. (0.2341)	0.3558	\$ 15,010	\$ 22

Small Municipalities		Assessed Value	Levies	Total Levy	Total Revenue *	Rev / Capita
Municipality	Pop.					
Oran	1,246	\$ 7,948,699	Park (0.1882) Gen. (0.627)	0.8152	\$ 64,798	\$ 52
Oregon	881	\$ 6,343,224	Health (0.1696) Library (0.2395) Debt (0.8518) Gen. (0.9285)	2.1894	\$ 138,879	\$ 158
Oronogo	2,130	\$ 19,077,350	Streets (0.1215) Gen. (0.2545)	0.376	\$ 71,731	\$ 34
Orrick	829	\$ 6,576,442	Debt (0.3516) Gen. (0.6518)	1.0034	\$ 65,988	\$ 80
Osborn	435	\$ 3,450,360	Gen. (0.717)	0.717	\$ 24,739	\$ 57
Osceola	797	\$ 5,391,382	Park (0.1) Gen. (0.71)	0.81	\$ 43,670	\$ 55
Osgood	47	\$ 110,186	Gen.-temp (0.3) Gen. (1)	1.3	\$ 1,432	\$ 30
Otterville	491	\$ 2,753,978	Gen. (0.8138)	0.8138	\$ 22,412	\$ 46
Owensville	2,477	\$ 38,696,033	Debt (0.0814) Park (0.2889) Gen. (0.2889)	0.6592	\$ 255,084	\$ 103
Paris	1,421	\$ 8,556,736	Streets (0.1193) Fire (0.1393) Cemetery (0.2611) Gen. (0.3341)	0.8538	\$ 73,057	\$ 51
Parkdale	196	\$ 1,429,830	Gen. (0.0951)	0.0951	\$ 1,360	\$ 7
Parkway	276	\$ 4,917,644	Gen. (0.3975)	0.3975	\$ 19,548	\$ 71
Parma	766	\$ 4,079,871	Gen. (0.6329)	0.6329	\$ 25,822	\$ 34
Parnell	192	\$ 473,851	Gen.-Temp (0.2992) Park (0.3988) Gen. (0.9969)	1.6949	\$ 8,031	\$ 42
Passaic	41	\$ 163,932	Gen. (1)	1	\$ 1,639	\$ 40
Pattonsburg	256	\$ 1,699,555	Gen. (1)	1	\$ 16,996	\$ 66
Pendleton	53	\$ 336,146	Gen. (0.5)	0.5	\$ 1,681	\$ 32
Penermon	76	\$ 149,150	Gen. (0.4211)	0.4211	\$ 628	\$ 8
Perry	663	\$ 6,278,971	Fire (0.0972) Gen. (0.5472)	0.6444	\$ 40,462	\$ 61
Phillipsburg	227	\$ 1,180,111	Gen. (0.4547)	0.4547	\$ 5,366	\$ 24
Pickering	150	\$ 650,041	Gen. (0.78) Streets - Temp (1)	1.78	\$ 11,571	\$ 77
Piedmont	1,913	\$ 18,780,603	Cemetery (0.03) Library (0.097) Lights (0.13) Gen. (0.22)	0.477	\$ 89,583	\$ 47
Pierce City	1,457	\$ 9,018,879	Fire (0.1146) Park (0.1146) Gen. (0.513)	0.7422	\$ 66,938	\$ 46
Pilot Grove	746	\$ 4,928,459	Gen. (0.6876)	0.6876	\$ 33,888	\$ 45
Pilot Knob	675	\$ 5,864,732	Gen. (0.3811)	0.3811	\$ 22,350	\$ 33
Pineville	866	\$ 6,092,969	Gen. (0.4385)	0.4385	\$ 26,718	\$ 31
Platte Woods	457	\$ 10,640,483	Gen. (0.6)	0.6	\$ 63,843	\$ 140
Plattsburg	2,416	\$ 26,670,575	Cemetery-temp (0.0185) Recreation (0.0464) Lights (0.0825) Park (0.1307) Police (0.2054) Gen. (0.5417)	1.0252	\$ 273,427	\$ 113
Pocahontas	128	\$ 608,515	Gen. (0.5152)	0.5152	\$ 3,135	\$ 24
Polo	604	\$ 4,017,369	Debt (0.398) Gen. (0.7032)	1.1012	\$ 44,239	\$ 73
Portage Des Sioux	346	\$ 5,048,449	Debt (0.1904) Gen. (0.6792)	0.8696	\$ 43,901	\$ 127
Powersville	81	\$ 332,440	Gen. (0.4665)	0.4665	\$ 1,551	\$ 19
Prairie Home	227	\$ 1,939,468	Gen. (0.9534)	0.9534	\$ 18,491	\$ 81
Prathersville	130	\$ 2,481,442	Gen. (0.2805)	0.2805	\$ 6,960	\$ 54
Princeton	947	\$ 7,728,662	Band (0.1) Gen. (0.9039)	1.0039	\$ 77,588	\$ 82
Purcell	388	\$ 2,132,065	Gen. (0.3117)	0.3117	\$ 6,646	\$ 17
Purdin	207	\$ 554,847	Gen. (1)	1	\$ 5,548	\$ 27
Purdy	1,157	\$ 3,957,178	Gen. (0.4017)	0.4017	\$ 15,896	\$ 14
Puxico	1,145	\$ 6,461,197	Library (0.0707) Cemetery (0.1009) Health (0.1009) Park (0.212) Gen. (0.4948)	0.9793	\$ 63,275	\$ 55
Queen City	610	\$ 2,946,670	Gen. (1)	1	\$ 29,467	\$ 48

Table III. A.

Small Municipalities		Assessed Value	Levies	Total Levy	Total Revenue *	Rev / Capita
Municipality	Pop.					
Quitman	46	\$ 127,634	Gen. (1)	1	\$ 1,276	\$ 28
Qulin	480	\$ 2,424,727	Gen. (0.4595)	0.4595	\$ 11,142	\$ 23
Randolph	50	\$ 5,671,273	Gen. (0.4388)	0.4388	\$ 24,886	\$ 498
Ravenwood	442	\$ 2,469,741	Gen. (0.7285) Streets (0.75)	1.4785	\$ 36,515	\$ 83
Raymondville	438	\$ 2,010,630	Gen. (0.38)	0.38	\$ 7,640	\$ 17
Rayville	195	\$ 789,226	Gen. (0.5) Fire (0.65)	1.15	\$ 9,076	\$ 47
Rea	56	\$ 327,164	Gen. (0.3238)	0.3238	\$ 1,059	\$ 19
Reeds	110	\$ 741,032	Gen. (0.18)	0.18	\$ 1,334	\$ 12
Reeds Spring	746	\$ 5,142,619	Gen. (0.6084)	0.6084	\$ 31,288	\$ 42
Renick	236	\$ 935,312	Gen. (0.5)	0.5	\$ 4,677	\$ 20
Revere	114	\$ 548,968	Gen. (1)	1	\$ 5,490	\$ 48
Rhineland	165	\$ 2,345,330	Gen. (0.75)	0.75	\$ 17,590	\$ 107
Rich Hill	1,493	\$ 6,459,873	Health (0.1322) Library (0.2468) Park (0.2542) Gen. (0.6304)	1.2636	\$ 81,627	\$ 55
Richards	93	\$ 370,176	Streets (0.2492) Gen. (0.4984)	0.7476	\$ 2,767	\$ 30
Richland	1,775	\$ 12,891,365	Gen. (0.5916)	0.5916	\$ 76,265	\$ 43
Ridgely	97	\$ 1,065,486	Gen. (0.3029)	0.3029	\$ 3,227	\$ 33
Ridgeway	534	\$ 1,945,088	Park (0.05) Gen. (1)	1.05	\$ 20,423	\$ 38
Risco	351	\$ 2,153,092	Gen. (0.6998)	0.6998	\$ 15,067	\$ 43
Ritchey	80	\$ 359,210	Gen. (0.5359)	0.5359	\$ 1,925	\$ 24
River Bend	9	\$ 1,819,893	Gen. (0.2325) Gen. - Temp (0.4305)	0.663	\$ 12,066	\$ 1,341
Rocheport	202	\$ 2,455,078	Gen. (0.2571)	0.2571	\$ 6,312	\$ 31
Rock Port	1,313	\$ 9,713,911	Park (0.3472) Gen. (0.8681)	1.2153	\$ 118,053	\$ 90
Rockaway Beach	589	\$ 6,115,468	Gen. (0.6693)	0.6693	\$ 40,931	\$ 69
Rockville	167	\$ 969,034	Streets (0.3974) Gen. (0.8557)	1.2531	\$ 12,143	\$ 73
Roscoe	109	\$ 537,127	Gen. (0.4809)	0.4809	\$ 2,583	\$ 24
Rosebud	374	\$ 4,030,715	Gen. (0.4151)	0.4151	\$ 16,731	\$ 45
Rosendale	182	\$ 503,106	Gen. (0.9899)	0.9899	\$ 4,980	\$ 27
Rothville	86	\$ 289,450	Gen. (0.73)	0.73	\$ 2,113	\$ 25
Rush Hill	130	\$ 575,530	Gen. (0.4068)	0.4068	\$ 2,341	\$ 18
Rushville	271	\$ 1,299,685	Gen. (0.4625)	0.4625	\$ 6,011	\$ 22
Russellville	729	\$ 7,135,158	Gen. (0.7243)	0.7243	\$ 51,680	\$ 71
Rutledge	100	\$ 408,213	Gen. (0.423)	0.423	\$ 1,727	\$ 17
Saginaw	309	\$ 3,599,224	Gen. (0.2)	0.2	\$ 7,198	\$ 23
Salisbury	1,575	\$ 14,352,639	Library (0.0974) Museum (0.1281) Park (0.1675) Gen. (0.6994)	1.0924	\$ 156,788	\$ 100
Sarcoxie	1,368	\$ 9,295,541	Health (0) Park (0.1042) Gen. (0.5451)	0.6493	\$ 60,356	\$ 44
Schell City	282	\$ 991,113	Gen. (0.774)	0.774	\$ 7,671	\$ 27
Scotsdale	211	\$ 2,582,479	Gen. (0.331)	0.331	\$ 8,548	\$ 41
Sedgwickville	192	\$ 1,081,568	Gen. (0.4709)	0.4709	\$ 5,093	\$ 27
Seligman	919	\$ 3,734,231	Streets (0.1623) Gen. (0.264)	0.4263	\$ 15,919	\$ 17
Senath	1,595	\$ 9,438,973	Health (0.1) Gen. (0.57)	0.67	\$ 63,241	\$ 40
Seneca	2,260	\$ 16,261,811	Park (0.0486) Gen. (0.4276)	0.4762	\$ 77,439	\$ 34
Seymour	2,022	\$ 14,475,275	Cemetery Fund (0.0487) Library (0.0595) Park (0.0779) Gen. (0.3508)	0.5369	\$ 77,718	\$ 38
Shelbina	1,820	\$ 19,950,403	Library (0.2384) Gen. (0.8124)	1.0508	\$ 209,639	\$ 115
Shelbyville	664	\$ 3,647,108	Gen. - Temp (0.2954) Gen. (0.8388)	1.1342	\$ 41,365	\$ 62
Sheldon	520	\$ 2,391,651	Streets (0.1721) Gen. (0.5373)	0.7094	\$ 16,966	\$ 33

Table III. A.

Property Tax

Small Municipalities		Assessed Value	Levies	Total Levy	Total Revenue *	Rev / Capita
Municipality	Pop.					
Sheridan	165	\$ 818,230	Gen. (1)	1	\$ 8,182	\$ 50
Shoal Creek Drive	358	\$ 2,716,160	Gen. (0.2021)	0.2021	\$ 5,489	\$ 15
Shoal Creek Estates	54	\$ 1,030,592	Gen. (0.4881)	0.4881	\$ 5,030	\$ 93
Sibley	329	\$ 3,239,218	Gen. (0.3845)	0.3845	\$ 12,455	\$ 38
Silex	242	\$ 1,567,279	Gen. (0.2371)	0.2371	\$ 3,716	\$ 15
Silver Creek	637	\$ 8,060,521	Gen. (0.1592)	0.1592	\$ 12,832	\$ 20
Skidmore	333	\$ 1,269,443	Gen. (0.9999) Streets (0.9999)	1.9998	\$ 25,386	\$ 76
Slater	1,920	\$ 13,287,197	Park (0.195) Library (0.2194) Gen. (0.702)	1.1164	\$ 148,338	\$ 77
Smithton	515	\$ 3,871,368	Gen. (0.7982)	0.7982	\$ 30,901	\$ 60
South Gifford	72	\$ 90,527	Gen. (0.5)	0.5	\$ 453	\$ 6
South Gorin	140	\$ 704,996	Fire (0.1852) Gen. (0.741)	0.9262	\$ 6,530	\$ 47
South Greenfield	130	\$ 700,962	Gen. (0.4806)	0.4806	\$ 3,369	\$ 26
South Lineville	35	\$ 283,310	Gen. (0.4053)	0.4053	\$ 1,148	\$ 33
Southwest City	917	\$ 17,469,201	Debt (0.1632) Gen. (0.65)	0.8132	\$ 142,060	\$ 155
Sparta	1,194	\$ 11,730,701	Gen. (0.3762)	0.3762	\$ 44,131	\$ 37
Spickard	304	\$ 1,030,533	Gen. (1)	1	\$ 10,305	\$ 34
St Elizabeth	307	\$ 3,662,816	Gen. (0.2152)	0.2152	\$ 7,882	\$ 26
St Mary	382	\$ 4,097,195	Gen. (0.8301)	0.8301	\$ 34,011	\$ 89
St Paul	1,668	\$ 40,260,358	Gen. (0.165)	0.165	\$ 66,430	\$ 40
Stanberry	1,135	\$ 8,691,482	Park (0.166) Streets (0.3698) Gen. (0.6266)	1.1624	\$ 101,030	\$ 89
Steele	2,124	\$ 12,297,692	Park (0.1512) Library (0.1512) Health (0.1512) Gen. (0.524)	0.9776	\$ 120,222	\$ 57
Steelville	1,478	\$ 13,367,029	Gen. (0.337)	0.337	\$ 45,047	\$ 30
Stella	187	\$ 1,142,735	Gen. (0.8)	0.8	\$ 9,142	\$ 49
Stewartsville	741	\$ 5,610,980	Lights (0.1243) Gen. (0.5164)	0.6407	\$ 35,950	\$ 49
Stockton	2,016	\$ 23,436,959	Park (0) Gen. (0.406)	0.406	\$ 95,154	\$ 47
Stotesbury	42	\$ 42,871	Streets (0.045) Lights (0.0924) Gen. (0.3245)	0.4619	\$ 198	\$ 5
Stotts City	265	\$ 854,074	Gen. (0.4707)	0.4707	\$ 4,020	\$ 15
Stoutland	188	\$ 838,818	Gen. (0.69)	0.69	\$ 5,788	\$ 31
Stoutsville	43	\$ 462,391	Gen. (0.1763)	0.1763	\$ 815	\$ 19
Stover	1,041	\$ 8,185,290	Gen. (0.4813)	0.4813	\$ 39,396	\$ 38
Strafford	2,136	\$ 20,800,489	Gen. (0.3702)	0.3702	\$ 77,003	\$ 36
Strasburg	136	\$ 903,489	Gen. (0.8831)	0.8831	\$ 7,979	\$ 59
Sturgeon	917	\$ 6,276,465	Gen. (0.55)	0.55	\$ 34,521	\$ 38
Summersville	554	\$ 3,381,468	Gen. (0.5823) Debt (0.6566)	1.2389	\$ 41,893	\$ 76
Sumner	133	\$ 745,303	Streets (0.25) Gen. (1)	1.25	\$ 9,316	\$ 70
Sunrise Beach	399	\$ 12,176,957	Gen. (0)	0	\$ -	\$ -
Sweet Springs	1,530	\$ 10,024,538	Debt (0.1905) Library (0.2128) Park (0.354) Gen. (0.7449)	1.5022	\$ 150,589	\$ 98
Syracuse	186	\$ 1,830,961	Gen. (0.6899)	0.6899	\$ 12,632	\$ 68
Tallapoosa	185	\$ 461,776	Gen. (0.8233)	0.8233	\$ 3,802	\$ 21
Taos	858	\$ 10,708,239	Gen. (0.2709)	0.2709	\$ 29,009	\$ 34
Tarkio	1,827	\$ 11,947,798	Park (0.3026) Debt (0.3239) Lights (0.645) Gen. (0.7818)	2.0533	\$ 245,324	\$ 134
Thayer	2,158	\$ 14,432,283	Gen. (0.444)	0.444	\$ 64,079	\$ 30
Theodosia	250	\$ 3,712,271	Gen. (0.294)	0.294	\$ 10,914	\$ 44

Table III. A.

Small Municipalities		Assessed Value	Levies	Total Levy	Total Revenue *	Rev / Capita
Municipality	Pop.					
Tina	188	\$ 989,319	Gen. (1)	1	\$ 9,893	\$ 53
Tindall	64	\$ 544,120	Gen. (0.45)	0.45	\$ 2,449	\$ 38
Tracy	209	\$ 2,180,684	Gen. (0.651) Debt (0.847)	1.498	\$ 32,667	\$ 156
Trimble	476	\$ 6,389,875	Gen. (0.3252) Debt (0.3952)	0.7204	\$ 46,033	\$ 97
Triplett	60	\$ 333,971	Gen. (0.9998)	0.9998	\$ 3,339	\$ 56
Truesdale	630	\$ 16,377,048	Debt (0.0575) Gen. (0.6446)	0.7021	\$ 114,983	\$ 183
Truxton	118	\$ 326,450	Gen. (0.4881)	0.4881	\$ 1,593	\$ 14
Turney	157	\$ 1,209,831	Gen. (0.3396)	0.3396	\$ 4,109	\$ 26
Tuscumbia	223	\$ 1,278,344	Gen. (0.3158)	0.3158	\$ 4,037	\$ 18
Umber View Heights	57	\$ 761,565	Gen. (0.214)	0.214	\$ 1,630	\$ 29
Union Star	398	\$ 2,082,245	Streets (0.3234) Lights (0.3556) Gen. (0.4203)	1.0993	\$ 22,890	\$ 58
Unionville	1,882	\$ 10,882,413	Park (0.1888) Fire (0.1888) Gen. (0.934)	1.3116	\$ 142,734	\$ 76
Urbana	433	\$ 2,832,392	Gen. (0.5462)	0.5462	\$ 15,471	\$ 36
Urich	508	\$ 3,009,247	Park (0.2921) Gen. (0.9465)	1.2386	\$ 37,273	\$ 73
Vandiver	81	\$ 2,429,566	Gen. (0.29)	0.29	\$ 7,046	\$ 87
Vanduser	210	\$ 1,110,811	Fire (0.1) Gen. (0.3712)	0.4712	\$ 5,234	\$ 25
Verona	725	\$ 9,600,169	Gen. (0.6111)	0.6111	\$ 58,667	\$ 81
Viburnum	790	\$ 8,187,665	Solid Waste Landfill (0.1) Health (0.2) Park (0.23) Gen. (1)	1.53	\$ 125,271	\$ 159
Vienna	643	\$ 6,781,410	Gen. (0.5733)	0.5733	\$ 38,878	\$ 60
Waco	92	\$ 682,739	Gen. (0.2072)	0.2072	\$ 1,415	\$ 15
Walker	272	\$ 1,441,619	Lights (0.05) Streets (0.1355) Gen. (0.5296)	0.7151	\$ 10,309	\$ 38
Walnut Grove	671	\$ 5,323,414	Gen. (0.5399)	0.5399	\$ 28,741	\$ 43
Wardell	252	\$ 1,379,829	Health (0.0984) Gen. (0.65)	0.7484	\$ 10,327	\$ 41
Warsaw	2,229	\$ 23,898,236	Park (0.1156) Gen. (0.4309)	0.5465	\$ 130,604	\$ 59
Washburn	472	\$ 2,672,512	Gen. (0.3522)	0.3522	\$ 9,413	\$ 20
Watson	116	\$ 402,401	Gen.-Temp (0.3) Gen. (0.5)	0.8	\$ 3,219	\$ 28
Waverly	785	\$ 7,393,657	Streets (0.1904) Gen. (0.4717)	0.6621	\$ 48,953	\$ 62
Wayland	400	\$ 5,318,859	Streets (0.2231) Gen. (0.5778)	0.8009	\$ 42,599	\$ 106
Weatherby	117	\$ 418,480	Gen.-Temp (0.3) Gen. (0.4872)	0.7872	\$ 3,294	\$ 28
Weatherby Lake	1,852	\$ 40,795,338	Park (0.2069) Debt (0.5596) Gen. (1)	1.7665	\$ 720,650	\$ 389
Weaubleau	528	\$ 2,456,119	Gen. (0.355)	0.355	\$ 8,719	\$ 17
Weldon Springs Heights	74	\$ 2,234,128	Gen. (0.4481)	0.4481	\$ 10,011	\$ 135
Wellington	761	\$ 6,335,148	Gen. (0.456)	0.456	\$ 28,888	\$ 38
Wellsville	1,343	\$ 8,552,332	Library (0.1987) Gen. (0.7251)	0.9238	\$ 79,006	\$ 59
Wentworth	148	\$ 805,929	Gen. (0.2768)	0.2768	\$ 2,231	\$ 15
West Line	131	\$ 741,605	Gen. (0.6127)	0.6127	\$ 4,544	\$ 35
Westboro	158	\$ 773,362	Lights (0.25) Streets (0.9) Gen. (1) Debt (2.0526)	4.2026	\$ 32,501	\$ 206
Weston	1,650	\$ 20,302,702	Lights (0.1279) Park (0.1646) Gen. (0.452)	0.7445	\$ 151,154	\$ 92
Wheatland	396	\$ 3,508,829	Gen. (0.3237)	0.3237	\$ 11,358	\$ 29
Wheaton	740	\$ 3,492,754	Gen. (0.4456)	0.4456	\$ 15,564	\$ 21
Wheeling	256	\$ 868,453	Gen. (0.75)	0.75	\$ 6,513	\$ 25
Whitewater	117	\$ 544,544	Gen. (0.6872)	0.6872	\$ 3,742	\$ 32
Willow Springs	2,147	\$ 17,593,524	Library (0.1465) Gen. (0.4588)	0.6053	\$ 106,494	\$ 50
Wilson City	165	\$ 179,412	Gen. (0.4247)	0.4247	\$ 762	\$ 5

Table III. A.

Small Municipalities		Assessed Value	Levies	Total Levy	Total Revenue *	Rev / Capita
Municipality	Pop.					
Winfield	890	\$ 11,511,129	Gen. (0.3666)	0.3666	\$ 42,200	\$ 47
Winona	1,327	\$ 6,627,253	Gen. (0)	0	\$ -	\$ -
Winston	247	\$ 1,087,022	Streets (0.3) Gen. (0.4554)	0.7554	\$ 8,211	\$ 33
Wood Heights	755	\$ 7,496,586	Gen. (0.35) Debt (0.6414)	0.9914	\$ 74,321	\$ 98
Woodridge	43	\$ 220,407	Gen. (0.7)	0.7	\$ 1,543	\$ 36
Worth	84	\$ 176,990	Gen. (0.5)	0.5	\$ 885	\$ 11
Worthington	84	\$ 271,038	Gen. (0.3515)	0.3515	\$ 953	\$ 11
Wyaconda	295	\$ 1,442,247	Gen. (0.9349)	0.9349	\$ 13,484	\$ 46
Wyatt	345	\$ 1,704,106	Gen. (0.7334)	0.7334	\$ 12,498	\$ 36
Zalma	95	\$ 469,982	Gen. (1)	1	\$ 4,700	\$ 49

Medium Muni's		Assessed Value	Levies	Total Levy	Total Revenue *	Rev / Capita
Municipality	Pop.					
Aurora	7,441	\$ 71,980,472	Park (0.1374) Debt (0.151) Gen. (0.3531)	0.6415	\$ 461,755	\$ 62
Battlefield	4,201	\$ 51,407,380	Debt (0.1762) Gen. (0.2862)	0.4624	\$ 237,708	\$ 57
Bethany	3,075	\$ 26,848,328	Park (0) Road (0.3111) Gen. (0.5503)	0.8614	\$ 231,271	\$ 75
Boonville	8,752	\$ 89,822,980	Gen. (0.62)	0.62	\$ 556,902	\$ 64
Bowling Green	5,248	\$ 30,438,248	Park (0) Cemetery (0.0915) Library (0.1829) Gen. (0.593)	0.8674	\$ 264,021	\$ 50
Branson	7,499	\$ 471,418,771	Gen. (0.4535)	0.4535	\$ 2,137,884	\$ 285
Brookfield	4,358	\$ 36,867,343	Cemetery (0.1) Park (0.2) Library (0.3603) Gen. (0.6994)	1.3597	\$ 501,285	\$ 115
Buckner	2,784	\$ 25,129,509	Gen. (0.5556)	0.5556	\$ 139,620	\$ 50
Buffalo	3,289	\$ 29,950,184	Gen. (0.5069)	0.5069	\$ 151,817	\$ 46
Butler	4,269	\$ 42,182,814	Lake (0.0149) Park (0.035) Gen. (0.59)	0.6399	\$ 269,928	\$ 63
Byrnes Mill	2,886	\$ 33,050,960	Gen. (0.4039)	0.4039	\$ 133,493	\$ 46
California	4,159	\$ 44,243,996	Park (0.1442) Gen. (0.3653)	0.5095	\$ 225,423	\$ 54
Cameron	9,141	\$ 67,640,501	Band Revenue (0.0815) Park (0.1428) Library (0.1633) Gen. (0.5811)	0.9687	\$ 655,234	\$ 72
Carl Junction	7,172	\$ 74,652,329	Debt (0.2327) Gen. (0.4573)	0.69	\$ 515,101	\$ 72
Carrollton	3,896	\$ 31,812,227	Park (0.2564) Library (0.2668) Gen. (0.6771)	1.2003	\$ 381,842	\$ 98
Caruthersville	6,237	\$ 44,008,313	Cemetery (0.0485) Library (0.097) Health (0.1688) Sewer (0.1913) Gen. (0.5622)	1.0678	\$ 469,921	\$ 75
Cassville	3,245	\$ 37,317,922	Gen. (0)	0	\$ -	\$ -
Centralia	3,676	\$ 41,769,461	Park (0.2873) Gen. (0.6415)	0.9288	\$ 387,955	\$ 106
Chaffee	2,953	\$ 17,502,309	Park (0.1641) Library (0.1641) Gen. (0.7691)	1.0973	\$ 192,053	\$ 65
Charleston	5,190	\$ 28,583,565	Park (0.18) Gen. (0.7)	0.88	\$ 251,535	\$ 48
Chillicothe	8,688	\$ 90,159,184	Temp Gen Indus Imp (0) Park (0.1791) Gen. (0.6374)	0.8165	\$ 736,150	\$ 85
Clinton	9,432	\$ 112,439,812	Park (0.1398) Gen. (0.4993)	0.6391	\$ 718,603	\$ 76
Cottleville	2,802	\$ 81,425,327	Gen. (0.3164)	0.3164	\$ 257,630	\$ 92
Crystal City	4,549	\$ 74,485,286	Park (0.1291) Library (0.1291) Gen. (0.4891)	0.7473	\$ 556,629	\$ 122
Dardenne Prairie	7,883	\$ 240,596,554	Gen. (0.1159)	0.1159	\$ 278,851	\$ 35

Medium Muni's		Assessed Value	Levies	Total Levy	Total Revenue *	Rev / Capita
Municipality	Pop.					
De Soto	6,504	\$ 63,553,180	Park (0.109) Library (0.1819) Gen. (0.4274)	0.7183	\$ 456,502	\$ 70
Desloge	5,152	\$ 33,840,654	Gen. (0.436)	0.436	\$ 147,545	\$ 29
Dexter	7,704	\$ 93,359,159	Library (0.1427) Gen. (0.5096)	0.6523	\$ 608,982	\$ 79
East Prairie	3,123	\$ 16,042,203	Gen. (0.7346)	0.7346	\$ 117,846	\$ 38
El Dorado Springs	3,729	\$ 31,825,526	Recreation (0.095) Band (0.0954) Park (0.1928) Gen. (0.5207)	0.9039	\$ 287,671	\$ 77
Elsberry	2,586	\$ 13,700,672	Cemetery (0.1553) Gen. (0.5178)	0.6731	\$ 92,219	\$ 36
Fayette	2,686	\$ 16,003,403	Gen. (0.5395)	0.5395	\$ 86,338	\$ 32
Fredericktown	4,097	\$ 32,057,971	Park (0.1195) Gen. (0.6893)	0.8088	\$ 259,285	\$ 63
Grain Valley	9,822	\$ 156,260,396	Health (0.05) Park (0.1207) Gen. (0.5776) Debt (0.9483)	1.6966	\$ 2,651,114	\$ 270
Greenwood	4,638	\$ 64,170,245	GR-Hydrant Temp (0.0183) Gen. (0.4238) GR-Fire Temp (0.5752)	1.0173	\$ 652,804	\$ 141
Harrisonville	9,755	\$ 115,170,896	Ambulance (0.1195) Park (0.1195) Gen. (0.5278)	0.7668	\$ 883,130	\$ 91
Hayti	2,974	\$ 20,922,610	Cemetery (0.05) Health (0.1447) Library (0.1756) Park (0.2376) Gen. (0.5269)	1.1348	\$ 237,430	\$ 80
Herculaneum	3,390	\$ 64,369,681	Gen. (0.6396)	0.6396	\$ 411,708	\$ 121
Hermann	2,729	\$ 34,754,459	Park (0.0091) Band (0.01) Gen. (0.3476)	0.3667	\$ 127,445	\$ 47
Higginsville	4,551	\$ 33,885,727	Library (0.1677) Park (0.3279) Gen. (0.412)	0.9076	\$ 307,547	\$ 68
Holden	2,567	\$ 16,680,796	Debt (0.1186) Gen. (0.7228)	0.8414	\$ 140,352	\$ 55
Hollister	3,891	\$ 43,101,356	Debt (0.2935) Gen. (0.5527)	0.8462	\$ 364,724	\$ 94
Kearney	8,214	\$ 127,667,063	Debt (0.05) Gen. (0.58)	0.63	\$ 804,302	\$ 98
Kimberling City	2,523	\$ 39,226,241	Gen. (0.4347)	0.4347	\$ 170,516	\$ 68
Knob Noster	3,282	\$ 18,192,200	Fire (0.2942) Gen. (0.6675)	0.9617	\$ 174,954	\$ 53
Lamar	4,529	\$ 56,911,773	Memorial Fund (0.1353) Park (0.1353) Gen. (0.4348)	0.7054	\$ 401,456	\$ 89
Lexington	4,536	\$ 43,371,412	Health (0.1356) Park (0.2541) Gen. (0.5002)	0.8899	\$ 385,962	\$ 85
Louisiana	3,781	\$ 32,380,598	Library (0.0979) Gen. (0.7199)	0.8178	\$ 264,809	\$ 70
Macon	5,461	\$ 58,272,170	Library (0.2283) Gen. (0.5707)	0.799	\$ 465,595	\$ 85
Malden	4,505	\$ 28,823,819	Gen. (0.6844)	0.6844	\$ 197,270	\$ 44
Marshfield	7,118	\$ 69,828,636	Cemetery (0.1) Park (0.1) Debt (0.37)	0.57	\$ 398,023	\$ 56
Mountain Grove	4,620	\$ 42,028,941	Gen. (0) Park (0)	0	\$ -	\$ -
Mountain View	2,598	\$ 23,444,882	Gen. (0) Library (0)	0	\$ -	\$ -
Nevada	8,318	\$ 85,052,540	Park (0) Library (0.2) Gen. (0.6696)	0.8696	\$ 739,617	\$ 89
New Madrid	3,033	\$ 25,841,047	Additional Gen. Rev. (0.2087) Gen. (0.5765)	0.7852	\$ 202,904	\$ 67
North Kansas City	5,558	\$ 315,543,863	Park (0.1192) Library (0.1949) Pension (0.2052) Gen. (0.32)	0.8393	\$ 2,648,360	\$ 476
Oak Grove	6,838	\$ 89,626,842	Debt (0.2266) Gen. (0.5996) Gen. (0.17)	0.9962	\$ 892,863	\$ 131
Odessa	4,721	\$ 50,447,051	Park (0.1357) Gen. (0.5137)	0.6494	\$ 327,603	\$ 69
Pacific	7,209	\$ 114,949,714	Gen. (0.3623)	0.3623	\$ 416,463	\$ 58
Palmyra	3,417	\$ 35,959,480	Gen. (0.6017)	0.6017	\$ 216,368	\$ 63
Park Hills	8,841	\$ 43,812,512	Gen. (0.6813)	0.6813	\$ 298,495	\$ 34
Parkville	5,247	\$ 167,927,385	Gen.-Temp (0.125) Gen. (0.4734)	0.5984	\$ 1,004,877	\$ 192
Peculiar	4,472	\$ 46,984,257	Debt (0.4) Gen. (0.4231)	0.8231	\$ 386,727	\$ 86

Table III. A.

Property Tax

Medium Muni's		Assessed Value	Levies	Total Levy	Total Revenue *	Rev / Capita
Municipality	Pop.					
Perryville	8,143	\$ 113,876,426	Park (0.16) Debt (0.21) Gen. (0.36)	0.73	\$ 831,298	\$ 102
Pevely	4,572	\$ 89,210,629	Gen. (0.7715)	0.7715	\$ 688,260	\$ 151
Platte City	4,805	\$ 74,981,725	Debt (0.5) Gen. (0.5095)	1.0095	\$ 756,941	\$ 158
Pleasant Hill	7,026	\$ 86,323,210	Park (0.0711) Health (0.0711) Debt (0.1077) Road (0.1334) Gen. (0.3557)	0.739	\$ 637,929	\$ 91
Pleasant Valley	3,494	\$ 44,020,718	Gen. (0.6208)	0.6208	\$ 273,281	\$ 78
Portageville	2,941	\$ 29,384,492	Park (0.1292) Health (0.1506) Gen. (0.5705)	0.8503	\$ 249,856	\$ 85
Potosi	2,756	\$ 24,804,430	Gen. (0.5698)	0.5698	\$ 141,336	\$ 51
Richmond	5,892	\$ 57,377,843	Park (0.1481) Debt (0.4253) Gen. (0.5926)	1.166	\$ 669,026	\$ 114
Riverview Estates		\$ 1,063,710	Gen. (0.5)	0.5	\$ 5,319	\$ 2
	2,941					
Rogersville	2,898	\$ 26,392,254	Gen. (0.3077) Debt (0.3887)	0.6964	\$ 183,796	\$ 63
Salem	4,819	\$ 45,486,167	Library (0.2742) Gen. (0.62)	0.8942	\$ 406,737	\$ 84
Savannah	5,041	\$ 47,316,724	Debt (0.1692) Park (0.2812) Gen. (0.4407)	0.8911	\$ 421,639	\$ 84
Scott City	4,548	\$ 38,686,887	Cemetery (0.05) Park (0.1804) Debt (0.5036) Gen. (0.5051)	1.2391	\$ 479,369	\$ 105
Smithville	7,851	\$ 127,476,724	Gen. (0.4487)	0.4487	\$ 571,988	\$ 73
St Clair		\$ 57,736,714	Park (0.1462) Debt (0.3594) Gen. (0.4682)	0.9738	\$ 562,240	\$ 127
	4,429					
St James	4,081	\$ 33,807,870	Park (0.0597) Gen. (0.3845)	0.4442	\$ 150,175	\$ 37
St Robert	3,422	\$ 71,222,710	Gen. (0.2997)	0.2997	\$ 213,454	\$ 62
Ste Genevieve		\$ 58,131,364	Cemetery (0.045) Band (0.0721) Park (0.117) Gen. (0.4501)	0.6842	\$ 397,735	\$ 89
	4,444					
Sugar Creek	3,543	\$ 50,917,345	Health (0.1272) Gen. (0.9413)	1.0685	\$ 544,052	\$ 154
Sullivan	6,695	\$ 77,006,737	Library (0.1006) Gen. (0.3886)	0.4892	\$ 376,717	\$ 56
Tipton	3,307	\$ 23,209,452	Debt (0.2971) Gen. (0.6829)	0.98	\$ 227,453	\$ 69
Trenton	6,018	\$ 53,175,957	Park (0.15) Gen. (0.8051)	0.9551	\$ 507,884	\$ 84
Union	9,468	\$ 156,024,858	Park (0.1234) Gen. (0.5126)	0.636	\$ 992,318	\$ 105
Vandalia	4,350	\$ 18,313,166	Park (0.1628) Gen. (0.6992)	0.862	\$ 157,859	\$ 36
Versailles	2,711	\$ 29,005,641	Gen. (0.5619)	0.5619	\$ 162,983	\$ 60
Warrenton	7,155	\$ 100,569,874	Park (0.1494) Gen. (0.2521)	0.4015	\$ 403,788	\$ 56
Waynesville	3,796	\$ 40,429,750	Gen. (0.5546)	0.5546	\$ 224,223	\$ 59
Willard	3,354	\$ 37,398,545	Park (0.1239) Gen. (0.4048)	0.5287	\$ 197,726	\$ 59
Windsor	3,223	\$ 21,901,094	Recreation (0.0589) Pool (0.1177) Library (0.1977) Park (0.2287) Gen. (0.5866)	1.1896	\$ 260,535	\$ 81
Wright City	2,797	\$ 43,742,363	Debt (0.0723) Park (0.0856) Lights (0.171) Gen. (0.4605)	0.7894	\$ 345,302	\$ 123

Large Muni's		Assessed Value	Levies	Total Levy	Total Revenue *	Rev / Capita
Municipality	Pop.					
Arnold	20,589	\$ 328,714,545	Gen. (0.4246)	0.4246	\$ 1,395,722	\$ 68
Belton	24,436	\$ 220,545,625	Park (0.231) Gen. (0.5197) Debt (0.8)	1.5507	\$ 3,420,001	\$ 140
Blue Springs	55,031	\$ 744,248,275	Debt (0.15) Gen. (0.5471)	0.6971	\$ 5,188,155	\$ 94
Bolivar	10,892	\$ 93,038,834	Park (0) Gen. (0)	0	\$ -	\$ -
Cape Girardeau	37,156	\$ 522,002,523	Health (0.056) Gen. (0.2991)	0.3551	\$ 1,853,631	\$ 50
Carthage	13,699	\$ 169,961,918	Health (0.0793) Park (0.1504) Library (0.1742) Gen. (0.3486)	0.7525	\$ 1,278,963	\$ 93
Columbia	99,174	\$ 1,564,964,931	Gen. (0.41)	0.41	\$ 6,416,356	\$ 65
Excelsior Springs	11,840	\$ 132,465,081	Hospital (0.1604) Parks (0.1604) Recreation (0.1604) Gen. (0.572)	1.0532	\$ 1,395,122	\$ 118
Farmington	15,870	\$ 171,250,436	Debt (0.0518) Gen. (0.4337)	0.4855	\$ 831,421	\$ 52
Festus	11,223	\$ 149,231,820	Health (0.0804) Library (0.1074) Park (0.1074) Gen. (0.1548)	0.45	\$ 671,543	\$ 60
Fulton	12,817	\$ 99,881,633	Gen. (0.4608)	0.4608	\$ 460,255	\$ 36
Grandview	24,116	\$ 281,171,508	Park (0.114) Debt (0.38) Gen. (0.956)	1.45	\$ 4,076,987	\$ 169
Hannibal	17,456	\$ 172,966,202	Police & Fire (0.1324) Library (0.2948) Gen. (0.7533)	1.1805	\$ 2,041,866	\$ 117
Independence	110,704	\$ 1,121,899,777	Public Health & Recreation (0.2082) Gen. (0.4421) Indep. Sq. Spec. Benefit (0.4422)	1.0925	\$ 12,256,755	\$ 111
Jackson	13,514	\$ 175,057,331	Cemetery (0.0746) Band (0.0746) Library (0.1213) Park (0.1213) Gen. (0.5783)	0.9701	\$ 1,698,231	\$ 126
Jefferson City	40,564	\$ 800,195,971	Firemen Retirement (0.0953) Gen. (0.46)	0.5553	\$ 4,443,488	\$ 110
Joplin	49,100	\$ 549,443,459	Health (0.0471) Garbage (0.0471) Park (0.0471) Library (0.2347)	0.376	\$ 2,065,907	\$ 42
Kansas City	450,375	\$ 7,283,914,645	Museum (0.0184) Debt (0.14) Health Temp (0.2131) Health (0.4597) Gen. (0.632)	1.4632	\$ 106,578,239	\$ 237
Kennett	10,749	\$ 89,500,236	Special Park (0.099) Park (0.1485) Gen. (0.5418)	0.7893	\$ 706,425	\$ 66
Kirksville	17,139	\$ 155,750,817	Gen. (0.6393)	0.6393	\$ 995,715	\$ 58
Lake St Louis	13,904	\$ 306,115,639	Debt (0.3994) Gen. (0.5951)	0.9945	\$ 3,044,320	\$ 219
Lebanon	14,139	\$ 175,915,064	Park (0.2525) Gen. (0.2525)	0.505	\$ 888,371	\$ 63
Lee's Summit	82,820	\$ 1,649,887,084	Park (0.1539) Debt (0.4697) Gen. (0.869)	1.4926	\$ 24,626,215	\$ 297
Liberty	29,993	\$ 482,933,053	Park (0.1403) Gen. (0.7955)	0.9358	\$ 4,519,288	\$ 151
Marshall	12,213	\$ 111,060,592	Band (0.0469) Library (0.1795) Park (0.3024) Gen. (0.6995)	1.2283	\$ 1,364,157	\$ 112
Maryville	10,830	\$ 121,558,099	Debt (0.1194) Library (0.1424) Park (0.3153) Gen. (0.3153)	0.8924	\$ 1,084,784	\$ 100
Mexico	10,978	\$ 131,532,476	Health (0.1921) Park (0.1921) Gen. (0.3949)	0.7791	\$ 1,024,770	\$ 93
Moberly	14,093	\$ 130,627,514	Park (0.3138) Gen. (0.6763)	0.9901	\$ 1,293,343	\$ 92
Nixa	18,202	\$ 175,969,737	Gen. (0.3257)	0.3257	\$ 573,133	\$ 31
O'Fallon	74,976	\$ 1,548,342,490	Park (0.1209) Debt (0.29) Gen. (0.3324)	0.7433	\$ 11,508,830	\$ 154
Ozark	17,177	\$ 164,602,698	Park (0.0588) Gen. (0.2353)	0.2941	\$ 484,097	\$ 28
Poplar Bluff	17,029	\$ 213,779,919	Pension (0.0919) Library (0.138) Gen. (0.469)	0.6989	\$ 1,494,108	\$ 88
Raymore	17,238	\$ 231,780,495	Park (0.1251) Gen. (0.4647) Debt (0.717)	1.3068	\$ 3,028,908	\$ 176

Table III. A.

Large Muni's		Assessed Value	Levies	Total Levy	Total Revenue *	Rev / Capita
Municipality	Pop.					
Raytown	28,328	\$ 345,696,152	Park (0.1576) Gen. (0.3153)	0.4729	\$ 1,634,797	\$ 58
Republic	13,021	\$ 120,499,865	Lights (0.0685) Park (0.1199) Gen. (0.4453)	0.6337	\$ 763,608	\$ 59
Rolla	18,443	\$ 186,530,545	Park (0.1094) Library (0.1853) Gen. (0.4443)	0.739	\$ 1,378,461	\$ 75
Sedalia	20,862	\$ 230,275,301	Fire (0.045) Police (0.0823) Park (0.1464) Library (0.2021) Gen. (0.4209)	0.8967	\$ 2,064,879	\$ 99
Sikeston	17,043	\$ 184,908,202	Library (0.1609) Park (0.1609) Gen. (0.3693)	0.6911	\$ 1,277,901	\$ 75
Springfield	154,777	\$ 2,415,729,806	Art Museum (0.0382) Health (0.1245) Park (0.1826) Gen.-Temp (0.2619)	0.6072	\$ 14,668,311	\$ 95
St Charles	63,644	\$ 1,289,417,810	Debt (0.156) Park (0.225) Gen. (0.5)	0.881	\$ 11,359,771	\$ 178
St Peters	55,092	\$ 1,080,803,170	Debt (0.24) Gen. (0.53)	0.77	\$ 8,322,184	\$ 151
St. Joseph	73,912	\$ 890,471,486	Museum (0.0487) Park (0.1946) Health (0.2092) Library (0.4033) Gen. (0.7009) Special Business District (0.7796)	2.3363	\$ 20,804,085	\$ 281
Troy	11,722	\$ 158,158,170	Gen. (0.3212)	0.3212	\$ 508,004	\$ 43
Warrensburg	18,629	\$ 174,764,798	Park (0.1924) Gen. (0.3543)	0.5467	\$ 955,439	\$ 51
Washington	14,271	\$ 305,231,447	Gen. (0.5857)	0.5857	\$ 1,787,741	\$ 125
Webb City	11,302	\$ 109,299,843	Park (0.0815) Library (0.2421) Gen. (0.3596)	0.6832	\$ 746,737	\$ 66
Wentzville	22,478	\$ 603,230,779	Park (0.075) Gen. (0.8329)	0.9079	\$ 5,476,732	\$ 244
West Plains	11,662	\$ 126,545,523	Library (0.2235) Gen. (0.27)	0.4935	\$ 624,502	\$ 54

All data for year ended 2007. Source: Missouri State Auditor's Office.

* Total revenue figure based on total levy times assessed value divided by 100. Actual revenue may vary due to collection rates, collector fees and whether the tax is applied to personal property.

St. Louis County Municipalities		Res. Real Estate		Ag. Real Estate		Com. Real Estate		Personal Property		Revenue **	
Municipality	Levy	Actual Rate	Assessed Valuation	Actual Rate	Assessed Valuation	Actual Rate	Assessed Valuation	Actual Rate	Assessed Valuation	Revenue per Levy	Total Revenue
Bel Nor	Debt Service	0.2560	19,702,758	0.2560	0	0.2560	405,820	0.2560	2,753,956	\$ 58,528	
	General Revenue	0.4590	19,702,758	0.0000	0	0.4600	405,820	0.5530	2,753,956	\$ 107,532	\$ 166,060
Bel Ridge	Debt Service	0.1680	10,894,160	0.1680	0	0.1680	4,821,600	0.1680	0	\$ 26,402	
	General Revenue	0.3310	10,894,160	0.0000	0	0.3500	4,821,600	0.0000	0	\$ 52,935	\$ 79,338
Bella Villa	General Revenue	0.0000	8,260,980	0.0000	0	0.0000	608,688	0.0000	1,247,732	\$ -	\$ -
Bellef. Neighbors	General Revenue	0.1500	72,225,580	0.1500	260	0.1500	8,547,120	0.0000	15,715,353	\$ 121,159	\$ 121,159
Bellerive Acres	General Revenue	0.5510	3,872,770	0.0000	0	0.5070	218,470	0.7670	603,978	\$ 27,079	\$ 27,079
Berkeley	Debt Service	0.1720	49,169,000	0.1720	15,300	0.1720	103,252,468	0.1720	58,995,706	\$ 363,664	
	General Revenue	0.5680	49,169,000	0.8110	15,300	0.7640	103,252,468	0.9200	58,995,706	\$ 1,611,013	
	Pension	0.0870	49,169,000	0.1050	15,300	0.1010	103,252,468	0.1100	58,995,706	\$ 211,973	\$ 211,973
Beverly Hills	General Revenue	0.1740	2,879,560	0.0000	0	0.1840	1,431,298	0.2320	1,055,458	\$ 10,093	\$ 10,093
Black Jack	Debt Service	0.4300	72,043,100	0.4300	31,330	0.4300	3,926,911	0.4300	12,438,173	\$ 380,290	\$ 380,290
Breckenridge Hills	General Revenue	0.2000	25,079,870	0.0000	0	0.2000	10,829,385	0.0000	5,664,156	\$ 71,819	\$ 71,819
Brentwood	Pension	0.3110	159,019,490	0.0000	0	0.3170	139,924,190	0.3850	38,933,975	\$ 1,088,006	
	Debt Service	0.0700	159,019,490	0.0700	0	0.0700	139,924,190	0.0700	38,933,975	\$ 236,514	
	Library	0.1270	159,019,490	0.0000	0	0.1120	139,924,190	0.1790	38,933,975	\$ 428,362	
	General Revenue	0.0000	159,019,490	0.0000	0	0.1300	139,924,190	0.2070	38,933,975	\$ 262,495	\$ 262,495
Bridgeton	General Revenue	0.1600	122,863,350	0.0000	115,380	0.2050	305,168,856	0.0000	0	\$ 822,178	\$ 822,178
Calverton Park	General Revenue	0.2150	10,644,270	0.0000	0	0.2150	498,778	0.2150	1,776,460	\$ 27,777	\$ 27,777
Charlack	General Revenue	0.1740	8,494,470	0.0000	0	0.2060	2,657,340	0.2570	2,036,271	\$ 25,488	\$ 25,488
Chesterfield	Debt Service	0.0600	1,163,571,280	0.0600	1,446,990	0.0600	327,787,683	0.0600	272,546,806	\$ 1,059,212	\$ 1,059,212
Clarkson Valley	General Revenue	0.1030	106,844,336	0.1120	7,130	0.1210	6,172,670	0.1530	11,654,690	\$ 135,358	\$ 135,358
Clayton	Debt Service	0.1250	457,768,720	0.1250	0	0.1250	348,519,829	0.1250	84,931,075	\$ 1,114,025	
	General Revenue	0.5660	457,768,720	0.0000	0	0.6360	348,519,829	0.7070	84,931,075	\$ 5,408,020	\$ 5,408,020
Cool Valley	General Revenue	0.1280	7,336,820	0.0000	0	0.1410	17,208,839	0.1650	3,775,454	\$ 39,885	\$ 39,885
Country Club Hills	Health	0.1630	5,209,910	0.0000	0	0.1570	947,000	0.1900	1,444,660	\$ 12,724	
	General Revenue	0.6100	5,209,910	0.0000	0	0.7410	947,000	0.7330	1,444,660	\$ 49,387	
	Parks & Recreation	0.2830	5,209,910	0.0000	0	0.3100	947,000	0.3380	1,444,660	\$ 22,563	\$ 22,563
Country Life Acres	General Revenue	0.3130	7,388,140	0.0000	0	0.4250	69,945	0.4280	495,137	\$ 25,541	\$ 25,541
Crestwood	GR - Temp	0.1690	190,084,690	0.0000	150	0.1780	98,121,838	0.2000	34,801,505	\$ 565,503	
	General Revenue	0.2050	190,084,690	0.0000	150	0.2340	98,121,838	0.2790	34,801,505	\$ 716,375	\$ 716,375
Creve Coeur	General Revenue	0.0750	498,824,720	0.0940	7,470	0.0700	390,638,104	0.0000	0	\$ 647,572	\$ 647,572
Crystal Lake Park	General Revenue	0.6100	15,616,840	0.0000	0	0.2900	150,596	0.8080	1,397,072	\$ 106,988	\$ 106,988
Dellwood	General Revenue	0.1700	31,800,070	0.0000	0	0.1970	8,475,890	0.2350	8,130,168	\$ 89,864	\$ 89,864
Des Peres *	General Revenue	0.0000	229,495,930	0.0000	195,010	0.0000	98,242,790	0.0000	51,297,530	\$ -	\$ -
	Debt Service	0.0000	229,495,930	0.0000	195,010	0.0000	98,242,790	0.0000	51,297,530	\$ -	\$ -
Edmundson	General Revenue	0.0000	4,706,430	0.0000	0	0.3480	23,021,480	0.0000	7,389,080	\$ 80,115	\$ 80,115
Ellisville	General Revenue	0.1500	154,155,550	0.1500	930	0.1500	99,124,809	0.0000	32,256,544	\$ 379,922	\$ 379,922

Table III. B.

Property Tax
St. Louis County Municipalities

St. Louis County Municipalities		Res. Real Estate		Ag. Real Estate		Com. Real Estate		Personal Property		Revenue **	
Municipality	Levy	Actual Rate	Assessed Valuation	Actual Rate	Assessed Valuation	Actual Rate	Assessed Valuation	Actual Rate	Assessed Valuation	Revenue per Levy	Total Revenue
Eureka	General Revenue	0.3730	154,531,030	0.3730	130,950	0.3630	58,884,392	0.3900	37,312,201	\$ 936,157	\$ 936,157
Ferguson	Parks & Recreation	0.1410	139,914,450	0.1020	13,760	0.1720	47,790,016	0.1980	44,466,882	\$ 367,537	
	General Revenue	0.3420	139,914,450	0.2580	13,760	0.3990	47,790,016	0.4500	44,466,882	\$ 869,326	\$ 869,326
Flordell Hills	General Revenue	0.4380	3,476,400	0.0000	0	0.9520	854,665	0.0000	0	\$ 23,363	\$ 23,363
Florissant *	General Revenue	0.0000	459,447,300	0.0000	41,170	0.0000	133,523,723	0.0000	93,042,870	\$ -	\$ -
Frontenac	General Revenue	0.4340	181,104,060	0.0000	0	0.5170	42,028,800	0.5530	20,911,140	\$ 1,118,919	\$ 1,118,919
Glen Echo Park	General Revenue	0.3720	1,653,600	0.0000	0	0.5000	29,236	0.5000	249,728	\$ 7,546	\$ 7,546
Glendale	Pension	0.0740	143,033,020	0.0000	0	0.0830	5,447,161	0.1000	14,511,917	\$ 124,877	
	General Revenue	0.3810	143,033,020	0.0000	0	0.4200	5,447,161	0.5190	14,511,917	\$ 643,151	\$ 643,151
Greendale	General Revenue	0.4680	5,795,280	0.0000	0	0.4050	269,150	0.0000	0	\$ 28,212	\$ 28,212
Hanley Hills	General Revenue	0.3540	11,331,400	0.0000	0	0.2610	626,388	0.4500	2,454,500	\$ 52,793	\$ 52,793
Hazelwood	General Revenue	0.6080	235,881,770	0.7570	217,190	0.6800	232,929,897	0.7540	120,801,029	\$ 3,930,568	
	Debt Service	0.2330	235,881,770	0.2330	217,190	0.2330	232,929,897	0.2330	120,801,029	\$ 1,374,304	\$ 1,374,304
Hillsdale	General Revenue	0.3160	3,315,580	0.0000	0	0.3670	3,431,400	0.5000	3,887,933	\$ 42,510	\$ 42,510
Huntleigh	General Revenue	0.1460	37,958,340	0.1460	11,820	0.3580	353,540	0.1480	2,232,382	\$ 60,006	\$ 60,006
Jennings	General Revenue	0.9760	67,367,760	0.0000	0	1.0000	16,319,277	1.0000	17,765,943	\$ 998,362	
	Pension	0.1800	67,367,760	0.0000	0	0.1800	16,319,277	0.1800	17,765,943	\$ 182,615	\$ 182,615
Kinloch	General Revenue	0.9840	922,580	0.0000	0	1.0000	1,309,606	1.0000	874,045	\$ 30,915	\$ 30,915
Kirkwood	Pension	0.1250	559,774,300	0.0000	0	0.1370	100,046,080	0.1820	75,644,160	\$ 974,453	
	General Revenue	0.2760	559,774,300	0.2760	0	0.2760	100,046,080	0.2760	75,644,160	\$ 2,029,882	
	Debt Service	0.1200	559,774,300	0.1200	0	0.1200	100,046,080	0.1200	75,644,160	\$ 882,557	
	Library	0.1670	557,012,180	0.0000	0	0.1780	98,494,950	0.2350	72,741,100	\$ 1,276,473	
	Parks & Recreation	0.1300	559,774,300	0.0000	0	0.1300	100,046,080	0.1300	75,644,160	\$ 956,104	\$ 956,104
Ladue	General Revenue	0.6430	571,146,740	0.8840	2,490	0.6570	47,489,720	0.7560	47,411,538	\$ 4,342,934	\$ 4,342,934
Lakeshire	General Revenue	0.0760	14,394,980	0.0000	0	0.0360	184,110	0.0000	0	\$ 11,006	\$ 11,006
Mackenzie	General Revenue	0.1360	1,728,940	0.0000	0	0.1660	52,268	0.1850	296,239	\$ 2,986	\$ 2,986
Manchester	General Revenue	0.0500	268,757,130	0.0500	360	0.0500	60,449,810	0.0500	43,059,677	\$ 186,133	
	Debt Service	0.1930	268,757,130	0.1930	360	0.1930	60,449,810	0.1930	43,059,677	\$ 718,475	\$ 718,475
Maplewood	General Revenue	0.3080	85,085,210	0.0000	0	0.4750	55,556,105	0.5670	22,225,019	\$ 651,970	
	Pension	0.3920	85,085,210	0.0000	0	0.4470	55,556,105	0.4450	22,225,019	\$ 680,771	
	Solid Waste	0.1380	85,085,210	0.0000	0	0.1660	55,556,105	0.2180	22,225,019	\$ 258,091	\$ 258,091
Marlborough	General Revenue	0.0940	14,848,360	0.0000	0	0.0840	9,407,902	0.1110	4,964,791	\$ 27,371	\$ 27,371
Normandy	General Revenue	0.3220	21,949,920	0.0000	0	0.3480	4,157,380	0.4000	5,173,860	\$ 105,842	\$ 105,842
Northwoods	Debt Service	0.7000	23,721,903	0.7000	0	0.7000	2,391,500	0.7000	5,424,080	\$ 220,762	
	General Revenue	0.3300	23,721,903	0.0000	0	0.2700	2,391,500	0.3600	5,424,080	\$ 104,266	\$ 104,266
Norwood Court *	General Revenue	0.0000	3,841,980	0.0000	0	0.0000	204,710	0.0000	906,363	\$ -	\$ -
Oakland	General Revenue	0.1680	24,987,860	0.0000	0	0.2130	1,792,880	0.2370	3,103,620	\$ 53,154	\$ 53,154
Olivette	General Revenue	0.5730	157,233,440	0.0000	0	0.5530	69,887,210	0.7710	30,398,734	\$ 1,521,798	\$ 1,521,798

Table III. B.

Property Tax
St. Louis County Municipalities

St. Louis County Municipalities		Res. Real Estate		Ag. Real Estate		Com. Real Estate		Personal Property		Revenue **	
Municipality	Levy	Actual Rate	Assessed Valuation	Actual Rate	Assessed Valuation	Actual Rate	Assessed Valuation	Actual Rate	Assessed Valuation	Revenue per Levy	Total Revenue
Olivette	Pension	0.2060	157,233,440	0.0000	0	0.1890	69,887,210	0.2500	30,398,734	\$ 531,985	\$ 531,985
Overland	General Revenue	0.0690	126,248,140	0.0000	0	0.0890	89,362,982	0.0970	42,550,672	\$ 207,918	\$ 518,562
	Pension	0.1020	126,248,140	0.0000	0	0.1340	89,362,982	0.1460	42,550,672	\$ 310,643	
Grantwood	General Revenue	0.1990	22,561,800	0.2030	113,740	0.1380	1,497,031	0.2610	3,221,094	\$ 55,602	\$ 55,602
Pagedale	General Revenue	0.2110	13,072,450	0.0000	0	0.2470	12,937,370	0.3500	7,342,688	\$ 85,238	\$ 85,238
Pasadena Hills	General Revenue	0.2230	13,349,450	0.0000	0	0.2400	79,520	0.3100	1,785,860	\$ 35,496	
	Debt Service	1.0022	13,349,450	1.0022	0	1.0022	79,520	1.0022	1,785,860	\$ 152,483	\$ 152,483
Pasadena Park	General Revenue	0.2350	4,894,569	0.0000	0	0.2440	23,740	0.3090	681,270	\$ 13,665	\$ 13,665
Pine Lawn	General Revenue	0.2540	11,754,090	0.0000	0	0.2460	3,474,745	0.2580	3,526,263	\$ 47,501	\$ 47,501
Richmond Heights	Pension	0.2550	195,220,190	0.0000	0	0.3200	121,533,437	0.3200	34,227,550	\$ 996,247	
	General Revenue	0.2900	195,220,190	0.0000	0	0.2900	121,533,437	0.2900	34,227,550	\$ 1,017,845	
	Library	0.1510	195,220,190	0.0000	0	0.2030	121,533,437	0.2120	34,227,550	\$ 614,058	\$ 614,058
Riverview	General Revenue	0.2670	14,293,820	0.0000	0	0.2880	2,050,622	0.3120	2,611,260	\$ 52,217	\$ 52,217
Rock Hill	Library	0.2410	65,952,880	0.0000	0	0.2400	24,511,418	0.3550	11,785,300	\$ 259,612	
	General Revenue	0.2360	65,952,880	0.0000	0	0.2340	24,511,418	0.3480	11,785,300	\$ 254,018	
	Debt Service	0.3140	65,952,880	0.3140	0	0.3140	24,511,418	0.3140	11,785,300	\$ 321,064	\$ 321,064
Shrewsbury	Debt Service	0.6610	83,356,500	0.6610	0	0.6610	32,575,102	0.6610	16,359,120	\$ 874,442	
	General Revenue	0.3390	83,356,500	0.0000	0	0.3400	32,575,102	0.4370	16,359,120	\$ 464,823	\$ 464,823
St Ann	General Revenue	0.1390	98,735,200	0.0000	0	0.1900	43,531,024	0.0000	22,341,237	\$ 219,951	\$ 219,951
St George	General Revenue	0.0910	15,164,440	0.0000	0	0.1180	365,173	0.1390	2,092,763	\$ 17,139	\$ 17,139
St John	General Revenue	0.2670	47,786,230	0.0000	0	0.4470	7,968,994	0.4500	12,436,177	\$ 219,173	\$ 219,173
Sunset Hills	General Revenue	0.0540	231,045,090	0.0600	185,820	0.0570	118,500,920	0.0600	44,735,570	\$ 219,263	\$ 219,263
Sycamore Hills	Health	0.0770	6,145,760	0.0000	0	0.1110	490,011	0.1180	1,105,247	\$ 6,580	
	General Revenue	0.1660	6,145,760	0.0000	0	0.2400	490,011	0.2530	1,105,247	\$ 14,174	\$ 14,174
Town and Country *	Dispatch	0.0000	469,032,890	0.0000	45,250	0.0000	216,299,964	0.0000	79,776,666	\$ -	
	General Revenue	0.0000	469,032,890	0.0000	45,250	0.0000	216,299,964	0.0000	79,776,666	\$ -	\$ -
Twin Oaks *	General Revenue	0.0000	0	0.0000	0	0.0000	0	0.0000	0	\$ -	\$ -
University City	Library	0.2230	505,546,330	0.0000	0	0.2510	52,544,870	0.3010	64,608,510	\$ 1,453,728	
	General Revenue	0.5110	505,546,330	0.0000	0	0.5700	52,544,870	0.6910	64,608,510	\$ 3,329,292	
	Debt Service	0.0490	505,546,330	0.0490	0	0.0490	52,544,870	0.0490	64,608,510	\$ 305,123	
	Pension	0.1440	505,546,330	0.0000	0	0.1630	52,544,870	0.1950	64,608,510	\$ 939,621	\$ 939,621
Uplands Park	General Revenue	0.2920	2,578,800	0.0000	0	0.4120	65,331	0.3910	542,231	\$ 9,919	\$ 9,919
Valley Park	General Revenue	0.4800	66,904,390	0.0000	6,691	0.7490	14,847,360	0.5700	16,702,122	\$ 527,550	\$ 527,550
Velda City	General Revenue	0.2860	7,114,578	0.0000	0	0.4420	170,970	0.3820	1,382,732	\$ 26,385	
	Debt Service	0.9530	7,114,578	0.9530	0	0.9530	170,970	0.9530	1,382,732	\$ 82,609	\$ 82,609
Velda Village Hills	General Revenue	0.2820	5,391,690	0.0000	0	0.3520	246,895	0.3780	1,151,310	\$ 20,426	\$ 20,426
Vinita Park	Debt Service	0.2340	8,891,420	0.2340	0	0.2340	31,546,030	0.2340	7,541,360	\$ 112,270	
	General Revenue	0.1870	8,891,420	0.0000	0	0.2080	31,546,030	0.2300	7,541,360	\$ 99,588	\$ 99,588

Table III. B.

Property Tax
St. Louis County Municipalities

St. Louis County Municipalities		Res. Real Estate		Ag. Real Estate		Com. Real Estate		Personal Property		Revenue **	
Municipality	Levy	Actual Rate	Assessed Valuation	Actual Rate	Assessed Valuation	Actual Rate	Assessed Valuation	Actual Rate	Assessed Valuation	Revenue per Levy	Total Revenue
Vinita Terrace	General Revenue	0.0330	1,888,640	0.0000	0	0.0400	902,730	0.0000	0	\$ 984	
	Health	0.0960	1,888,640	0.0000	0	0.1470	902,730	0.0000	0	\$ 3,140	\$ 3,140
Warson Woods	General Revenue	0.3340	55,638,810	0.0000	0	0.3740	8,264,014	0.0000	6,507,807	\$ 216,741	\$ 216,741
Webster Groves	Streets	0.1360	430,005,250	0.0000	0	0.1370	53,256,289	0.1810	53,249,244	\$ 754,149	
	Pension	0.1090	430,005,250	0.0000	0	0.1100	53,256,289	0.1450	53,249,244	\$ 604,499	
	Debt Service	0.3480	430,005,250	0.3480	0	0.3480	53,256,289	0.3480	53,249,244	\$ 1,867,058	
	General Revenue	0.2110	430,005,250	0.0000	0	0.2130	53,256,289	0.2800	53,249,244	\$ 1,169,845	
	Library	0.1340	430,005,250	0.0000	0	0.1340	53,256,289	0.1800	54,671,814	\$ 745,980	\$ 745,980
Wellston	General Revenue	0.5610	3,917,830	0.0000	0	0.4800	8,207,643	0.6000	6,419,163	\$ 99,891	\$ 99,891
Westwood	General Revenue	0.0550	18,049,930	0.0000	0	0.1000	234,941	0.0000	0	\$ 10,162	\$ 10,162
Winchester	General Revenue	0.1630	16,941,200	0.0000	0	0.1740	2,990,250	0.2610	2,662,016	\$ 39,765	\$ 39,765
Woodson Terrace	General Revenue	0.1770	27,295,720	0.0000	0	0.2200	20,467,129	0.2200	25,627,806	\$ 149,722	\$ 149,722

** Revenue figures based on each levy multiplied by the assessed value divided 100. Actual revenue may vary due to collection rates, collector fees and other factors.

St. Louis County municipalities with no property tax levy
BALLWIN
CHAMP
FENTON
FLORISSANT
GREEN PARK
MARYLAND HEIGHTS
MOLINE ACRES
NORWOOD COURT
WILBUR PARK
WILDWOOD

* Denotes city auditor's office lists has having a authorized levy yet city has voluntarily set levy at zero.

All data for this section courtesy Missouri State Auditor's Office
All data based on year ended 2007

Municipal Utility Gross Receipts Taxes

Most Missouri municipalities levy a utility tax on telephones, electric, gas companies and cable television companies. Many do this on the basis of gross receipts, but a few levy the tax based a flat fee. Some municipally owned utilities make a payment in lieu of taxes, or PILOT, to the city general fund. Taxes on private utilities together with PILOTs accounted for 19% of municipal revenue in 2008. This is up from 17% in the 2001 survey.

Part of the increase in the utility revenue share may stem from the cell phone settlements. Beginning in 2007 cell phone companies began accepting settlements with municipalities allowing cell phones to be taxed under the same municipal tax on landlines.

Generally, municipalities tax privately owned utilities on their gross receipts; 5% is the most common rate, but many municipalities (especially the larger ones) levy a higher tax. On the other hand, smaller municipalities occasionally levy a flat tax on utilities.

Municipally-owned utilities often contribute either a percentage of gross receipts or transfer a set amount from the utility funds to the general fund in lieu of taxes. Forty-four of the municipalities participating in the current taxation study indicated that they transfer utility revenues to the general fund as payments in lieu of taxes (PILOTs). This figure is down from the 2001 survey in which 52 municipalities indicated they transferred revenue. Part of the decrease may stem from a rewording of the question in the survey. In the 2001 survey respondents were simply asked to supply the total revenue transferred from utility funds to the general fund. This year's survey asked respondents whether they specifically make PILOT payments. Follow-up communications with municipal officials indicated that the some of the cities who transferred revenue in 2001 still did so in 2008; however, they considered these transfers to be payments for the administrative costs of operating the utility and not PILOTs. Since administrative costs presumably represent a cost to the city that is simply being reimbursed while PILOTs represent unencumbered funds; only the PILOTs payments are included in Table IV. B.

Legal Note

Municipal utility gross receipts taxes are levied in some cities under specific statutory authority. Others are able to do so under the general authority to regulate the use of the streets or to protect public health. Neither the Constitution nor the statutes limit the rate municipalities can levy upon corporations. Statutes also require that a municipality must reduce the utility tax rate when the Public Service Commission approves a rate increase in excess of 7% to any electric or gas company, unless the governing body adopts an ordinance to maintain the existing rate (section 393.275 RSMo). Increases in the tax rate or expansion of the utility taxes are generally thought to require voter approval under the Hancock Amendment to the Missouri Constitution.

Small Municipalities		Utility Gross Receipts Tax (Non-Municipally Owned)							
Municipality	Pop.	Electric	Phone	Water	Gas	Cable	Sewer	Refuse	Tot. Revenue
Advance	1,221	5%	2%		2%	2%			\$ 87,000
Albany	1,753					5%			\$ 2,180
Ashland	2,205	5%	5%		5%	3%			\$ -
Baring	149	5%							\$ 2,636
Bates City	266			1.5%					\$ 6,295
Big Lake	121		10%						\$ 1,704
Bloomfield	1,886		5%	1%		5%			\$ 88,534
Butterfield	419								\$ 16,200
Calhoun	500	5%	2%						\$ 17,560
Cartersville	1,956	5%	3%		5%	3%			\$ 95,700
Clarence	881	5%				3%			\$ 40,427
Claycomo	1,299	5%			5%	5%			\$ 302,861
Cleveland	679	5%			5%				\$ 26,554
Cole Camp	1,143	5%	5%			3%			\$ 26,414
Corder	413	5%	5%		5%	3%			\$ 25,196
Creighton	347	5%	5%	3%					\$ 17,375
Crocker	998	3% and 7%	7%		7%				\$ 65,407
Farber	394	5%			5%	3%			\$ 80
Farley	251	5%							\$ 10,256
Flint Hill	442	5%				5%			\$ 16,337
Freeman	594					3%			\$ -
Gerald	1,227	5%	5%			5%			\$ -
Gideon	973	5%	5%		5%	3%			\$ 223,076
Goodman	1,260	4%	4%		5%	5%			\$ 34,690
Grandin	237			1%			1%		\$ 60,241
Grant City	799	5%				5%			\$ 27,740
Grantwood	871	2%				5%			\$ 20,969
Green City	634	5%				5%			\$ 19,763
Hillsboro	1,989	5%	5%		5%				\$ 185,677
Jonesburg	727	4%							\$ 17,907
Keytesville	498	5%	5%		5%	5%			\$ 42,537
LaGrange	931	5%	5%		5%	5%			\$ 47,000
Lake Lotawana	1,946	5%	5%	5%	5%	5%			\$ 215,500
Lake	789	5%	5%			5%			\$ 70,752
Tapawingo									
Lathrop	2,323	5%	5%		5%	5%		\$1,000	\$ 134,305
Laurie	716			\$3,600	1/2%		\$3,600		\$ 4,425
Lawson	2,354	5%	5%	1.5%	5%	3%			\$ -
Leadwood	1,156	7%	7%	7%	7%	3%			\$ 74,297
Linn Creek	299	3%				5%			\$ 15,676
Mansfield	1,349			1%		Fran. Fee			2443
Marceline	2,325		5%		5%	5%			\$ 59,132
Marlborough	2,152	2%				5%			\$ 28,255
Maysville	1,137								\$ 45,700
Memphis	1,964				4%	3%			\$ 29,630
Miner	1,297	5%			5%	3%			\$ -
Monroe City	2,493		2%			5%			\$ 53,177

Table IV. A.

Small Municipalities		Utility Gross Receipts Tax (Non-Municipally Owned)							
Municipality	Pop.	Electric	Phone	Water	Gas	Cable	Sewer	Refuse	Tot. Revenue
Montrose	424	5%	5%		5%				\$ 28,952
Mound City	1,085	5%	5%	N/A	5%	3%	N/A	N/A	\$ 81,817
New Franklin	1,106	3%	\$2200 annually		3%	3%			\$ 53,653
New Haven	2,025	5%	5%		6%	3%			\$ 161,341
Norborne	573	5%	5%		5%	3%			\$ 51,630
Osborn	435	4%			5%				\$ 16,952
Otterville	491	5%	2%		5%				\$ 19,446
Parma	766	10%	1%			5%			\$ 34,681
Perry	663					Tax			\$ 64,282
Piedmont	1,913	5%	5%		5%	5%			\$ 274,714
Pierce City	1,457	5%	5%		5%	5%			\$ -
Pilot Knob	675	5%	5%		5%	3%			\$ 43,259
Plattsburg	2,416	5%	5%			5%			\$ 90,400
Rochepoint	202								\$ 42,132
Rock Port	1,313		5%			5%			\$ 11,665
Russelville	729	4%	1%						\$ 21,006
Stewartsville	741	5%			5%				\$ 33,683
Stockton	2,016	3%			3%	3%			\$ 528,100
Sweet Springs	1,530	5%	5%		3%	3%			\$ 88,000
Sycamore Hills	690	2%				5%			\$ 4,293
Tarkio	1,827		1%		5%	5%			\$ 30,598
Truesdale	630	4%				3%			\$ 103,215
Twin Oaks	348					5%			\$ 4,500
Urich	508	5%	2%						\$ 22,267
Velda City	1,509	6%	6%	6%	6%	5%			\$ 126,714
Vinita Park	1,798	4.5%	5%	5%	5%	5%			\$ 437,466
Wardsville	979	5%	5%		5%	5%			\$ 50,846
Warson Woods	1,872	9%	9%	9%	9%	9%	9%	9%	\$ 400,000
Wellsville	1,343	7%	7%		7%	7%			\$ 112,470
Weston	1,650	5%	5%		5%	5%			\$ 118,151
Winchester	1,556	6%	6%	6%	6%	5%	6%		\$ 165,912
Winston	247	5%							\$ 6,968
Wood Heights	755			1%					\$ 1,500

Medium Municipalities		Utility Gross Receipts Tax (Non-Municipally Owned)							
Municipality	Pop.	Electric	Phone	Water	Gas	Cable	Sewer	Refuse	Tot. Revenue
Aurora	7,441	6%	6%		6%	5%			\$ 612,070
Boonville	8,752	5%	5%		5%	3%			\$ 578,331
Brentwood	7,225	8%	8%	8%	8%	5%			\$ 1,103,000
Butler	4,269		5%		5%	5%			\$ 133,313
Byrnes Mill	2,886	3%	3%		3%	5%			\$ 75,690
California	4,159		2%		3%	5%			\$ 67,489
Camdenton	3,386	5%	\$4,000			2%			\$ 192,471
Cameron	9,141		5%		5%	5%			\$ 270,240
Carl Junction	7,172	5%	5%		5%	5%			\$ 391,303
Caruthersville	6,237	5%	5%		5%	5%			\$ 691,228
Centralia	3,676		5%		5%	5%			\$ 148,021
Charleston	5,190	5%	5%		5%	5%			\$ 410,438
Clarkson Valley	2,582	2%				5%			\$ 60,104
Clinton	9,432	5%	5%		5%	5%			\$ 1,604,630
De Soto	6,504	7%	7%		7%	7%			\$ 756,019
Des Peres	8,614	3%	5%	5%	4%	3%			\$ 1,109,006
Desloge	5,152	5%	5%		5%	5%			\$ 292,000
Dexter	7,704	5%	5%		5%	5%			\$ -
East Prairie	3,123			2.5%					\$ -
Eldon	4,967	6%	6%		6%	5%			\$ 447,703
Eureka	9,133	5%	5%		5%	5%			\$ 1,209,595
Fayette	2,686		5%		5%	5%			\$ 98,160
Fenton	4,305	5%	5%	5%	5%	3%			\$ 1,959,000
Frontenac	3,541								\$ 691,540
Glendale	5,523	9%	9%	9%	9%	5%			\$ 1,249,246
Grain Valley	9,822	5%	5%		5%	5%			\$ 735,398
Green Park	2,614	5%	5%	5%	5%	5%			\$ 353,239
Hermann	2,729					5%			\$ 4,890
Higginsville	4,551		5%		5%	3%		\$1000 plus 5%	\$ 213,799
Holts Summit	3,640	5%	5%		5%	5%			\$ 652,423
Knob Noster	3,282	5%	5%	2%	5%	4%	2%		\$ 720,000
Ladue	8,215	7%	7%	7%	7%	3%			\$ 1,926,136
Lexington	4,536	5%	5%	5%	5%	5%			\$ 1,244,829
Louisiana	3,781			3%			3%		\$ 1,054,937
Macon	5,461	7%	7%	7%	7%	5%	7%		\$ 999,524
Maplewood	8,688	9%	9%	9%	9%	3%			\$ 1,699,099
Marshfield	7,118	3%	5%		5%	5%			\$ 323,425
Monett	8,835		5%		5%	3%			\$ 269,882
New Madrid	3,033		5%		5%	5%			\$ 103,362
Oak Grove	6,838	5%	5%		5%	3%			\$ 445,441
Odessa	4,721		5%		5%	5%			\$ 222,730
Osage Beach	4,621	5%	3%			2%			\$ 588,715
Pagedale	3,417	6%	8%		8%	5%			\$ 442,509
Palmyra	3,417		5%		5%	5%		\$400	\$ 99,800
Park Hills	8,841	5%	5%	5%	5%	7%			\$ 973,500
Parkville	5,247	5%	5%	5%	5%	5%			\$ 542,269

Table IV. A.

Medium Municipalities		Utility Gross Receipts Tax (Non-Municipally Owned)							
Municipality	Pop.	Electric	Phone	Water	Gas	Cable	Sewer	Refuse	Tot. Revenue
Perryville	8,143	5%	5%						\$ 796,107
Platte City	4,805	5%	5%		5%	5%			\$ 360,821
Pleasant Valley	3,494	5%	5% n/a		5%	10%			\$ -
Richmond Heights	9,157	5.63%	6%	6%	6%	5%			\$ 1,867,031
Riverside	2,985	5%	5%	5%	5%	5%			\$ 514,000
Riverview	2,941	6%				6%			\$ 37,339
Rock Hill	4,609	8%	8%	8%	8%	5%			\$ 1,027,268
Rogersville	2,898	3%	0%	3%	5%	5%	3%		\$ 101,841
Salem	4,819		5%		5%	5%			\$ 356,168
Savannah	5,041	5%	5%		5%	3%			\$ 457,334
Scott City	4,548	5%	2%		2%	5%			\$ 656,344
Shrewsbury	6,277	7.25%	7.25%	7.25%	7.25%	5%			\$ 985,000
Smithville	7,851	5%	5%		5%	5%			\$ 508,825
St. Clair	4,429	10%	10%		10%	10%			\$ 676,624
Ste. Genevieve	4,444	5%	\$3,400		5%	5%			\$ 476,700
Sullivan	6,695				5%	5%			\$ 11,929
Sunset Hills	8,232					5%			\$ 1,481,904
Tipton	3,307	5%	5%		5%	5%			\$ 148,503
Trenton	6,018		5%		5%	3%			\$ 228,196
Union	9,468	6%	6%		6%	6%			\$ 1,550,807
Vandalia	4,350		5%		5%	5%			\$ 98,813
Versailles	2,711		1%	2%					\$ 14,000
Waynesville	3,796		5%			5%			\$ 85,853
Weldon Spring	5,300	5%			5%	5%			\$ 345,000
Wright City	2,797	4.72%				5%			\$ 122,105

Large Municipalities		Utility Gross Receipts Tax (Non-Municipally Owned)							
Municipality	Pop.	Electric	Phone	Water	Gas	Cable	Sewer	Refuse	Tot. Revenue
Arnold	20,589	6%	6%		6%	3%			\$ 2,184,019
Ballwin	30,121	7%	7%	7%	5%	5%	na	na	\$ 2,719,000
Bellefontaine Neighbors	10,261	7.41%	7.41%	7.41%	7.41%	7.41%	7.41%		\$ -
Belton	24,436	7%	7%	7%	7%	5%	7%		\$ 3,326,259
Blue Springs	55,031	5%	5%		5%	3%			\$ 3,016,725
Bridgeton	15,086	5%	5%	5%	5%	5%			\$ 2,684,134
Carthage	13,699		5%		5%	3%			\$ -
Chesterfield	46,272	5%	5%	5%	5%	5%			\$ 6,267,218
Clayton	16,076	8%	8%	8%	8%	5%			\$ 5,061,195
Columbia	99,174		7%		7%	5%			\$ 7,770,000
Ferguson	21,118	6%	6%	6%	6%	5%	6%	6%	\$ 2,966,898
Festus	11,223	5%	5%		5%	5%		2%	\$ 676,708
Florissant	50,919	5%	5%	5%	5%	5%			\$ 3,864,810
Fulton	12,817		8%			5%			\$ 222,000
Grandview	24,116	7%	7%		7%	5%			\$ 3,461,160
Hannibal	17,456		5%		5%	5%			\$ 517,189
Hazelwood	25,483	6% (non-res. only)	6% (non-res. only)	6% (non-res. only)	6% (non-res. only)				\$ 3,226,597
Independence	110,704		8.20%		9.08%	3%			\$ 13,011,505
Joplin	49,100	6%	6%	6%	6%	5%			\$ 5,379,936
Kennett	10,749		5%			5%			\$ 205,062
Kirksville	17,139	4.76%	5%	5%	5%	3%	5%	3%	\$ 1,826,612
Kirkwood	26,818	8%	8%	8%	8%	5%			\$ 4,189,427
Lake Saint Louis	13,904	5%	5%		5%	5%			\$ 1,136,944
Lebanon	14,139	5%	5%			5%			\$ 1,019,051
Lee's Summit	82,820	7%	7%		7%	5%			\$ 14,662,789
Manchester	18,657	5%	5%	5%	5%	5%	5%		\$ 1,714,597
Maryland Heights	26,109	5.5%	6%	6%	6%	5%			\$ 4,898,360
Maryville	10,830	5%							\$ -
Mexico	10,978	6%	7%	7%	7%	5%			\$ 1,375,369
Neosho	11,284	5%	5%		5%	5%		5%	\$ 1,024,718
O'Fallon	74,976	5%	5%	5%	5%	5%			\$ 5,137,427
Poplar Bluff	17,029	5%	5%	5%	5%	5%	5%	5%	\$ 1,649,312
Raymore	17,238	7%	7%		7%	5%			\$ 1,489,995
Raytown	28,328	7%	7%		7%	5%			\$ 3,892,648
Republic	13,021	3%	3%		5%	5%			\$ 487,675
Rolla	18,443		5%		5%	5%			\$ 652,000
Sedalia	20,862	5%	6%		5%	3%			\$ 2,133,233
Springfield	154,777		6%			5%			\$ 1,200,000
St. Ann	12,860					5%			\$ -
St. Joseph	73,912		7%			5%			\$ 6,204,285
Town and Country	10,737	6.75%	7%	7%	7%	5%			\$ 2,002,569

Table IV. A.

Large Municipalities		Utility Gross Receipts Tax (Non-Municipally Owned)							
Municipality	Pop.	Electric	Phone	Water	Gas	Cable	Sewer	Refuse	Tot. Revenue
Troy	11,722	5% (com. only)	2%		5% (com. only)	5%			\$ 559,074
University City	36,545	9%	9%	9%	9%	5%			\$ 8,029,000
Warrensburg	18,629	6%	6%	6%	6%	5%			\$ 2,394,216
Webster	22,494	7%	7%	7%	7%	5%			\$ 4,034,202
Groves									
Wentzville	22,478	5%	5%		5%	5%			\$ -
West Plains	11,662	10%	5%		5%	5%			\$ 1,081,572

Payments in Lieu of Taxes (PILOTS) - Municipally Owned Utilities									Rev. Per
City	Pop.	Electric	Water	Gas	Cable	Sewer	Refuse	Revenue	Capita
Albany	1,753	5%	5%	5%	5%	5%		\$ 163,940	94
Butler	4,269	10%	10%					\$ 696,764	163
Cameron	9,788	5%	5%			5%		\$ 489,639	50
Carthage	13,699	PILOT	PILOT			PILOT		-	
Centralia	3,676	5%						\$ 166,824	45
Chillicothe	8,688	6.53%						\$ 510,853	59
Columbia	99,174	7%	7%					\$ 13,990,000	141
El Dorado Springs	3,775	3%	3%					\$ 150,000	40
Fayette	2,686	8.5%	8.5%			8.5%		\$ 327,016	122
Festus	11,223		2%			2%		-	
Fulton	12,817	5%	5%	5%				\$ 1,001,250	78
Gallatin	1,741	8%	8%			8%		\$ 200,456	115
Grandview	24,116					PILOT		\$ 220,500	9
Green City	634			PILOT				\$ 12,378	20
Hannibal	17,456	5%	5%			5%		\$ 1,290,680	74
Hermann	2,729	10%	10%	10%				\$ 716,324	262
Higginsville	4,551	6%						\$ 427,312	94
Hume	343	PILOT		PILOT				\$ 14,214	41
Independence	110,704	9%	9%			9%		\$ 13,642,248	123
Lake Lotawana	1,946					PILOT		\$ 100,000	51
Laredo	241	PILOT						\$ -	-
Lebanon	14,139		5%					\$ 70,916	5
Loma Linda	670	PILOT				PILOT		\$ 33,228	50
Mansfield	1,349	PILOT						147400	109
Marshfield	7,118		Pilot			PILOT		-	
Memphis	1,964	3%						\$ 60,852	31
Monett	8,835	10%	10%			10%		\$ 1,728,916	196
Monroe City	2,493	3%	3%	3%		3%		\$ 320,833	129
New Haven	2,025		\$30,000			\$30,000		\$ 60,000	30
Odessa	4,721	\$200,000	\$150,000					\$ 350,000	74
Palmyra	3,417	3%	3%			3%		\$ 132,200	39
Parma	766		PILOT			PILOT		\$ 147,902	193
Pilot Knob	675		PILOT			PILOT		\$ 201,340	298
Plattsburg	2,416		5%	5%				\$ 114,500	47
Poplar Bluff	16,651	5%	5%		5%	5%		\$ 386,923	23
Ridgeway	534		Pilot					\$ 292	1
Rolla	18,443	5%	5%			7%	7%	\$ 1,859,750	101
St. James	4,081	PILOT						\$ 400,000	98
Sullivan	6,695	5%	5%			5%		\$ 646,513	97
Trenton	6,018	5%						\$ 392,294	65
Vandalia	4,350	5%						\$ 127,135	29
Waynesville	3,796	PILOT	PILOT	PILOT		PILOT		\$ 180,281	47
Wellsville	1,343		PILOT			PILOT	PILOT	\$ 337,571	251
Willard	3,354		PILOT					\$ 11,522	3

Business License Fees

Revenue from occupation, merchant and manufacturers' licenses can be a productive source of revenue for Missouri municipalities. Municipalities have a large range of options for determining what the business license fee is based on. The most common formula is a flat fee based on the type of business. Other options include: charging a percentage of gross receipts, varying the tax based on the number of employees, or even basing the tax on the square footage of business.

Business and occupation taxes produced about 2.4% of total revenue for surveyed cities. Breaking this down by population categories, business license fees brought in: 2.4% of revenue for municipalities over 10,000, 2.8% of revenue for municipalities 2,500 to 10,000 and 1.2% of revenue for municipalities under 2,500.

Most municipalities have not increased their business license fees in many years. Quite often the fee is so low that it barely covers the administrative costs for business licenses. The survey asked if the municipality had increased its business license fee within the last 5 years. Twelve percent of surveyed municipalities indicated that they had increased the fees. The results were similar for all population categories, with 13% percent of large cities, 12 percent of medium and 13 percent of small municipalities indicating that they had increased their business licenses.

Legal Note

Section 71.610 RSMo provides that no municipal corporation shall have the power to impose a license tax upon any business avocation, pursuit or calling unless it is specifically named as taxable by charter or statute. RSMo 94.110 and RSMo 94.270 provide lists of licensable businesses for third and fourth class cities respectively. Although each list provides for the licensing and taxation of "all other business," it has been held that these words have no effect and that only specifically named businesses may be licensed. Increases in fees or expansion of the business license fees to new businesses are generally thought to require voter approval under the Hancock Amendment to the Missouri Constitution.

Small Municipalities		Business License Fees		Rev / Capita	Increased in last 5 years
Municipality	Pop.	Business License Fee Structure	Revenue		
Adrian	1,882	No Tax			No Tax
Advance	1,221	varies based on business type	\$ 3,155	\$ 3	No
Airport Drive	718	varies based on business type	\$ 3,253	\$ 5	No
Albany	1,753	varies by type of business (\$10 - \$100)	\$ 1,430	\$ 1	No
Annapolis	290	No Tax			No Tax
Ashland	2,205	\$15.00 flat fee			No
Baring	149	\$1 flat fee for a business	\$ 6	\$ 0	No
Barnett	229	No Tax			No Tax
Bates City	266	\$25 annual fee for 7/1-6/30, \$25 if paid after Jan 1	\$ 3,762	\$ 14	No
Bernie	1,799	Varies on type of business and sales			No
Bertrand	715	No Tax			No Tax
Big Lake	121	No Tax			No Tax
Billings	1,111	\$25.00 flat fee	\$ 1,050	\$ 1	Yes
Blairstown	143	No Tax			No Tax
Bland	563	\$25 - general license//\$250.00 retail liquor	\$ 1,700	\$ 3	No
Bloomfield	1,886	\$25 flat fee	\$ 2,900	\$ 2	No
Branson West	544	\$50.00 flat fee	\$ 8,000	\$ 15	No
Butterfield	419	No Tax	\$ -		No
Cabool	2,137	No Tax			No Tax
Cainsville	372	\$25.00 flat fee	\$ 400	\$ 1	No
Calhoun	500	No Tax			No Tax
Calverton Park	1,279	No Tax			No Tax
Cartersville	1,956	varies based on business type	\$ 2,500	\$ 1	No
Clarence	881	No Tax			No Tax
Clark	291	No Tax			No Tax
Claycomo	1,299	\$25 or .0001% of gross annual receipts	\$ 7,000	\$ 5	Didn't Answer
Cleveland	679	\$35 flat fee	\$ 315	\$ 0	No
Cole Camp	1,143	1-2 employees is \$25 and \$10 for each additional empl	\$ 4,677	\$ 4	No
Corder	413	Basic \$10 - Bill other types also different rates	\$ 130	\$ 0	Didn't Answer
Country Club	1,932	No Tax			No Tax
Crane	1,424	based on business type and number of employees	\$ 1,795	\$ 1	No
Creighton	347	No Tax			No Tax
Crocker	998	based on business 15 to 300 for sunday sales on liquor	\$ 2,300	\$ 2	No
Curryville	247	\$5.50 flat fee	\$ 77	\$ 0	No
Dearborn	547	No Tax			No Tax
Drexel	1,095	No Tax			No Tax
Eagleville	325	No Tax			No Tax
Eolia	443	No Tax			No Tax
Everton	309	\$12.00 Flat fee	\$ 462	\$ 1	No
Farber	394	No Tax			No Tax
Farley	251	No Tax			No Tax
Flint Hill	442	\$25 flat fee	\$ 400	\$ 1	No
Forest City	317	\$5-business, \$10-tobacco, \$150-liquor	\$ 215	\$ 1	No
Freeman	594	No Tax			No Tax
Fremont Hills	610	No Tax			No Tax
Gallatin	1,741	\$10 flat fee	\$ 1,500	\$ 1	No
Garden City	1,655	No Tax			No Tax
Gerald	1,227	No Tax			No Tax
Gideon	973	varies based on business type	\$ 3,968	\$ 4	No

Table V.

Small Municipalities		Business License Fees		Rev / Capita	Increased in last 5 years
Municipality	Pop.	Busines License Fee Structure	Revenue		
Gilman City	382	12.50 flat fee	\$ 188	\$ 0	No
Goodman	1,260	\$5.00 for all businesses.	\$ 305	\$ 0	No
Granby	2,232	No Tax			No Tax
Grandin	237	No Tax			No Tax
Grant City	799	No Tax			No Tax
Grantwood	871	Gross Sales under 1MM - \$50; Gross Sales over 1MM - \$500	\$ 3,300	\$ 4	Yes
Green City	634	\$5.00 for each business license	\$ 145	\$ 0	No
Hardin	561	No Tax			No Tax
Henrietta	434	\$25 flat fee	\$ 525	\$ 1	No
Hillsboro	1,989	No Tax			No Tax
Humansville	1,014	No Tax			No Tax
Hume	343	No Tax			No Tax
Huntleigh	330	No Tax			No Tax
Huntsdale	31	No Tax			No Tax
Huntsville	1,636	5% of gross receipts	\$ 84,137	\$ 51	No
Indian Point	728	\$25 flat fee	\$ 1,450	\$ 2	No
Jamesport	504	No Tax			No Tax
Jonesburg	727	No Tax			No Tax
Keytesville	498	No Tax			No Tax
Kimmswick	93	\$50 flat fee	\$ 2,600	\$ 28	No
Kirbyville	137	No Tax			No Tax
LaGrange	931	No Tax			No Tax
Lake Lotawana	1,946	starts at \$50 and increases by blocks of \$500K to a maximum at \$5 million gross receipts of \$1200.yr	\$ 63,000	\$ 32	Yes
Lake Tapawingo	789	\$35.00 annually	\$ 168	\$ 0	No
Lake Waukomis	898	No Tax			No Tax
Laredo	241	No Tax			No Tax
Lathrop	2,323	\$15 for all businesses except Manufacturing - \$30	\$ 4,832	\$ 2	No
Laurie	716	No Tax			No Tax
Lawson	2,354	\$25 flat fee	\$ 8,860	\$ 4	No
Leadington	216	No Tax			No Tax
Leadwood	1,156	\$25.00 Flat Fee, varies based on business type	\$ 2,075	\$ 2	No
Levasy	97	\$15 flat fee	\$ 285	\$ 3	No
Licking	1,502	\$15 flat fee	\$ 2,400	\$ 2	No
Lincoln	1,081	Flat Rate \$20 per year	\$ 1,310	\$ 1	Didn't Answer
Linn Creek	299	flat fee based on business type	\$ 940	\$ 3	No
Loch Lloyd	499	No Tax			No Tax
Loma Linda	670	No Tax			No Tax
Madison	547	No Tax			No Tax
Mansfield	1,349	No Tax			No Tax
Marceline	2,325	\$35.00 flat fee	\$ 7,707	\$ 3	No
Marionville	2,174	\$5, \$10,\$20 flat fees based on business type	\$ 1,313	\$ 1	No
Marlborough	2,152	\$50 flat fee	\$ 5,070	\$ 2	No
Maysville	1,137	No Tax			No Tax
Mayview	285	\$10 flat fee	\$ 20	\$ 0	No
Memphis	1,964	Flat \$25	\$ 3,300	\$ 2	No
Merriam Woods	1,329	\$6 per year	\$ 150	\$ 0	No
Milan	1,786	No Tax			No Tax
Miner	1,297	\$25 min/\$200 Gross based on sales	\$ 20,000	\$ 15	No

Table V.

Small Municipalities		Business License Fees		Rev / Capita	Increased in last 5 years
Municipality	Pop.	Busines License Fee Structure	Revenue		
Mokane	195	25 flat fee	\$ 150	\$ 1	Yes
Monroe City	2,493	\$25 flat fee	\$ 5,875	\$ 2	No
Montgomery	2,496	No Tax			No Tax
Montrose	424	varies based on business type	\$ 875	\$ 2	Didn't Answer
Moscow Mills	2,410	\$50 flat fee	\$ 4,806	\$ 2	Yes
Mound City	1,085	\$15 flat fee	\$ 1,230	\$ 1	No
Neelyville	501	\$25.00 Flat fee	\$ 225	\$ 0	No
New Florence	751	No Tax			No Tax
New Franklin	1,106	\$25.00 flat fee, \$50.00 financial institutions.	\$ 2,230	\$ 2	Didn't Answer
New Hampton	329	No Tax			No Tax
New Haven	2,025	\$25 flat fee	\$ 8,512	\$ 4	No
Newburg	474	varies based on type of business	\$ 960	\$ 2	No
Nixa	1,587	flat rates: 2.50, 5.00, 10.00 to a high of 50.00	\$ 21,465	\$ 14	No
Noel	762	No Tax			No Tax
Norborne	573	\$15 flat fee	\$ 585	\$ 1	No
Norwood	382	No Tax			No Tax
Orrick	829	\$25.00 annual fee or \$5.00 daily	\$ 1,627	\$ 2	Didn't Answer
Osborn	435	No Tax			No Tax
Otterville	491	Flat fee	\$ 981	\$ 2	Yes
Parma	766	Varies based on the Business	\$ 911	\$ 1	No
Perry	663	Average business \$10/yr; other vary by type	\$ 780	\$ 1	No
Piedmont	1,913	No Tax			No Tax
Pierce City	1,457	\$10 flat fee	\$ 410	\$ 0	No
Pilot Knob	675	25. 00 per year	\$ 1,686	\$ 2	No
Plattsburg	2,416	No Tax			No Tax
Pleasant Hope	595	No Tax			No Tax
Polo	604		20 \$ 1,520	\$ 3	No
Purdy	1,157	No Tax			No Tax
Raymondville	438	No Tax			No Tax
Reeds Spring	746	No Tax			No Tax
Ridgeway	534	\$10.00 flat fee	\$ 130	\$ 0	No
Rocheport	202	25.00 for first fee issued-based on gross sales for next year-sliding scale	\$ 3,666	\$ 18	Yes
Rock Port	1,313	\$15 flat fee	\$ 1,500	\$ 1	No
Russelville	729	25/15/5 BASED ON SIZE OF BUSINESS	\$ 535	\$ 1	No
Seligman	919	\$10 flat fee	\$ 230	\$ 0	No
Seymour	2,022	\$30 per year			No
Shelbina	1,820	No Tax			No Tax
Southwest City	917	\$25 flat fee	\$ 1,425	\$ 2	No
St. Martins	1,116	\$50. flat fee	\$ 500	\$ 0	No
St. Mary	382	varies based on business type	\$ 2,732	\$ 7	No
Stewartville	741	No Tax			No Tax
Stockton	2,016	No Tax			No Tax
Stover	1,041	No Tax			No Tax
Sturgeon	917	No Tax			No Tax
Sunrise Beach	399	\$10 FLAT FEE	\$ 1,067	\$ 3	No
Sweet Springs	1,530	varies based on business	\$ 88,000	\$ 58	No
Sycamore Hills	690	\$50.00 flat fee	\$ 400	\$ 1	No
Tarkio	1,827	\$18.00 to \$30.00	\$ 1,995	\$ 1	No
Tracy	209		25 \$ 600	\$ 3	No

Table V.

Small Municipalities		Business License Fees		Rev / Capita	Increased in last 5 years
Municipality	Pop.	Business License Fee Structure	Revenue		
Truesdale	630	\$25.00 flat fee	\$ 1,751	\$ 3	Yes
Twin Oaks	348	1% of gross receipts for retail, flat fee for occupation	\$ 39,000	\$ 112	Yes
Unity Village	114	No Tax			No Tax
Urich	508	No Tax			No Tax
Vandiver	81	\$25 flat fee increases with over 8 employees	\$ 1,360	\$ 17	No
Velda City	1,509	Flate fee per business type by ordinance	\$ 1,200	\$ 1	Yes
Verona	725	No Tax			No Tax
Vinita Park	1,798	1% Gross	\$ 4,778	\$ 3	No
Wardsville	979	No Tax			No Tax
Warson Woods	1,872	formula highest of gross receipts or square footage or flat fee of \$100.00	\$ 60,000	\$ 32	No
Weaubleau	528	No Tax			No Tax
Wellsville	1,343	flat fee based on type of business	\$ 1,900	\$ 1	Yes
Weston	1,650	\$50 flat fee, pro-rated throughout the year-number below will include liquor license fees	\$ 16,443	\$ 10	No
Winchester	1,556	\$20.00 per 100 square feet with a minimum of \$50.00	\$ 16,865	\$ 11	No
Winston	247	No Tax			No Tax
Wood Heights	755	35.00 flat fee	\$ 385	\$ 1	No

Medium Muni's		Business License Fees		Rev / Capita	Increased in last 5 years
Municipality	Pop.	Business License Fee Structure	Revenue		
Aurora	7,441		25 \$ 10,632	\$ 1	No
Battlefield	4,201	No Tax			No Tax
Black Jack	6,851	No Tax			No Tax
Bonne Terre	6,858	No Tax			No Tax
Boonville	8,752	\$25 for the first year, varies based on gross receipts earned inside the city limits	\$ 51,950	\$ 6	No
Branson	7,499	No Tax			No Tax
Brentwood	7,225	varies based upon business type	\$ 1,150,000	\$ 159	Yes
Butler	4,269	No Tax			No Tax
Byrnes Mill	2,886	\$25 flat fee	\$ 1,075	\$ 0	No
California	4,159	varies on type of business	\$ 7,615	\$ 2	No
Camdenton	3,386	No Tax			No Tax
Cameron	9,141	Graduated rated based on gross income \$10 - \$50	\$ 19,098	\$ 2	Didn't Answer
Carl Junction	7,172	It is a set fee for certain occupations; retail stores are based upon inventory but the maximum amount is \$50.00	\$ 31,712	\$ 4	No
Caruthersville	6,237	various based on business type	\$ 12,285	\$ 2	No
Centralia	3,676	varies based on business type	\$ 4,363	\$ 1	No
Charleston	5,190	Varies based on business type	\$ 23,000	\$ 4	No
Chillicothe	8,688	Varies based on business type from \$5.00 to \$150.00	\$ 14,225	\$ 2	Didn't Answer
Clarkson Valley	2,582	\$75 Business - \$25 Home Occupation	\$ 250	\$ 0	No
Clinton	9,432	varies based on number of employees	\$ 58,084	\$ 6	No
Cottleville	2,802	No Tax			No Tax
Dardenne Prairie	7,883	No Tax			No Tax
De Soto	6,504	No Tax			No Tax
De Soto	6,504	varies based on business type (most are \$50/yr.)	\$ 20,058	\$ 3	No
Des Peres	8,614	\$1.25 per \$1000 of gross sales (Retail)or \$0.20 Sq Ft (Others)	\$ 971,115	\$ 113	No
Desloge	5,152	\$25.50 flat fee	\$ 7,400	\$ 1	No

Table V.

Medium Muni's		Business License Fees		Rev / Capita	Increased in last 5 years
Municipality	Pop.	Busines License Fee Structure	Revenue		
Dexter	7,704	Varies based on business type	\$ 38,453	\$ 5	Yes
East Prairie	3,123	Set up 40 years ago. No set formula	\$ 5,145	\$ 2	No
Eldon	4,967	\$35.00 flat fee	\$ 17,982	\$ 4	No
Elsberry	2,586	\$10 flat fee \$25 for non-resident			Didn't Answer
Eureka	9,133	\$25 flat fee; 5% on gross receipts of utilities; and 3/8% business license tax on revenue of amusement parks	\$ 150,926	\$ 17	No
Fayette	2,686	5% of gross receipts	\$ 7,652	\$ 3	No
Fenton	4,305	No Tax			No Tax
Fredericktown	4,097	No Tax			No Tax
Frontenac	3,541	The rate is varied - a separate email will provide this information for you.	\$ 470,000	\$ 133	No
Glendale	5,523	1/10 of one percent of sales	\$ 48,964	\$ 9	No
Grain Valley	9,822	\$25 FLAT FEE	\$ 11,675	\$ 1	No
Green Park	2,614	No Tax			No Tax
Greenwood	4,638	No Tax			No Tax
Herculaneum	3,390	25\$ fee	\$ 2,500	\$ 1	No
Hermann	2,729	No Tax			No Tax
Higginsville	4,551	fee varies based on business type	\$ 11,447	\$ 3	No
Hollister	3,891	Fee based on number of employees from \$20 to \$150	\$ 24,577	\$ 6	No
Holts Summit	3,640	\$35 flat annual fee	\$ 24,465	\$ 7	Yes
Knob Noster	3,282	\$25.00 per year pro rated	\$ 4,500	\$ 1	No
Ladue	8,215	varies based on sq.ft. or % of gross recpts., \$50 min.	\$ 210,257	\$ 26	No
Lexington	4,536	Flat fee based on type of business plus \$30 administrative fee	\$ 26,906	\$ 6	No
Louisiana	3,781	6% of gross receipts	\$ 85,408	\$ 23	No
Macon	5,461	varies	\$ 95,622	\$ 18	No
Malden	4,505	flat for some and varies based on business	\$ 54,112	\$ 12	No
Maplewood	8,688	Merchants and Manufacturers 1% per \$1,000.00 of gross sales Service business are a square footage fee: 0-500 \$0.25per square foot minimum \$75.00 - 501-1000 \$0.20 per square foot minimum \$125.00 - 1001 to 2500 \$0.15 per square foot minimum \$200.00 - 2501-5000 \$0.10 per square foot minimum \$375.00 - greater than 5001 \$0.08 per square foot or minimum \$500.00	\$ 583,403	\$ 67	No
Marshfield	7,118	\$18 Flat Fee	\$ 5,922	\$ 1	No
Monett	8,835	flat fee	\$ 13,173	\$ 1	No
Mount Vernon	4,570	No Tax			No Tax
New Madrid	3,033	varies based on business type	\$ 4,468	\$ 1	No
Oak Grove	6,838	\$25.00 flat fee	\$ 16,472	\$ 2	No
Odessa	4,721	flatm fee per year, \$20 to \$52 per year	\$ 14,000	\$ 3	No
Osage Beach	4,621	Flat Fee	\$ 20,970	\$ 5	No
Pagedale	3,417	Didn't Answer	\$ 214,240	\$ 63	No
Palmyra	3,417	\$10 flat fee	\$ 6,300	\$ 2	No
Park Hills	8,841	\$15 for first \$10,000 of gross revenue, \$0.50 per thousand dollars of gross revenue above \$10,000 up to \$300,000, maximum fee of \$160.00	\$ 20,400	\$ 2	No
Parkville	5,247	5% of gross receipts	\$ 41,939	\$ 8	No
Peculiar	4,472	No Tax			No Tax
Perryville	8,143	varies based on type of business	\$ 13,000	\$ 2	No

Table V.

Medium Muni's		Business License Fees		Rev / Capita	Increased in last 5 years
Municipality	Pop.	Busines License Fee Structure	Revenue		
Pine Lawn	4,019	•□ On the first one hundred thousand dollars (\$100,000) of your gross sales or fractions thereof your fee is \$200.00.	\$ 30,888	\$ 8	No
Platte City	4,805	Varies based on business type, generally a flat fee	\$ 28,983	\$ 6	Yes
Pleasant Valley	3,494	\$100.00 flat fee plus .40 per thousand prior year gross receipts	\$ 67,273	\$ 19	No
Richmond Heights	9,157	Business - \$5/employee minimum \$30, Merchant - \$1.75 for every \$1,000 of gross sales Minimum \$30	\$ 873,228	\$ 95	Yes
Riverside	2,985	varies based on business type	\$ 25,000	\$ 8	No
Riverview	2,941	stair-step formula based on gross receipts	\$ 13,942	\$ 5	No
Rock Hill	4,609	0.001* gross sales for year	\$ 200,690	\$ 44	No
Rogersville	2,898	\$30 flat fee billed annually. (monthly penalties for late payers). Businesses selling liquor also must purchase a liquor license based on the types of liquor products they sell.	\$ 1,900	\$ 1	No
Salem	4,819	\$ 25 flat fee per business license	\$ 8,993	\$ 2	Didn't Answer
Savannah	5,041	5% of gross receipts	\$ 8,000	\$ 2	No
Scott City	4,548	Flat fee of \$25 up to \$1m in sales revnue then \$50	\$ 11,093	\$ 2	No
Shrewsbury	6,277	some flat fees where impossible to discern gross receipts; otherwise \$1/\$1,000 of g.r.	\$ 220,000	\$ 35	No
Smithville	7,851	\$50 flat fee for all businesses	\$ 50,462	\$ 6	Yes
St. Clair	4,429	\$50.00 flat fee	\$ 19,830	\$ 4	No
St. James	4,081	\$35 flat fee	\$ 3,156	\$ 1	Didn't Answer
Ste. Genevieve	4,444	Ordinance setting the rate for each particular business each business different amount	\$ 21,000	\$ 5	Didn't Answer
Sullivan	6,695	\$25 Resident; \$35 Non-resident	\$ 15,150	\$ 2	No
Sunset Hills	8,232	varies based on business type	\$ 771,248	\$ 94	No
Tipton	3,307	\$25 buinesses open more than 30 hours, \$10 if open less than 30 hours	\$ 4,000	\$ 1	No
Trenton	6,018	\$35.00 for each \$250,000 gross receipts	\$ 25,717	\$ 4	No
Union	9,468	\$30 annual flat fee	\$ 19,770	\$ 2	No
Valley Park	6,302	varies on business type, some flat fee, some based on gross receipts, some by square footage	\$ 144,034	\$ 23	No
Vandalia	4,350	\$10 flat fee	\$ 1,350	\$ 0	No
Versailles	2,711	Flat Fee based on type of business	\$ 7,000	\$ 3	No
Waynesville	3,796	Varies on Business Type per State Statute	\$ 11,173	\$ 3	No
Weldon Spring	5,300	No Tax			No Tax
Willard	3,354	\$25./\$50. flat fee based on business type	\$ 4,087	\$ 1	No
Windsor	3,223	\$10.25 per year prorated as year goes on	\$ 1,200	\$ 0	No
Woodson Terrace	4,032	varies on gross receipts, square footage, #of employees or flat fee of 150.00	\$ 311,237	\$ 77	Yes
Wright City	2,797	\$50.00 Flat Fee	\$ 5,613	\$ 2	Yes

Table V.

Business License Fees

Large Muni's		Business License Fees		Rev / Capita	Increased in last 5 years
Municipality	Pop.	Business License Fee Structure	Revenue		
Arnold	20,589	fee based on number of employees reported	\$ 202,954	\$ 10	Didn't Answer
Ballwin	30,121	\$100 or 5% gross whichever is greater	\$ 475,000	\$ 16	No
Bellefontaine Neighbors	10,261	No Tax			No Tax
Belton	24,436	70 Flat Fee or 20 for Home Business	\$ 93,646	\$ 4	No
Blue Springs	55,031	No Tax			No Tax
Bridgeton	15,086	Based on business type	\$ 1,189,832	\$ 79	No
Carthage	13,699	Occupation Fees based upon annual taxable gross sales, to-wit: 0 to \$100,000.00 . . . \$50.00; \$100,001.00 to \$300,000.00 . . . \$100.00; \$300,001.00 to \$500,000.00 . . . \$200.00; \$500,001.00 to \$1,000,000.00 . . . \$400.00; For each additional \$1,000,000.00 in taxable gross sales the license fee shall increase by \$100.00.	\$ 94,855	\$ 7	No
Chesterfield	46,272	VARIABLES BASED ON TYPE OF BUSINESS AND SQUARE FOOTAGE WITH A MINIMUM OF \$25 AND A MAXIMUM OF \$10,000	\$ 552,130	\$ 12	No
Clayton	16,076	Varies based on Business Type: Set fee or \$1.25/\$1,000 of gross receipts	\$ 482,592	\$ 30	Didn't Answer
Columbia	99,174	(a) Businesses and occupations shall pay annual license fees according to the following fee schedule, except that any business or occupation shall pay at least one dollar and twenty-five cents (\$1.25) for every regular employee or associate in such business during the preceding year, with a maximum fee of seven hundred fifty dollars (\$750.00), and the license fee shall be the higher of that computed by the fee schedule or that based on the number of employees:	\$ 625,000	\$ 6	No
Crestwood	11,474	.0125% of gross receipts or .10% of square footage. You pay the larger of the two options.	\$ 871,222	\$ 76	Yes
Ferguson	21,118	\$30 minimum (\$45 in Special Business District), 1.0% on first \$500,000 of gross receipts plus 0.75% on 2nd \$500,000 plus 0.5% on gross receipts greater than \$1,000,000	\$ 322,888	\$ 15	No
Festus	11,223	license fees vary, but for every \$1000 of gross revenue the business owner must pay \$0.50 with a minimum license tax of \$25	\$ 191,942	\$ 17	No
Florissant	50,919	Have some flat fee with a basic minimum of \$25 annually. Others are gross receipt with \$.50 per \$1,00 of gross receipts for the first \$300,000 and then \$1.00 per \$1,000 for all gross receipts over \$300,000.	\$ 695,496	\$ 14	No
Fulton	12,817	new = \$25, \$50,000 or less=\$25, 50-100,000=\$50, 100,000-200,000=\$100, 200,000-300,000=\$150, 300,000-400,000=\$200, 400,000-500,000=\$250, 500,000-1,000,000=\$300, over \$1,000,000=\$350	\$ 55,000	\$ 4	No
Grandview	24,116	\$.40 per \$1,000 in gross receipts	\$ 289,987	\$ 12	No
Hannibal	17,456	Varies on type \$100 or \$40 and some gross receipts	\$ 194,346	\$ 11	No
Hazelwood	25,483	Varies with type of business	\$ 2,336,193	\$ 92	No
Independence	110,704	Minimum of \$25.00 for gross revenues less than \$25,000. The Occupation License Fee for gross revenue in excess of \$25,000 is \$25.00 plus \$0.29/thousand up to the maximum fee of \$30,000.	\$ 1,397,247	\$ 13	No
Joplin	49,100	No Tax			No Tax
Kennett	10,749	Flat fee	\$ 57,648	\$ 5	No
Kirksville	17,139	Varies based on business type	\$ 41,892	\$ 2	No

Table V.

Large Muni's		Business License Fees		Rev / Capita	Increased in last 5 years
Municipality	Pop.	Busines License Fee Structure	Revenue		
Kirkwood	26,818	\$1.00 per one thousand of gross rceipts	\$ 473,446	\$ 18	Didn't Answer
Lake Saint Louis	13,904	Fees based on business type	\$ 27,543	\$ 2	No
Lebanon	14,139	5% flat fee for those in our Downtown Business District	\$ 5,550	\$ 0	No
Lee's Summit	82,820	\$30 plus \$5 per employee for non-manufacturing type business. \$26 plus \$1 per employee for manufacturing. Maximum license fee is \$2,500. Base license fee includes one employee/owner.	\$ 273,543	\$ 3	No
Manchester	18,657	500,000 charge .0008 / 500,000 charge .0006 over \$1,000,000 charge .0004	\$ 135,000	\$ 7	No
Maryland Heights	26,109	\$.02 (2 cents) per square foot of occupied space	\$ 652,236	\$ 25	No
Maryville	10,830	We only			Yes
Mexico	10,978	varies based on business type	\$ 1,500,000	\$ 137	No
Neosho	11,284	VARIES BASED ON GROSS SALES	\$ 25,328	\$ 2	No
Newtonia	18,202	No Tax			No Tax
O'Fallon	74,976	No Tax			No Tax
Poplar Bluff	17,029	5% Gross Receipts	\$ 455,000	\$ 27	No
Raymore	17,238	\$100 flat fee, prorates down \$5 per mth after 5 months	\$ 139,210	\$ 8	No
Raytown	28,328	5% of gross receipt	\$ 220,000	\$ 8	No
Republic	13,021	Varies by Business Type	\$ 30,285	\$ 2	Yes
Rolla	18,443	\$50 flat fee for initial business license; \$35 annual renewal	\$ 52,000	\$ 3	Didn't Answer
Sedalia	20,862	varies based on business type	\$ 260,490	\$ 12	No
Springfield	154,777	flat fee or % of gross receipts depending on the type of business	\$ 2,300,000	\$ 15	No
St. Ann	12,860	Varies... set fee or the greater of \$ from either GS or SF	\$ 454,000	\$ 35	Yes
St. Joseph	73,912	Some flat fees, some based upon gross receipts with various calculated formulas	\$ 904,716	\$ 12	No
Town and Country	10,737	\$200 flat fee; \$2 per thousand of GR; \$.50 per SF	\$ 1,588,093	\$ 148	Yes
Troy	11,722	No Tax			No Tax
University City	36,545	\$1.16 x \$1,000 of Gross Receipts	\$ 496,000	\$ 14	No
Warrensburg	18,629	Varies on business type,	\$ 62,500	\$ 3	No
Washington	14,271	Didn't Answer			No
Webster Groves	22,494	Varies based on gross receipts generated	\$ 327,951	\$ 15	Yes
Wentzville	22,478	No Tax			No Tax

Municipal Motor Vehicle License Taxes

Also known as city stickers, the motor vehicle tax is believed to have originated as a means to insure payment of municipal personal property taxes. The program works in similar fashion to the state and county system requiring proof of payment of state property taxes prior to issuance of a vehicle license plate renewal. In municipalities utilizing a city sticker program all local vehicles must display a current city sticker. Vehicles without the sticker can be fined. Proof of payment of local personal property tax is necessary to purchase the vehicle sticker.

More and more municipalities have found it to be more efficient to contract with the county for the collection of their property taxes. This change is likely leading to a declining use of the city sticker program. The vehicle tax's share of total revenue has declined from almost 1% in 1984 to .2% in 2008.

Local Motor Vehicle Tax (City Sticker) Frequency		
Category	Municipalities with Local Motor Vehicle Tax	Percentage
All Cities	57	19%
Over 10,000	12	23%
2,500 to 10,000	14	15%
under 2,500	31	19%

The survey found that almost twenty percent of municipalities still use the city sticker program. The table above illustrates the frequency of cities imposing the fee.

Municipalities may determine the basis for the motor vehicle license tax. Some use a flat rate while others base the tax on horsepower. In larger municipalities, the tax rate usually is levied on horsepower, while smaller municipalities usually levy the tax on a flat rate. The table on the next pages lists the rate charged and the revenue generated by municipalities imposing the tax.

Municipality	Pop.	MV Rate	Revenue
Bates City	266	\$3.50 per vehicle	\$ 267
Bloomfield	1,886	\$3 per vehicle	\$ 5,300
Brentwood	7,225	\$6 for commercial \$5 for non commercial	\$ 34,000
Fayette	2,686	6.00 per motor vehicle	\$ 36,000
Ferguson	21,118	\$2.50 per vehicle, billed by SL Cnty on Personal Property Tax bill	\$ 31,973
Fulton	12,817	\$5/vehicle, collected by county	\$ 33,000
Gideon	973	5.50 for all vehicles	\$ 3,598
Glendale	5,523	\$6.50 per vehicle	\$ 28,432
Grandview	24,116	\$5 per vehicle, \$2 per motorcycle	\$ 83,429
Grantwood	871	Flat 5.00 per motorized vehicle	\$ 3,750
Green City	634	\$2 per vehicle	\$ 760
Hannibal	17,456	\$5 per vehicle	\$ 54,200
Henrietta	434	\$5 for each vehicle	\$ 865
Hermann	2,729	\$3.00 per vehicle	\$ 5,650
Independence	110,704	Mtrcycles & mtrtricycles \$4.50; Vehicles \$5; Commercial vehicles and recreational vehicles \$6.00	\$ 458,816
Jonesburg	727	\$3.00 per vehicle	\$ 1,500
Kennett	10,749	\$4.50 per auto or truck, \$2.50 per motorcycle	\$ 29,126
Kirkwood	26,818	6.00 Autos, 6.00 Trucks, 2.00 Motorcycles	\$ 133,347
Ladue	8,215	auto 5.00, trucks 6.00, motorcycles 3.50	\$ 39,166
Lathrop	2,323	\$5 per vehicle	\$ 7,942
Lawson	2,354	\$5 per vehicle; \$2.50 per motorcycle	\$ 93,694
Lexington	4,536	5 per vehicle	\$ 13,284
Macon	5,461	50 cents per cylinder	\$ 10,000
Malden	4,505	flat	\$ 15,000
Maplewood	8,688	6.00 per vehicle - 2.00 per motorcycle	\$ 35,238
Marceline	2,325	\$5.00 per vehicle	\$ 9,996
Mexico	10,978	five dollars per licensed vehicle	\$ 42,525
Monroe City	2,493	\$3.25 per vehicle	\$ 5,746
Montgomery	2,496	\$6 car \$7 Truck	\$ 14,170
Montrose	424	\$5 per vehicle, prorated	\$ 1,203
Mound City	1,085	Less than 24 HP-\$3, 24-less than 48 HP-\$4, Over 48 HP-\$5, All Pickup Trucks-\$4, Motorcycles-\$2	\$ 3,605
New Franklin	1,106	\$6 per vehicle	\$ 4,371
New Haven	2,025	\$4 cars & lt trucks; \$5 com. 1 ton to 1-1/2 ton; \$6 com. vehicles >1-1/2 ton; \$3 for mtrcycles	\$ 3,872
Norborne	573	\$5 per vehicle	\$ 2,700
Oak Grove	6,838	\$5.00 pick-up and \$2.50 car	\$ 20,516
Orrick	829	\$8 per vehicle	\$ 4,969
Palmyra	3,417	\$2 per vehicle	\$ 2,900
Parkville	5,247	\$5 per vehicle	\$ 20,484
Parma	766	\$5.25 for City Sticker	\$ 1,242
Perry	663	\$3.50 per vehicle, \$15.00 for atv's	\$ 1,902
Pilot Knob	675	\$2.25 per vehicle	\$ 928
Plattsburg	2,416	flat fee of \$5 for any licensed vehicle	\$ 9,005
Poplar Bluff	17,029	\$10 flat fee	\$ 58,000
Raymore	17,238	\$5 per vehicle	\$ 55,280
Shelbina	1,820	\$4.00 per 200 horsepower	\$ 5,500
St. Joseph	73,912	\$3.50 per vehicle no matter size	\$ 187,150
St. Mary	382	Auto \$4; mtcyls \$3; Trucks < 2 ton \$4.50, 2-5 ton \$5.50, 5-6 ton \$7.50, 6-7 tons \$8.50, > 8 tons \$10.50	\$ 1,255
Stewartville	741	\$4 per motor vehicle housed in the city	\$ 2,356
Stover	1,041	\$5 per vehicle	\$ 3,425
Sweet Springs	1,530	\$5 per vehicle	\$ 5,000
Tarkio	1,827	\$3 per vehicle	\$ 5,963
Trenton	6,018	\$5.00 per each vehicle	\$ 23,397
University City	36,545	\$6 for all	\$ 143,000
Velda City	1,509	\$5 small autos, \$7 large autos, \$2 motorcycles & scooters	\$ 2,424
Versailles	2,711	\$4 per vehicle	\$ 6,000
Warson Woods	1,872	5 per vehicle	\$ 8,075
Wellsville	1,343	\$6 all vehicles	\$ 1,504

Table VI.

Vehicle License Fee

Cigarette Tax

The cigarette tax produced .5% of revenue in 2001. The tax has seen a continuous decline in its importance over the past 15 years. For municipalities over 10,000 population, the tax went from 2.6% of revenue in 1984 to .8% in 2001, and down to .6% in 2007. For municipalities with between 2,500 and 10,000 persons, the share has dropped from 1.8% in 1984 to .3% in 2007. For municipalities under 2,500, the rate has dropped from 1.0% in 1984 to .3% in 2007.

RSMo 149.192 prohibits municipalities from passing any new cigarette taxes.

Cigarette Tax				
Municipality	Pop.	Tax per pack	Revenue	Rev/Cap.
Albany	1,753	2 cents	\$ 5,669	\$ 3
Belton	24,436	.065 on packages of 20's and .8125 on packages of 25	\$ 172,112	\$ 7
Bland	563	2 cents	\$ 4,200	\$ 7
Blue Springs	55,031	.04 for a 20 pack and .05 for a 25 pack	\$ 178,056	\$ 3
Boonville	8,752	3 cents	\$ 52,780	\$ 6
Cameron	9,141	3 cents	\$ 46,954	\$ 5
Carl Junction	7,172	4 CENTS FOR 20; 5 CENTS FOR 25	\$ 10,898	\$ 2
Carthage	13,699	2 cents per cigarette	\$ 78,246	\$ 6
Centralia	3,676	2 cents	\$ 10,596	\$ 3
Chillicothe	8,688		\$ 45,146	\$ 5
Clarence	881	2 cents	\$ 1,808	\$ 2
Clinton	9,432	5 cents per pack	\$ 59,973	\$ 6
Columbia	99,174	10 cents	\$ 675,000	\$ 7
Corder	413	2 cents	\$ 18	\$ 0
Fayette	2,686	2 cents	\$ 5,327	\$ 2
Forest City	317	2 cents	\$ 69	\$ 0
Fredericktown	4,097	50 cents per 1000 cigarettes sold	\$ 9,000	\$ 2
Fulton	12,817	4 cents	\$ 70,000	\$ 5
Grain Valley	9,822	4 cents	\$ 30,129	\$ 3
Grandview	24,116	5 cents per pack	\$ 115,471	\$ 5
Green City	634	.03 per pack	\$ 2,043	\$ 3
Henrietta	434	3 cents per package	\$ 1,320	\$ 3
Hermann	2,729	2 cents	\$ 8,448	\$ 3
Higginsville	4,551	\$1.50 per \$1000	\$ 26,765	\$ 6
Independence	110,704	\$2.50 per thousand for each and all cigarettes sold	\$ 555,974	\$ 5
Joplin	49,100		\$ 298,863	\$ 6
		.002 per stick; 20 pack-4 cents, 25 pack-5 pack		
Kennett	10,749	5 cents	\$ 108,894	\$ 10
Kirksville	17,139	.05 per package of 20	\$ 94,557	\$ 6
Knob Noster	3,282	2 cents	\$ 3,500	\$ 1
Lake Saint Louis	13,904	5 cents per pack	\$ 33,437	\$ 2
Lebanon	14,139	2 cents	\$ 65,376	\$ 5
Lee's Summit	82,820	\$.005 per cigarette pack of 20 = \$.10	\$ 408,591	\$ 5
Lexington	4,536	3 cents	\$ 18,380	\$ 4
Louisiana	3,781	\$.04 per pack of 20's	\$ 51,557	\$ 14
Macon	5,461	2 cents	\$ 18,000	\$ 3
Maysville	1,137	2 cents	\$ 1,900	\$ 2
Memphis	1,964	4 cents	\$ 18,700	\$ 10
Mexico	10,978	five cents	\$ 64,812	\$ 6
Milan	1,786	2 cents	\$ 7,647	\$ 4
Monroe City	2,493	\$.04 per 20 pack of cigarettes	\$ 19,578	\$ 8
Montgomery City	2,496	4 cents	\$ 17,168	\$ 7
Mound City	1,085	2 cents	\$ 2,453	\$ 2
Neosho	11,284	4 CENTS	\$ 69,907	\$ 6
New Franklin	1,106	6 cents	\$ 2,928	\$ 3
New Haven	2,025	2 cents	\$ 6,541	\$ 3
Norborne	573	two cents	\$ 1,522	\$ 3
Oak Grove	6,838	\$4 cents per package	\$ 47,565	\$ 7

Table VII. A.

Cigarette Tax				
Municipality	Pop.	Tax per pack	Revenue	Rev/Cap.
Odessa	4,721	5 cents	\$ 30,670	\$ 6
Oterville	491	2.5%	\$ 873	\$ 2
Palmyra	3,417	4 cents	\$ 21,000	\$ 6
Park Hills	8,841	One cent	\$ 14,300	\$ 2
Peculiar	4,472	5 cents	\$ 25,000	\$ 6
Plattsburg	2,416	Two cents per pack	\$ 4,847	\$ 2
Poplar Bluff	17,029	\$1/1000 cigarettes	\$ 71,000	\$ 4
Raytown	28,328	Per state law	\$ 95,000	\$ 3
Republic	13,021	3 cents	\$ 40,442	\$ 3
Rolla	18,443	5%	\$ 142,000	\$ 8
Russelville	729	2 cents	\$ 2,342	\$ 3
Savannah	5,041	6 cents	\$ 29,000	\$ 6
Sedalia	20,862	\$2/1000	\$ 133,705	\$ 6
Springfield	154,777	5% per 20 pack and 6,25% per 25 pack	\$ 950,000	\$ 6
St. Joseph	73,912	5%	\$ 451,815	\$ 6
Sweet Springs	1,530	two cents	\$ 4,800	\$ 3
Tarkio	1,827	4 cents	\$ 12,557	\$ 7
Trenton	6,018	2 cents	\$ 17,600	\$ 3
Troy	11,722	3 cents	\$ 51,058	\$ 4
Union	9,468	.03 per pack	\$ 50,752	\$ 5
Vandalia	4,350	4 cents	\$ 13,013	\$ 3
Warrensburg	18,629	3 cents per 20 pack and 3.75 cents for 25 pack	\$ 42,200	\$ 2
Wellsville	1,343	4 cents	\$ 2,278	\$ 2
Windsor	3,223	2 cents	\$ 6,000	\$ 2
Wright City	2,797	\$2.50 PER 1000 CIGARETTES	\$ 34,516	\$ 12

St. Louis County Municipalities Cigarette Tax Revenue *			
Municipality	Revenue	Municipality	Revenue
Florissant	\$170,783	Clarkson Valley	\$8,943
Chesterfield	\$156,467	Green Park	\$8,913
University City	\$127,848	Wellston	\$8,224
Wildwood	\$109,937	Hanley Hills	\$7,101
Ballwin	\$104,584	Warson Woods	\$6,629
Clayton	\$100,488	Vinita Park	\$6,432
Shrewsbury	\$96,985	Winchester	\$5,520
Kirkwood	\$91,349	Velda Village	\$5,403
Hazelwood	\$87,611	Bel-Nor	\$5,342
Maryland Hgts.	\$86,107	Oakland	\$5,148
Webster Groves	\$77,662	Hillsdale	\$4,938
Richmond Hgts.	\$75,957	Charlack	\$4,784
Ferguson	\$74,907	Country Club Hills	\$4,617
Maplewood	\$66,599	Lakeshire	\$4,597
Manchester	\$64,058	Calverton Park	\$4,420
Overland	\$62,016	St. George	\$4,306
Creve Coeur	\$55,162	Pasadena Hills	\$3,835
Bridgeton	\$51,986	Velda Village Hills	\$3,644
Jennings	\$51,715	Cool Valley	\$3,614
St. Ann	\$47,196	Norwood Court	\$3,547
Crestwood	\$39,660	Flordell Hills	\$3,112
Brentwood	\$38,197	Grantwood	\$2,952
Normandy	\$38,197	Edmundson	\$2,808
Bellefontaine Neigh.	\$37,069	Greendale	\$2,414
Town and Country	\$36,420	Sycamore Hills	\$2,414
Breckenridge Hills	\$36,321	Bella Villa	\$2,297
Berkeley	\$33,642	Beverly Hills	\$2,016
Ellisville	\$30,436	Pasadena Park	\$1,635
Pine Lawn	\$30,151	Wilbur Park	\$1,588
Ladue	\$28,902	Uplands Park	\$1,538
Des Peres	\$28,724	Crystal Lake Park	\$1,528
Sunset Hills	\$27,638	Kinloch	\$1,501
Eureka	\$25,662	Twin Oaks	\$1,210
Olivette	\$25,275	Huntleigh	\$1,080
St. John	\$23,922	Vinita Terrace	\$976
Black Jack	\$22,707	Westwood	\$949
Rock Hill	\$22,705	Bellerive	\$849
Pacific	\$22,102	Glen Echo Park	\$555
Valley Park	\$21,791	MacKenzie	\$458
Glendale	\$19,280	Country Life Acres	\$271
Dellwood	\$17,568	Champ	\$40
Northwoods	\$15,522		
Fenton	\$14,576		
Woodson Terrace	\$14,004		
Pagedale	\$12,089		
Frontenac	\$11,644		
Riverview	\$10,518		
Bel-Ridge	\$10,304		
Marlborough	\$10,036		
Moline Acres	\$9,102		

St. Louis County municipalities receive a portion of the county's pooled cigarette tax

Source: Missouri Department of Revenue
*For year ended June 30, 2007

Municipal Court Revenues

Municipalities continue to derive significant revenue from the fines and forfeitures collected in municipal courts. These collections produced 3.9% of revenue for all municipalities surveyed. In municipalities with over 10,000 populations the courts produced 3.8% of revenue, in cities with 2,500 to 10,000 courts provided 4.2% of revenue, and in cities with less 2,500 the courts also provided 4.2% of revenue. Municipal court revenues have generally declined as a percentage of total revenue over the last 20 years.

RSMo 302.341 requires that any city, town or village that receives more than forty-five percent of its total annual revenue from fines for traffic violations occurring on state highways, shall send all such revenues in excess of forty-five percent to the director of the department of revenue and shall be distributed annually to the schools of the county.

Small Municipalities			Fines & Bond Forfeitures	Collected Court Costs	Operation Costs	Net	Net Per Capita
Municipality	Pop.	Court Type					
Adrian	1,882	Municipal					
Advance	1,221	Municipal	\$ 30,000	\$ 24,000	\$ 12,000	\$ 42,000	\$ 34
Airport Drive	718	Circuit	\$ -	\$ -	\$ -		
Albany	1,753	Municipal	\$ 1,636	\$ -	\$ -	\$ 1,636	\$ 1
Annapolis	290	Circuit					
Ashland	2,205	Circuit					
Baring	149	No court					
Bates City	266	Municipal	\$ 1,212	\$ 229	\$ 307	\$ 1,135	\$ 4
Bernie	1,799	Municipal				\$ -	
Big Lake	121	No court					
Billings	1,111	Municipal	\$ 50,000	\$ 7,500	\$ 28,000	\$ 29,500	\$ 27
Bland	563	Municipal	\$ 12,573	\$ 1,249	\$ 1,652	\$ 12,170	\$ 22
Bloomfield	1,886	Municipal	\$ 20,000		\$ 4,200	\$ 15,800	\$ 8
Branson West	544	Municipal	\$ 49,000	\$ 7,000	\$ 85,000	\$ (29,000)	
Butterfield	419	Municipal	\$ 8,292	\$ 1,927	\$ 2,000	\$ 8,219	\$ 20
Cainsville	372	Circuit					
Calhoun	500	Circuit	\$ 1,710		\$ 2,400	\$ (690)	
Calverton Park	1,279	Municipal					
Cartersville	1,956	Municipal	\$ 64,000	\$ 6,600	\$ 14,000	\$ 56,600	\$ 29
Clarence	881	Municipal	\$ 5,092	\$ 3,870	\$ 3,200	\$ 5,762	\$ 7
Clark	291	No court					
Claycomo	1,299	Municipal	\$ 3,842	\$ 407	\$ 1,063	\$ 3,186	\$ 2
Cleveland	679	No court					
Cole Camp	1,143	Municipal	\$ 4,671	\$ 1,967	\$ 3,640	\$ 2,998	\$ 3
Corder	413	Circuit				\$ -	
Country Club	1,932	Circuit	\$ 7,004	\$ 8,340	\$ 1,561	\$ 13,783	\$ 7
Crane	1,424	Municipal	\$ 39,037	\$ 5,815	\$ 49,934	\$ (5,082)	\$ (4)
Creighton	347	No court					
Crocker	998	Municipal	\$ 22,494	\$ 22,494	\$ -	\$ 44,988	\$ 45
Curryville	247	Municipal					
Dearborn	547	Municipal					
Drexel	1,095	No court					
Everton	309	No court					
Farber	394	Circuit	\$ 1,665			\$ 1,665	\$ 4
Farley	251	No court					
Flint Hill	442	Municipal					
Forest City	317	No court					
Freeman	594	No court					
Fremont Hills	610	No court					
Gallatin	1,741	Circuit	\$ 10,393		\$ 2,052	\$ 8,341	\$ 5
Gerald	1,227	Municipal					
Gideon	973	Municipal	\$ 24,299	\$ 2,388	\$ 17,245	\$ 9,442	\$ 10
Gilman City	382	Circuit					
Goodman	1,260	Municipal	\$ 39,309	\$ 5,442	\$ 19,958	\$ 24,793	\$ 20
Granby	2,232	Municipal	\$ 19,882	\$ 19,882	\$ 4,800	\$ 34,964	\$ 16
Grandin	237	No court					
Grant City	799	Municipal	\$ 1,491	\$ 1,091	\$ 1,514	\$ 1,068	\$ 1
Grantwood	871	Municipal	\$ 23,894	\$ 3,649	\$ 15,796	\$ 11,747	\$ 13
Green City	634	No court					
Hillsboro	1,989	Municipal					

Table VIII.

Small Municipalities			Fines & Bond Forfeitures	Collected Court Costs	Operation Costs	Net	Net Per Capita
Municipality	Pop.	Court Type					
Humansville	1,014	Municipal					
Hume	343	No court					
Huntsdale	31	No court					
Indian Point	728	No court					
Jonesburg	727	Circuit	\$ 1,050		\$ 1,800	\$ (750)	
Keytesville	498	No court					
Kimmswick	93	Municipal	\$ 6,825	\$ 732	\$ 3,678	\$ 3,879	\$ 42
Kirbyville	137	No court					
LaGrange	931	Municipal	\$ 30,000		\$ 25,000	\$ 5,000	\$ 5
Lake Lotawana	1,946	Municipal	\$ 125,000	\$ 14,000	\$ 34,500	\$ 104,500	\$ 54
Lake Tapawingo	789	Municipal	\$ 820	\$ 232	\$ 382	\$ 670	\$ 1
Lake Waukomis	898	Municipal	\$ 4,787	\$ 360	\$ 1,529	\$ 3,618	\$ 4
Laredo	241	No court					
Lathrop	2,323	Municipal	\$ 52,761	\$ -	\$ 7,980	\$ 44,781	\$ 19
Laurie	716	Municipal	\$ 19,341	\$ 15,285	\$ 17,019	\$ 17,607	\$ 25
Lawson	2,354	Municipal	\$ 43,195	\$ 1,775	\$ 15,000	\$ 29,970	\$ 13
Leadwood	1,156	Municipal	\$ 51,591	\$ 78,812	\$ 30,729	\$ 99,674	\$ 86
Levasy	97	No court					
Licking	1,502	Municipal	\$ 44,095	\$ 16,967	\$ 42,200	\$ 18,862	\$ 13
Lincoln	1,081	Municipal	\$ 1,333	\$ 1,371	\$ 1,621	\$ 1,083	\$ 1
Linn Creek	299	Municipal	\$ 56,606	\$ 4,312	\$ 50,840	\$ 10,078	\$ 34
Loch Lloyd	499	No court					
Loma Linda	670	No court					
Madison	547	Circuit					
Mansfield	1,349	Municipal	\$ 9,680	\$ 1,824	\$ 19,800	\$ (8,296)	\$ (6)
Marceline	2,325	Municipal	\$ 10,345	\$ 2,256	\$ -	\$ 12,601	\$ 5
Marlborough	2,152	Municipal	\$ 155,335	\$ 8,312	\$ 96,462	\$ 67,185	\$ 31
Maysville	1,137	Municipal	\$ 6,922	\$ 5,318	\$ 3,000	\$ 9,240	\$ 8
Memphis	1,964	No court					
Merriam Woods	1,329	Municipal	\$ 6,000	\$ 120	\$ 3,000	\$ 3,120	\$ 2
Milan	1,786	Circuit	\$ 8,824	\$ 280	\$ 9,600	\$ (496)	
Miner	1,297	Municipal	\$ 140,000		\$ 75,000	\$ 65,000	\$ 50
Mokane	195	No court					
Monroe City	2,493	Municipal	\$ 9,681	\$ 1,644	\$ 14,857	\$ (3,532)	
Montrose	424	Circuit		\$ 2,587		\$ 2,587	\$ 6
Mound City	1,085	Circuit	\$ 3,884		\$ 3,706	\$ 178	\$ 0
Neelyville	501	No court					
New Franklin	1,106	Circuit	\$ 34,777		\$ 1,000	\$ 33,777	\$ 31
New Haven	2,025	Municipal	\$ 13,015	\$ 2,124	\$ 22,400	\$ (7,261)	
Nixa	1,587	Municipal					
Norborne	573	Circuit	\$ 350	\$ -	\$ -	\$ 350	\$ 1
Norwood	382	Municipal	\$ 5,650	\$ 605	\$ 16,033	\$ (9,778)	\$ (26)
Orrick	829	Municipal				\$ -	
Osborn	435	Circuit					
Otterville	491	Circuit	\$ 196			\$ 196	\$ 0
Parma	766	Municipal	\$ 22,666	\$ 3,983	\$ 6,986	\$ 19,663	\$ 26
Perry	663	Circuit	\$ 60	\$ -	\$ -	\$ 60	\$ 0
Piedmont	1,913	Circuit	\$ 37,976	\$ 24,117	\$ 24,159	\$ 37,934	\$ 20
Pierce City	1,457	Municipal					
Pilot Knob	675	Circuit	\$ 8,262	\$ 8,262	\$ 1,457	\$ 15,067	\$ 22

Table VIII.

Small Municipalities			Fines & Bond	Collected	Operation	Net	Net Per
Municipality	Pop.	Court Type	Forfeitures	Court Costs	Costs		Capita
Plattsburg	2,416	Municipal	\$ 63,050	\$ 7,022	\$ 28,337	\$ 41,735	\$ 17
Pleasant Hope	595	Municipal					
Polo	604	Municipal	\$ 36,222	\$ 2,260	\$ 73,949	\$ (35,467)	\$ (59)
Purdy	1,157	Municipal	\$ 17,670			\$ 17,670	\$ 15
Reeds Spring	746	Municipal					
Ridgeway	534	No court					
Rocheport	202	No court					
Rock Port	1,313	Municipal				\$ -	
Russelville	729	Municipal	\$ 724	\$ 24	\$ 600	\$ 148	\$ 0
Seligman	919	Municipal	\$ 64,127		\$ 25,797	\$ 38,330	\$ 42
Shelbina	1,820	Municipal	\$ 1,600	\$ 400	\$ 1,600	\$ 400	\$ 0
Southwest City	917	Municipal	\$ 7,456	\$ 542	\$ 7,163	\$ 1,215	\$ 1
St. Martins	1,116	No court					
Stewartsville	741	Circuit	\$ 4,694	\$ 1,485	\$ 43,248	\$ (37,069)	\$ (50)
Stockton	2,016	Circuit	\$ 1,274			\$ 1,274	\$ 1
Stover	1,041	Municipal					
Sunrise Beach	399	Municipal	\$ 25,304	\$ 4,560	\$ 26,983	\$ 2,881	\$ 7
Sweet Springs	1,530	Circuit	\$ 7,333	\$ 2,491	\$ 7,432	\$ 2,392	\$ 2
Sycamore Hills	690	No court					
Tarkio	1,827	Municipal	\$ 38,060			\$ 38,060	\$ 21
Truesdale	630	Circuit	\$ 20,628			\$ 20,628	\$ 33
Twin Oaks	348	No court					
Unity Village	114	No court					
Urich	508	Circuit	\$ 5,090			\$ 5,090	\$ 10
Vandiver	81	Circuit					
Velda City	1,509	Municipal	\$ 211,248		\$ 101,406	\$ 109,842	\$ 73
Verona	725	Municipal	\$ 13,538	\$ 12,430	\$ 7,888	\$ 18,080	\$ 25
Vinita Park	1,798	Municipal	\$ 210,240	\$ 13,734	\$ 91,124	\$ 132,850	\$ 74
Wardsville	979	Circuit	\$ 2,738			\$ 2,738	\$ 3
Warson Woods	1,872	Municipal	\$ 72,200		\$ 53,000	\$ 19,200	\$ 10
Weaubleau	528	No court					
Wellsville	1,343	Municipal					
Weston	1,650	Municipal	\$ 25,507	\$ 3,036	\$ 4,231	\$ 24,312	\$ 15
Winchester	1,556	Municipal	\$ 25,095	\$ 28,832	\$ 22,668	\$ 31,259	\$ 20
Winston	247	Circuit					
Wood Heights	755	No court					

Medium Municipalities			Fines & Bond	Collected	Operation	Net	Net Per
Municipality	Pop.	Court Type	Forfeitures	Court Costs	Costs		Capita
Aurora	7,441	Municipal	\$ 52,869	\$ 9,463	\$ 7,740	\$ 54,592	\$ 7
Black Jack	6,851	Municipal	\$ 157,794	\$ 206,711	\$ 88,904	\$ 275,601	\$ 40
Boonville	8,752	Circuit	\$ 379,260		\$ 29,750	\$ 349,510	\$ 40
Branson	7,499	Municipal					
Brentwood	7,225	Municipal	\$ 10,000	\$ 550,000	\$ 123,000	\$ 437,000	\$ 60
Butler	4,269	Municipal					
Byrnes Mill	2,886	Municipal	\$ 261,295	\$ 24,688	\$ 75,285	\$ 210,698	\$ 73
California	4,159	Municipal	\$ 66,922	\$ 63,916	\$ 8,044	\$ 122,794	\$ 30
Camdenton	3,386	Municipal	\$ 145,275	\$ 34,533	\$ 56,840	\$ 122,968	\$ 36
Cameron	9,141	Municipal	\$ 75,813	\$ 10,344	\$ 72,851	\$ 13,306	\$ 1
Carl Junction	7,172	Municipal	\$ 69,577	\$ 10,516	\$ 60,247	\$ 19,846	\$ 3
Caruthersville	6,237	Municipal	\$ 110,750	\$ 16,873	\$ 18,552	\$ 109,071	\$ 17
Centralia	3,676	Circuit	\$ 32,786	\$ 13,098	\$ 28,738	\$ 17,146	\$ 5
Charleston	5,190	Municipal	\$ 50,000	\$ 50,000	\$ 72,744	\$ 27,256	\$ 5
Chillicothe	8,688	Circuit	\$ 51,086			\$ 51,086	\$ 6
Clarkson Valley	2,582	Municipal	\$ 191,292	\$ 47,272	\$ 45,096	\$ 193,468	\$ 75
Clinton	9,432	Municipal	\$ 106,599	\$ 13,964	\$ 74,847	\$ 45,716	\$ 5
Cottleville	2,802	Municipal					
De Soto	6,504	Municipal					
De Soto	6,504	Municipal	\$ 197,414	\$ 21,286	\$ 58,762	\$ 159,938	\$ 25
Des Peres	8,614	Municipal	\$ 294,614	\$ -	\$ 167,865	\$ 126,749	\$ 15
Desloge	5,152	Municipal	\$ 225,000	\$ 2,000	\$ 102,000	\$ 125,000	\$ 24
Dexter	7,704	Municipal	\$ 34,908	\$ 161,710	\$ 58,666	\$ 137,952	\$ 18
East Prairie	3,123	Circuit	\$ 68,009	\$ 5,191	\$ 5,191	\$ 68,009	\$ 22
Eldon	4,967	Municipal	\$ 83,604	\$ 8,141	\$ 58,916	\$ 32,829	\$ 7
Eureka	9,133	Municipal	\$ 204,885	\$ 75,889	\$ 132,773	\$ 148,001	\$ 16
Fayette	2,686	Municipal	\$ 41,423	\$ 2,400	\$ 9,250	\$ 34,573	\$ 13
Fenton	4,305	Municipal	\$ 340,000	\$ 35,000	\$ 174,000	\$ 201,000	\$ 47
Frontenac	3,541	Municipal	\$ 5,830	\$ 1,290	\$ 7,444	\$ (325)	\$ (0)
Glendale	5,523	Municipal	\$ 138,071	\$ 21,806	\$ 60,414	\$ 99,463	\$ 18
Grain Valley	9,822	Municipal	\$ 112,091	\$ 17,180	\$ 104,749	\$ 24,522	\$ 2
Green Park	2,614	No court				\$ -	
Hermann	2,729	Municipal		\$ 26,236	\$ 14,103	\$ 12,132	\$ 4
Higginsville	4,551	Municipal	\$ 86,778	\$ 94,467	\$ 28,368	\$ 152,877	\$ 34
Hollister	3,891	Municipal					
Holts Summit	3,640	Municipal	\$ 84,844	\$ 98,174	\$ 50,322	\$ 132,696	\$ 36
Knob Noster	3,282	Municipal	\$ 54,000	\$ 5,500	\$ 2,600	\$ 56,900	\$ 17
Ladue	8,215	Municipal	\$ 657,239		\$ 172,100	\$ 485,139	\$ 59
Lexington	4,536	Municipal	\$ 75,552	\$ 14,292	\$ 41,029	\$ 48,815	\$ 11
Louisiana	3,781	Municipal	\$ 151,316	\$ 13,912	\$ 54,703	\$ 110,525	\$ 29
Macon	5,461	Municipal	\$ 61,395	\$ 9,391	\$ 101,069	\$ (30,283)	\$ (6)
Maplewood	8,688	Municipal	\$ 412,939	\$ 260,557	\$ 184,181	\$ 489,315	\$ 56
Marshfield	7,118	Municipal	\$ 57,565	\$ 19,163		\$ 76,728	\$ 11
Monett	8,835	Municipal			\$ 71,915	\$ (71,915)	\$ (8)
Mount Vernon	4,570	Municipal	\$ 30,000		\$ 35,365	\$ (5,365)	\$ (1)
New Madrid	3,033	Municipal					
Oak Grove	6,838	Municipal	\$ 169,561	\$ 17,327	\$ 122,925	\$ 63,963	\$ 9
Odessa	4,721	Municipal	\$ 64,388	\$ 64,388	\$ 39,903	\$ 88,873	\$ 19
Osage Beach	4,621	Municipal	\$ 240,729		\$ 106,007	\$ 134,722	\$ 29
Pagedale	3,417	Municipal	\$ 300,109	\$ 38,789	\$ 81,146	\$ 257,752	\$ 75

Table VIII.

Medium Municipalities			Fines & Bond	Collected	Operation	Net	Net Per
Municipality	Pop.	Court Type	Forfeitures	Court Costs	Costs		Capita
Palmyra	3,417	Municipal	\$ 24,000	\$ 5,668	\$ 12,000	\$ 17,668	\$ 5
Park Hills	8,841	Municipal	\$ 432,000		\$ 102,000	\$ 330,000	\$ 37
Parkville	5,247	Municipal	\$ 232,599	\$ 39,438	\$ 147,951	\$ 124,086	\$ 24
Peculiar	4,472	Municipal	\$ 323,000	\$ 17,000	\$ 100,000	\$ 240,000	\$ 54
Perryville	8,143	Municipal	\$ 110,889	\$ 99,535	\$ 72,398	\$ 138,026	\$ 17
Pine Lawn	4,019	Municipal	\$ 932,298	\$ 82,806	\$ 254,130	\$ 760,974	\$ 189
Platte City	4,805	Municipal	\$ 89,084	\$ 13,884	\$ 78,018	\$ 24,950	\$ 5
Pleasant Valley	3,494	Municipal	\$ 304,447	\$ 316,882	\$ 86,047	\$ 535,282	\$ 153
Richmond Heigh	9,157	Municipal	\$ 536,874	\$ 72,069	\$ 247,541	\$ 361,402	\$ 39
Riverside	2,985	Municipal	\$ 175,000		\$ 125,000	\$ 50,000	\$ 17
Riverview	2,941	Municipal	\$ 197,118			\$ 197,118	\$ 67
Rock Hill	4,609	Municipal	\$ 503,410	\$ 504,110	\$ 154,126	\$ 853,394	\$ 185
Rogersville	2,898	Municipal	\$ -	\$ 79,132	\$ 8,647	\$ 70,485	\$ 24
Salem	4,819	Circuit	\$ 27,154	\$ 1,133	\$ 8,400	\$ 19,887	\$ 4
Savannah	5,041	Circuit	\$ 13,261	\$ 18,769	\$ 2,933	\$ 29,097	\$ 6
Scott City	4,548	Municipal	\$ 163,122	\$ -	\$ 54,590	\$ 108,532	\$ 24
Shrewsbury	6,277	Municipal	\$ 340,000		\$ 117,500	\$ 222,500	\$ 35
Smithville	7,851	Municipal	\$ 285,250	\$ 244,380	\$ 80,250	\$ 449,380	\$ 57
St. Clair	4,429	Municipal	\$ 81,635	\$ 9,764		\$ 91,399	\$ 21
St. James	4,081	Municipal	\$ 38,901		\$ 34,906	\$ 3,995	\$ 1
Ste. Genevieve	4,444	Municipal	\$ 58,200	\$ 4,850	\$ 38,000	\$ 25,050	\$ 6
Sullivan	6,695	Municipal	\$ 64,182	\$ 9,746	\$ 71,807	\$ 2,121	\$ 0
Sunset Hills	8,232	Municipal	\$ 457,981		\$ 127,835	\$ 330,146	\$ 40
Tipton	3,307	Municipal	\$ 19,500	\$ 1,960	\$ 5,000	\$ 16,460	\$ 5
Trenton	6,018	Circuit	\$ 39,911	\$ 784	\$ 15,000	\$ 25,695	\$ 4
Union	9,468	Municipal	\$ 125,783		\$ 41,972	\$ 83,811	\$ 9
Vandalia	4,350	Municipal	\$ 21,205	\$ -	\$ 18,361	\$ 2,844	\$ 1
Versailles	2,711	Municipal	\$ 60,000			\$ 60,000	\$ 22
Waynesville	3,796	Municipal	\$ 69,854	\$ 21,420	\$ 74,134	\$ 17,140	\$ 5
Weldon Spring	5,300	Municipal	\$ 650	\$ 200	\$ 1,000	\$ (150)	\$ (0)
Willard	3,354	Municipal	\$ 54,475	\$ 54,475	\$ 65,000	\$ 43,950	\$ 13
Wright City	2,797	Municipal	\$ 125,385	\$ 10,567	\$ 53,117	\$ 82,835	\$ 30

Large Municipalities			Fines & Bond	Collected	Operation	Net	Net Per
Municipality	Pop.	Court Type	Forfeitures	Court Costs	Costs		Capita
Arnold	20,589	Municipal	\$ 972,465	\$ 147,965	\$ 184,366	\$ 936,064	\$ 45
Ballwin	30,121	Municipal	\$ 730,000		\$ 189,474	\$ 540,526	\$ 18
Bellefontaine Nei	10,261	Municipal					
Belton	24,436	Municipal	\$ 888,958	\$ 930,308	\$ 280,125	\$ 1,539,141	\$ 63
Blue Springs	55,031	Municipal	\$ 752,881	\$ 81,400	\$ 388,180	\$ 446,101	\$ 8
Bridgeton	15,086	Municipal	\$ 447,469	\$ 2,655	\$ 246,060	\$ 204,064	\$ 14
Chesterfield	46,272	Municipal	\$ 991,696		\$ 189,992	\$ 801,704	\$ 17
Clayton	16,076	Municipal	\$ 496,770	\$ 68,720	\$ 235,626	\$ 329,864	\$ 21
Columbia	99,174	Municipal	\$ 1,360,000	\$ 168,000	\$ 685,000	\$ 843,000	\$ 9
Crestwood	11,474	Municipal					
Ferguson	21,118	Municipal	\$ 1,465,880	\$ 1,477,985	\$ 307,472	\$ 2,636,393	\$ 125
Festus	11,223	Municipal	\$ 25,710		\$ 1,434	\$ 24,276	\$ 2
Florissant	50,919	Municipal	\$ 2,441,417	\$ 35,361	\$ 498,650	\$ 1,978,128	\$ 39
Fulton	12,817	Municipal	\$ 54,000		\$ 43,000	\$ 11,000	\$ 1
Grandview	24,116	Municipal	\$ 1,047,071	\$ 136,622	\$ 268,628	\$ 915,065	\$ 38
Hannibal	17,456	Municipal	\$ 561,140	\$ 564,667	\$ 194,754	\$ 931,053	\$ 53
Hazelwood	25,483	Municipal	\$ 2,446,211	\$ 39,857	\$ 376,802	\$ 2,109,266	\$ 83
Independence	110,704	Municipal	\$ 3,200,000	\$ 374,217	\$ 685,427	\$ 2,888,790	\$ 26
Joplin	49,100	Municipal	\$ 1,282,072	\$ 110,574	\$ 496,802	\$ 895,844	\$ 18
Kennett	10,749	Municipal	\$ 91,401	\$ 13,334	\$ 69,000	\$ 35,735	\$ 3
Kirksville	17,139	Municipal	\$ 79,300	\$ 86,608	\$ 117,667	\$ 48,241	\$ 3
Kirkwood	26,818	Municipal	\$ 515,605	\$ 321,262	\$ 194,343	\$ 642,524	\$ 24
Lake Saint Louis	13,904	Municipal	\$ 448,206		\$ 210,480	\$ 237,726	\$ 17
Lebanon	14,139	Municipal	\$ 198,819	\$ 80,270	\$ 303,860	\$ (24,771)	\$ (2)
Lee's Summit	82,820	Municipal	\$ 1,016,760	\$ 103,482	\$ 781,583	\$ 338,659	\$ 4
Manchester	18,657	Municipal	\$ 563,935	\$ 11,889	\$ 274,114	\$ 301,710	\$ 16
Maryland Height:	26,109	Municipal	\$ 1,763,168	\$ 168,852	\$ 261,357	\$ 1,670,663	\$ 64
Maryville	10,830	Municipal					
Mexico	10,978	Municipal	\$ 44,151		\$ 44,000	\$ 151	\$ 0
Neosho	11,284	Municipal	\$ 261,374	\$ 44,640	\$ 83,165	\$ 222,849	\$ 20
O'Fallon	74,976	Municipal	\$ 1,610,361	\$ 149,921	\$ 397,416	\$ 1,362,866	\$ 18
Poplar Bluff	17,029	Municipal	\$ 255,000	\$ 300,000	\$ 164,000	\$ 391,000	\$ 23
Raymore	17,238	Municipal	\$ 304,363	\$ 325,814	\$ 121,877	\$ 508,300	\$ 29
Raytown	28,328	Municipal	\$ 861,890		\$ 314,414	\$ 547,476	\$ 19
Republic	13,021	Municipal	\$ 224,744	\$ 32,278	\$ 106,257	\$ 150,765	\$ 12
Rolla	18,443	Municipal	\$ 97,711	\$ 139,618	\$ 111,300	\$ 126,029	\$ 7
Sedalia	20,862	Municipal		\$ 220,360	\$ 122,750	\$ 97,610	\$ 5
Springfield	154,777	Municipal	\$ 3,200,000	\$ 500,000	\$ 1,500,000	\$ 2,200,000	\$ 14
St. Ann	12,860	Municipal	\$ 730,000	\$ 175,000	\$ 150,000	\$ 755,000	\$ 59
St. Joseph	73,912	Municipal	\$ 836,484	\$ 312,404	\$ 417,572	\$ 731,316	\$ 10
Town and Count	10,737	Municipal	\$ 12,538	\$ 1,259	\$ 2,425	\$ 11,372	\$ 1
Troy	11,722	Municipal	\$ 221,024	\$ 23,100	\$ 189,388	\$ 54,736	\$ 5
University City	36,545	Municipal	\$ 640,800	\$ 125,000	\$ 357,000	\$ 408,800	\$ 11
Warrensburg	18,629	Municipal	\$ 350,000		\$ 180,221	\$ 169,779	\$ 9
Webster Groves	22,494	Municipal		\$ 749,211	\$ 178,760	\$ 570,451	\$ 25
Wentzville	22,478	Municipal					
West Plains	11,662	Municipal	\$ 241,600	\$ -	\$ 103,900	\$ 137,700	\$ 12

Table VIII.

Motel Taxes

Special taxes on motels are an important source of income for municipalities that have enacted such taxes. Thirty seven municipalities indicated having a motel tax. The tax generated over \$12 million for those municipalities.

Not all municipalities are authorized to impose a motel tax. Many cities have had to go to the legislature to get a special law passed allowing their city to impose the tax. For this reason there are a number of statutes authorizing motel taxes.

Table IX. includes the formula for the tax, the revenue generated and the statutes under which the tax was imposed (when known).

Municipality	Pop.	Tax Rate	Revenue	Authority (RSMo.)
Arnold	20,589	5%	\$ 147,889	67.1360 67.1362
Blue Springs	55,031	6 1/2% of gross daily rental receipt	\$ 556,500	67.1177
Boonville	8,752	2% gross sales	\$ 78,325	
Bridgeton	15,086	85 cents per occupied room per night	\$ 316,850	
Caruthersville	6,237	4% gross receipts	\$ 18,735	
Chillicothe	8,688	4% GROSS RECEIPTS	\$ 91,250	
Clinton	9,432	4% gross receipts	\$ 89,586	67.136
Columbia	99,174	4%	\$ 1,800,000	
Dexter	7,704	4% gross receipts	\$ 107,155	Chapter 94
Festus	11,223	2% of Gross Receipts	\$ 72,000	67.1364
Grain Valley	9,822	2.5%	\$ 28,869	
Hannibal	17,456	6% Gross Receipts	\$ 360,330	
Hazelwood	25,483	4% per room per night	\$ 240,992	
Independence	110,704	6.5% of gross daily rent	\$ 1,084,379	SB 240, 226, and 229
Joplin	49,100	4% of gross receipts	\$ 1,055,111	
Kennett	10,749	3%	\$ 52,953	
Kirksville	17,139	3.6% gross receipts	\$ 156,060	67.1158
Lebanon	14,139	2.5% of Gross Receipts	\$ 119,256	
Lee's Summit	82,820	5% Gross receipts	\$ 408,727	
Louisiana	3,781	3% of gross receipts	\$ 10,510	67.1000
Marshfield	7,118	2% Gross	\$ 13,790	
Maryland Heights	26,109	.50% (one-half percent)	\$ 276,208	67.1005
Mexico	10,978	3% GRT	\$ 56,800	
Miner	1,297	4% Gross	\$ 252,000	
Neosho	11,284	4% GROSS RECEIPTS	\$ 96,571	
O'Fallon	74,976	5%	\$ 431,150	
Parkville	5,247	5% gross receipts	\$ 5,930	67.1360
Poplar Bluff	17,029	4% Gross Receipts	\$ 197,200	
Riverside	2,985	4%	\$ 182,000	
Rolla	18,443	3% gross receipts	\$ 240,000	94.83
Springfield	154,777	5% of gross receipts	\$ 3,000,000	
St. James	4,081	5% GROSS RECEIPTS	\$ 26,488	67.1360 & 67.1362
St. Joseph	73,912	3% Gross receipts	\$ 503,084	67.1000
Ste. Genevieve	4,444	2% gross receipts	\$ 49,600	
Troy	11,722	5% gross receipts	\$ 78,197	
Warrensburg	18,629	2.5 % of Gross Rent	\$ 95,385	
West Plains	11,662	2% gross receipts	\$ 64,900	67.1000

Table IX.

Motor Vehicle Fuel Tax and License Fees

All municipalities over 100 population share in 15% of the state highway fund. This fund includes revenues from the motor fuel tax, license and registration fees and one-half of the state sales tax on automobiles. This source of revenue provided 6% of total municipal revenue in the 2007 survey. This continues a slight decline. In 1994 the funds made up 9.4%, in the 2001 survey they made up 8 percent. Considering that the fuel tax has not been increased in many years, it's not surprising that the revenue share would be declining.

Article IV. Section 30. A. of the Missouri Constitution limits the use of these funds to construction, reconstruction, maintenance, repair, policing, signing, lighting and cleaning roads and streets and for the payment of principal and interest on indebtedness on account of road and street purposes.

The following table shows the funds municipalities received for the fiscal year ending June 30, 2008. Using 2000 census data Missouri municipalities (with a population over 100) received approximately \$40 per resident.

Municipality	Fuel Rev.	Municipality	Fuel Rev.	Municipality	Fuel Rev.	Municipality	Fuel Rev.
Adrian	\$71,393	Auxvasse	\$36,138	Blackwater	\$7,982	Bunker	\$17,126
Advance	\$49,895	Ava	\$121,168	Blairstown	\$5,655	Burgess	\$2,808
Agency	\$24,025	Avilla	\$5,495	Bland	\$22,661	Burlington J.	\$25,349
Airport Drive	\$24,947	Avondale	\$21,217	Blodgett	\$10,629	Butler	\$168,817
Alba	\$23,584	Bagnell	\$3,449	Bloomfield	\$78,292	Butterfield	\$15,923
Albany	\$77,690	Bakersfield	\$11,431	Bloomsdale	\$16,805	Byrnes Mill	\$95,298
Aldrich	\$3,008	Baldwin Park	\$4,612	Blue Eye	\$5,174	Cabool	\$80,267
Alexandria	\$6,658	Ballwin	\$1,254,719	Blue Springs	\$1,928,424	Cainsville	\$14,840
Allendale	\$2,166	Baring	\$6,377	Blythedale	\$9,345	Cairo	\$11,752
Allenville	\$4,171	Barnard	\$10,308	Bogard	\$9,385	Caledonia	\$6,337
Alma	\$16,003	Barnett	\$8,302	Bolckow	\$9,385	Calhoun	\$19,693
Altamount	\$8,744	Bates City	\$9,827	Bolivar	\$366,713	California	\$160,635
Altenburg	\$12,394	Battlefield	\$95,659	Bonne Terre	\$161,999	Callao	\$11,672
Alton	\$26,793	Begelow	\$1,524	Boonville	\$328,971	Calverton Park	\$53,024
Amazonia	\$11,110	Bell City	\$18,490	Bosworth	\$15,321	Camden	\$8,383
Amity	\$2,808	Bella Villa	\$27,555	Bourbon	\$54,066	Camden Point	\$19,413
Amoret	\$8,463	Belle	\$53,906	Bowling Green	\$130,754	Camdenton	\$111,462
Amsterdam	\$11,270	Bellefontaine Neigh.	\$444,725	Bragg City	\$7,580	Cameron	\$392,583
Anderson	\$74,442	Bellerive	\$10,188	Brandsville	\$6,979	Campbell	\$75,525
Annada	\$1,925	Bellflower	\$17,126	Branson	\$251,842	Canalou	\$13,958
Annapolis	\$12,434	Bel-Nor	\$64,094	Branson West	\$16,364	Canton	\$102,558
Anniston	\$11,431	Bel-Ridge	\$123,615	Brashear	\$11,230	Cape Girardeau	\$1,417,801
Appleton City	\$52,703	Belton	\$871,561	Braymer	\$36,499	Cardwell	\$31,646
Arbela	\$1,604	Benton	\$29,359	Breckenridge	\$18,209	Carl Junction	\$212,335
Arbyrd	\$21,177	Benton City	\$4,893	Breckenridge Hills	\$193,203	Carrollton	\$165,328
Arcadia	\$22,742	Berger	\$8,262	Brentwood	\$308,556	Carterville	\$74,201
Archie	\$35,697	Berkeley	\$403,613	Bridgeton	\$623,690	Carthage	\$508,096
Arcola	\$1,805	Bernie	\$71,273	Brimson	\$2,527	Caruthersville	\$271,134
Argyle	\$6,578	Bertrand	\$29,680	Bronaugh	\$9,827	Carytown	\$8,704
Arkoe	\$2,326	Bethany	\$123,815	Brookfield	\$191,278	Cassville	\$115,914
Armstrong	\$11,511	Bethel	\$4,853	Brooklyn	\$5,014	Catron	\$2,727
Arnold	\$800,769	Beverly Hills	\$24,185	Browning	\$12,714	Cedar Hill Lakes	\$9,185
Arrow Point Village	\$5,334	Bevier	\$28,998	Brownington	\$4,773	Center	\$25,830
Arrow Rock	\$3,169	Big Lake	\$5,094	Brumley	\$4,091	Centertown	\$10,308
Asbury	\$8,744	Billings	\$43,759	Brunswick	\$37,100	Centerview	\$9,987
Ash Grove	\$57,355	Birch Tree	\$25,429	Bucklin	\$21,017	Centerville	\$6,859
Ashland	\$88,279	Birmingham	\$8,583	Buckner	\$109,296	Centralia	\$151,370
Atlanta	\$18,049	Bismarck	\$58,960	Buffalo	\$111,542	Chaffee	\$122,091
Augusta	\$8,744	Black Jack	\$272,418	Bull Creek Village	\$9,024	Chain of Rocks	\$3,650
Aurora	\$281,322	Blackburn	\$11,391	Bunceton	\$13,958	Chain-O- Lakes	\$5,094

Table X.

Municipality	Fuel Rev.	Municipality	Fuel Rev.	Municipality	Fuel Rev.	Municipality	Fuel Rev.
Chamois	\$18,289	Cool Valley	\$43,357	Denver	\$1,604	Emerald Beach	\$10,027
Champ	\$481	Cooter	\$17,648	Des Arc	\$7,500	Eminence	\$21,979
Charlack	\$57,395	Corder	\$17,126	Des Peres	\$344,614	Emma	\$9,746
Charleston	\$189,794	Corning	\$842	Desloge	\$192,602	Eolia	\$17,447
Chesterfield	\$1,877,165	Cosby	\$5,736	Dexter	\$295,039	Essex	\$21,017
Chilhowee	\$13,196	Cottleville	\$77,329	Diamond	\$32,368	Ethel	\$4,011
Chillicothe	\$359,694	Country Club Hills	\$55,390	Diehlstadt	\$6,538	Eureka	\$307,874
Chula	\$7,941	Country Club Village	\$74,041	Diggins	\$11,952	Everton	\$12,915
Clarence	\$36,699	Country Life Acres	\$3,249	Dixon	\$62,971	Ewing	\$18,610
Clark	\$11,030	Cowgill	\$9,907	Doniphan	\$77,490	Excelsior Estates	\$10,549
Clarksburg	\$15,041	Craig	\$12,394	Doolittle	\$25,830	Excelsior Springs	\$435,059
Clarksdale	\$14,078	Crane	\$55,751	Dover	\$4,332	Exeter	\$28,357
Clarkson Valley	\$107,291	Creighton	\$12,915	Downing	\$15,883	Fair Grove	\$44,400
Clarksville	\$19,653	Crestwood	\$475,809	Drexel	\$43,718	Fair Play	\$16,765
Clarkton	\$53,344	Creve Coeur	\$661,793	Dudley	\$11,591	Fairfax	\$25,870
Claycomo	\$50,818	Crocker	\$41,432	Duenweg	\$41,472	Fairview	\$15,843
Clayton	\$639,131	Cross Timbers	\$7,420	Duquesne	\$65,778	Farber	\$16,485
Clearmont	\$7,661	Crystal City	\$170,341	Dutchtown	\$3,971	Farley	\$9,065
Cleveland	\$23,744	Crystal Lake Park	\$18,330	Eagleville	\$12,875	Farmington	\$558,473
Clever	\$40,510	Crystal Lakes	\$15,362	East Lynne	\$12,033	Fayette	\$112,023
Cliff Village	\$1,324	Cuba	\$129,551	East Prairie	\$129,431	Fenton	\$174,874
Clifton Hill	\$4,973	Curryville	\$10,067	Easton	\$10,348	Ferguson	\$898,674
Climax Springs	\$3,209	Dadeville	\$8,984	Edgar Springs	\$7,621	Ferrelview	\$23,784
Clinton	\$373,452	Dalton	\$1,083	Edgerton	\$21,378	Festus	\$387,450
Clyde	\$2,968	Dardene Prairie	\$175,836	Edina	\$49,454	Fidelity	\$10,107
Cobalt	\$7,580	Darlington	\$4,532	Edmundson	\$33,691	Fillmore	\$8,463
Coffey	\$5,615	De Soto	\$255,693	El Dorado Springs	\$151,410	Fisk	\$14,559
Cole Camp	\$41,232	De Witt	\$4,813	Eldon	\$196,332	Fleming	\$4,893
Collins	\$7,059	Dearborn	\$21,217	Ellington	\$41,913	Flemington	\$4,973
Columbia	\$3,390,425	Deepwater	\$20,335	Ellisville	\$365,149	Flint Hill	\$15,201
Commerce	\$4,412	Deerfield	\$3,008	Ellsinore	\$14,559	Flordell Hills	\$37,341
Conception J.	\$8,102	DeKalb	\$10,308	Elmer	\$3,931	Florissant	\$2,025,367
Concordia	\$94,656	Dellwood	\$210,771	Elmira	\$3,289	Foley	\$7,139
Coney Island	\$3,770	Delta	\$20,736	Elmo	\$6,658	Fordland	\$27,434
Conway	\$29,801	Dennis Acres	\$2,727	Elsberry	\$82,102	Forest City	\$13,557

Table X.

Municipality	Fuel Rev.	Municipality	Fuel Rev.	Municipality	Fuel Rev.	Municipality	Fuel Rev.
Foristell	\$13,276	Grand Pass	\$2,126	Highlandville	\$34,975	Jasper	\$40,550
Forsyth	\$67,623	Grandin	\$9,466	Hillsboro	\$67,182	Jefferson City	\$1,589,747
Fortescue	\$2,045	Grandview	\$997,943	Hillsdale	\$59,240	Jennings	\$620,441
Foster	\$5,214	Granger	\$1,765	Hoberg	\$2,406	Jerico Sprs.	\$10,388
Fountain N' Lakes	\$5,174	Grant City	\$37,141	Holcomb	\$27,916	Jonesburg	\$27,875
Four Seasons	\$59,882	Grantwood	\$35,416	Holden	\$100,673	Joplin	\$1,825,104
Frankford	\$14,078	Gravois Mills	\$8,343	Holland	\$9,867	Josephville	\$10,829
Franklin	\$4,492	Green Castle	\$12,353	Holliday	\$5,174	Junction City	\$12,795
Fredericktown	\$157,547	Green City	\$27,595	Hollister	\$155,100	Kahoka	\$89,883
Freeburg	\$16,966	Green Park	\$106,930	Holt	\$16,244	Kansas City	17,709,777
Freeman	\$20,897	Green Ridge	\$17,848	Holts Summit	\$117,719	Kearney	\$219,475
Freistatt	\$7,380	Greendale	\$28,958	Homestead	\$7,260	Kelso	\$21,137
Fremont Hills	\$23,945	Greenfield	\$54,467	Homestown	\$7,260	Kennett	\$451,623
Frohna	\$7,701	Greentop	\$17,126	Hopkins	\$23,223	Keytesville	\$21,378
Frontenac	\$139,698	Greenville	\$18,089	Hornersville	\$27,514	Kidder	\$10,869
Fulton	\$486,438	Greenwood	\$158,509	Houston	\$79,896	Kimberling City	\$90,365
Gainesville	\$25,349	Guilford	\$3,489	Houston Lake	\$11,391	Kimmswick	\$3,770
Galena	\$18,089	Gunn City	\$3,409	Houstonia	\$11,030	King City	\$40,590
Gallatin	\$71,754	Hale	\$18,971	Howardville	\$13,717	Kingdom City	\$4,853
Galt	\$11,030	Half Way	\$7,059	Hughesville	\$6,979	Kingston	\$11,511
Garden City	\$60,163	Hallsville	\$39,226	Humansville	\$37,943	Kingsville	\$10,308
Gasconade	\$10,709	Halltown	\$7,580	Hume	\$13,517	Kinloch	\$18,009
Gentry	\$4,051	Hamilton	\$72,717	Humphreys	\$6,578	Kirbyville	\$4,412
Gerald	\$46,967	Hanley Hills	\$85,191	Hunnewell	\$9,105	Kirksville	\$694,040
Gerster	\$1,404	Hannibal	\$712,209	Huntleigh	\$12,955	Kirkwood	\$1,095,929
Gibbs	\$4,011	Hardin	\$24,627	Huntsdale	\$2,767	Knob Noster	\$98,747
Gideon	\$44,641	Harris	\$4,211	Huntsville	\$62,289	Knox City	\$8,944
Gilliam	\$9,185	Harrisburg	\$7,380	Hurdland	\$9,586	Koshkonong	\$8,222
Gilman City	\$15,241	Harrisonville	\$358,812	Hurley	\$6,297	La Belle	\$26,833
Gladstone	\$1,057,465	Hartsburg	\$4,332	Iatan	\$2,166	La Grange	\$40,109
Glasgow	\$50,657	Hartville	\$24,346	Iberia	\$26,111	La Monte	\$42,676
Glen Echo Park	\$6,658	Harwood	\$3,610	Independence	\$4,543,829	La Plata	\$59,601
Glenaire	\$22,180	Hawk Point	\$18,410	Indian Point	\$23,584	La Russell	\$5,535
Glenallen	\$5,816	Hayti	\$128,628	Innsbrook	\$18,811	Laclede	\$16,645
Glendale	\$231,307	Hayti Heights	\$30,924	Ionia	\$4,332	Ladonia	\$24,867
Glenwood	\$8,142	Haywood City	\$9,586	Iron Mtn. Lk.	\$27,795	Ladue	\$346,739
Golden City	\$35,456	Hazelwood	\$1,051,087	Irondale	\$17,527	Lake Annette	\$6,538
Goodman	\$47,448	Henrietta	\$18,330	Ironton	\$59,000	Lk. Lafayette	\$13,878
Gordonville	\$17,046	Herculaneum	\$112,505	Jackson	\$479,178	Lk. Lotawana	\$75,083
Gower	\$56,112	Hermann	\$107,251	Jacksonville	\$6,538	Lake Mykee	\$13,075
Graham	\$7,661	Hermitage	\$19,894	Jameson	\$4,813	Lake Ozark	\$59,722
Grain Valley	\$206,961	Higbee	\$24,988	Jamesport	\$20,255	Lk. St. Louis	\$407,865
Granby	\$85,070	Higginsville	\$187,789	Jamestown	\$15,321	Lk.	\$33,812
Grand Falls Plaza	\$4,171	High Hill	\$9,265			Tapawingo Lake	\$36,780
						Waukomis	

Table X.

Municipality	Fuel Rev.	Municipality	Fuel Rev.	Municipality	Fuel Rev.	Municipality	Fuel Rev.
Lake	\$36,178	Ludlow	\$8,182	Milford	\$2,086	New London	\$40,149
Winnebago		Lupus	\$1,163	Mill Spring	\$8,784	New Madrid	\$133,722
Lakeshire	\$55,149	Luray	\$4,091	Millard	\$3,008	New Melle	\$11,511
Lakeside	\$1,484	MacKenzie	\$5,495	Miller	\$30,242	Newark	\$4,011
Lamar	\$177,481	Macks Creek	\$10,709	Milo	\$3,369	Newburg	\$19,413
Lamar Hts.	\$8,663	Macon	\$222,122	Mindenmines	\$16,404	Newtonia	\$9,265
Lanagan	\$16,485	Madison	\$23,504	Miner	\$42,355	Newtown	\$8,383
Lancaster	\$29,560	Maitland	\$13,717	Mineral Point	\$14,559	Niangua	\$17,848
Laredo	\$10,027	Malden	\$191,800	Missouri City	\$11,832	Nixa	\$486,277
Lathrop	\$83,907	Malta Bend	\$9,987	Moberly	\$551,133	Noel	\$59,361
LaTour	\$2,607	Manchester	\$768,522	Mokane	\$7,540	Norborne	\$32,287
Laurie	\$26,592	Mansfield	\$54,107	Moline Acres	\$106,769	Normandy	\$206,680
Lawson	\$93,694	Maplewood	\$370,123	Monett	\$296,644	N. K. City	\$189,072
Leadington	\$8,262	Marble Hill	\$60,243	Monroe City	\$103,801	N.Lilbourn	\$3,810
Leadwood	\$46,526	Marceline	\$102,598	Montgomery City	\$97,945	North Wardell	\$627
Leasburg	\$12,955	Marionville	\$84,750	Monticello	\$5,054	Northmoor	\$16,003
Leawood	\$36,258	Marlborough	\$89,643	Montrose	\$16,725	Northwoods	\$186,224
Lebanon	\$487,521	Marquand	\$10,067	Mooresville	\$3,570	Norwood	\$22,140
Lee's Summit	\$2,835,682	Marshall	\$498,671	Morehouse	\$40,710	Norwood Court	\$42,555
Leeton	\$24,827	Marshfield	\$229,421	Morley	\$31,766	Novelty	\$4,773
Leonard	\$2,647	Marston	\$24,466	Morrison	\$4,933	Novinger	\$21,418
Leslie	\$3,489	Marthasville	\$33,571	Morrisville	\$13,797	Oak Grove	\$222,001
Levasy	\$4,332	Martinsburg	\$13,075	Mosby	\$9,706	Oak Grove	\$15,321
Lewis & Clark	\$6,217	Maryland Hgts.	\$1,033,038	Moscow Mills	\$69,869	Oak Ridge	\$8,102
Lewistown	\$23,865	Maryville	\$424,390	Mound City	\$47,850	Oakland	\$61,767
Lexington	\$178,604	Matthews	\$24,266	Moundville	\$4,131	Oaks	\$5,455
Liberal	\$31,245	Maysville	\$48,612	Mt. Leonard	\$4,933	Oakview	\$15,482
Liberty	\$1,052,130	Mayview	\$11,792	Mount Moriah	\$5,736	Oakwood	\$7,901
Licking	\$59,000	McBaine	\$682	Mount Vernon	\$161,116	Oakwood Pk.	\$7,340
Lilbourn	\$52,261	McCord Bend	\$11,712	Mt.Grove	\$183,457	Odessa	\$193,243
Lincoln	\$41,151	McFall	\$5,415	Mt. View	\$97,464	O'Fallon	\$1,851,776
Linn	\$54,307	McKittrick	\$2,888	Napoleon	\$8,343	Old Appleton	\$3,289
Linn Creek	\$11,230	Meadville	\$18,330	Naylor	\$24,466	Old Monroe	\$10,027
Linneus	\$14,800	Memphis	\$82,664	Neck City	\$4,773	Olean	\$6,297
Livonia	\$4,572	Mendon	\$8,343	Neelyville	\$19,533	Olivette	\$298,328
Lock Springs	\$2,767	Mercer	\$13,717	Nelson	\$8,503	Olympian Village	\$26,833
Lockwood	\$39,667	Merriam Wds	\$45,804	Neosho	\$421,341	Oran	\$50,697
Lohman	\$6,738	Merwin	\$3,329	Nevada	\$345,215	Oregon	\$37,502
Loma Linda	\$20,335	Meta	\$9,987	New	\$24,025	Oronogo	\$39,146
Lone Jack	\$21,177	Metz	\$2,687	New Cambria	\$8,904	Orrick	\$35,657
Longtown	\$3,048	Mexico	\$454,030	New Florence	\$30,643	Osage Beach	\$146,878
Louisburg	\$5,896	Miami	\$6,417	New Franklin	\$45,924		
Louisiana	\$154,940	Middletown	\$7,982	New Hampton	\$13,998		
Lowry City	\$29,199	Milan	\$78,533	New Haven	\$74,883		
Lucerne	\$3,690						

Table X.

Municipality	Fuel Rev.	Municipality	Fuel Rev.	Municipality	Fuel Rev.	Municipality	Fuel Rev.
Osborn	\$18,249	Pollock	\$5,254	Ritchey	\$3,048	Sibley	\$13,918
Osceola	\$33,491	Polo	\$23,343	River Bend	\$401	Sikeston	\$681,526
Osgood	\$2,045	Poplar Bluff	\$667,849	Riverside	\$119,484	Silex	\$8,262
Oterville	\$19,092	Portage Des Sioux	\$14,078	Riverview	\$126,182	Silver Creek	\$24,386
Overland	\$675,349	Portageville	\$132,158	Rives	\$3,529	Skidmore	\$13,717
Owensville	\$100,272	Potosi	\$106,769	Rocheport	\$8,343	Slater	\$83,546
Ozark	\$387,650	Powersville	\$3,449	Rock Hill	\$191,118	Smithton	\$20,455
Pacific	\$265,158	Prairie Home	\$8,824	Rock Port	\$55,952	Smithville	\$221,159
Pagedale	\$145,033	Prathersville	\$4,452	Rockaway Beach	\$23,143	South Gifford	\$2,888
Palmyra	\$139,057	Preston	\$4,532	Rockville	\$6,498	South Gorin	\$5,736
Paris	\$61,326	Princeton	\$41,994	Rogersville	\$60,484	S. Greenfield	\$5,455
Park Hills	\$315,294	Purcell	\$14,319	Rolla	\$656,458	South Lineville	\$1,484
Parkdale	\$8,222	Purdin	\$8,944	Roscoe	\$4,492	South West City	\$34,293
Parkville	\$162,801	Purdy	\$44,240	Rosebud	\$14,599	Sparta	\$45,884
Parkway	\$11,230	Puxico	\$45,924	Rosendale	\$7,219	Spickard	\$12,634
Parma	\$34,173	Queen City	\$25,589	Rothville	\$3,730	Springfield	\$6,079,670
Parnell	\$7,901	Quitman	\$1,845	Rush Hill	\$5,214	St. Ann	\$545,758
Pasadena Hls	\$46,005	Qulin	\$18,731	Rushville	\$11,230	St. Charles	\$2,419,394
Pascola	\$5,535	Randolph	\$1,885	Russellville	\$30,402	St. Clair	\$176,077
Passaic	\$1,604	Ravenwood	\$17,969	Rutledge	\$4,131	St. Elizabeth	\$11,912
Pattonsburg	\$10,468	Raymondville	\$17,728	Saginaw	\$11,070	St. George	\$51,660
Paynesville	\$3,650	Raymore	\$447,051	Salem	\$194,687	St. James	\$148,562
Peculiar	\$104,443	Raytown	\$1,218,822	Salisbury	\$69,227	St. John	\$275,587
Penermon	\$3,008	Rayville	\$8,182	Sarcoxie	\$54,307	St. Joseph	\$2,967,639
Perry	\$26,712	Rea	\$2,246	Savannah	\$190,997	St. Louis	\$14,590,893
Perryville	\$307,513	Redings Mill	\$6,377	Schell City	\$11,471	St. Martins	\$41,031
Pevely	\$151,129	Reeds	\$4,131	Scotsdale	\$8,463	St. Mary	\$15,121
Phillipsburg	\$8,062	Reeds Spring	\$18,650	Scott City	\$184,139	St. Paul	\$65,537
Pickering	\$6,177	Renick	\$8,864	Sedalia	\$815,770	St. Peters	\$2,060,823
Piedmont	\$79,896	Rensselaer	\$5,816	Sedgewickvill e	\$7,901	St. Robert	\$110,700
Pierce City	\$55,550	Republic	\$351,512	Seligman	\$35,175	St. Thomas	\$11,511
Pilot Grove	\$28,998	Revere	\$4,853	Senath	\$66,179	Stanberry	\$49,855
Pilot Knob	\$27,956	Rhineland	\$7,059	Seneca	\$85,632	Stark City	\$6,257
Pine Lawn	\$168,617	Rich Hill	\$58,599	Seymour	\$73,559	Ste. Genevieve	\$179,526
Pineville	\$30,803	Richards	\$3,810	Shelbina	\$77,931	Steele	\$90,766
Platte City	\$155,060	Richland	\$72,396	Shelbyville	\$27,354	Steelville	\$57,315
Platte Woods	\$19,011	Richmond	\$245,304	Sheldon	\$21,217	Stella	\$7,139
Plattsburg	\$94,416	Richmond Hts	\$385,123	Sheridan	\$7,420	Stewartsville	\$30,442
Pleasant Hill	\$223,886	Ridgely	\$2,567	Shoal Creek Drive	\$13,878	Stockton	\$78,613
Pleasant Hope	\$21,979	Ridgeway	\$21,258	Shoal Creek Estates	\$2,045	Stotesbury	\$1,725
Pleasant Valley	\$133,201	Risco	\$15,723	Shrewsbury	\$266,482	Stotts City	\$10,027

Table X.

Municipality	Fuel Rev.	Municipality	Fuel Rev.	Municipality	Fuel Rev.	Municipality	Fuel Rev.
Stoutland	\$7,099	Twin Oaks	\$14,519	Warrenton	\$211,814	Willard	\$128,067
Stoutsville	\$1,765	Umber View Heights	\$2,086	Warsaw	\$83,025	Williamsville	\$15,201
Stover	\$38,825	Union	\$311,123	Warson Woods	\$79,535	Willow Springs	\$86,113
Strafford	\$74,000	Union Star	\$17,367	Washburn	\$17,969	Wilson City	\$6,618
Strasburg	\$5,455	Unionville	\$81,862	Washington	\$531,159	Winchester	\$66,219
Sturgeon	\$37,863	Unity Village	\$5,615	Watson	\$4,853	Windsor	\$123,815
Sugar Creek	\$153,977	University City	\$1,501,187	Waverly	\$32,328	Winfield	\$28,998
Sullivan	\$254,730	Uplands Park	\$18,450	Wayland	\$17,046	Winona	\$51,740
Summersville	\$21,819	Urbana	\$16,324	Waynesville	\$140,661	Winston	\$9,907
Sumner	\$5,695	Urich	\$20,014	Weatherby	\$4,933	Woods Heights	\$29,761
Sunrise Beach	\$14,760	Utica	\$10,990	Weatherby Lake	\$75,123	Woodson Terrace	\$168,015
Sunset Hills	\$331,578	Valley Park	\$261,428	Weaubleau	\$20,776	Wooldridge	\$1,885
Sweet Springs	\$65,297	Van Buren	\$33,892	Webb City	\$393,546	Worth	\$3,770
Sycamore Hills	\$28,958	Vandalia	\$154,940	Webster Groves	\$931,724	Worthington	\$3,570
Syracuse	\$6,899	Vandiver	\$3,329	Weldon Spring	\$211,373	Wright City	\$61,446
Tallapoosa	\$8,182	Vanduser	\$8,704	Weldon Spring Hgts.	\$3,169	Wyaconda	\$12,434
Taneyville	\$14,399	Velda Village	\$43,718	Wellington	\$31,445	Wyatt	\$14,599
Taos	\$34,894	Velda Village Hills	\$64,816	Wellston	\$98,667	Zalma	\$3,730
Tarkio	\$77,610	Verona	\$28,637	Wellsville	\$57,075		
Thayer	\$88,279	Versailles	\$102,879	Wentworth	\$5,655		
Theodosia	\$9,626	Viburnum	\$33,090	Wentzville	\$276,589		
Tightwad	\$2,527	Vienna	\$25,188	West Alton	\$22,982		
Tina	\$7,741	Village of Aullville	\$3,449	West Line	\$3,810		
Tindall	\$2,607	Village of Bradleyville	\$3,147	West Plains	\$435,821		
Tipton	\$130,794	Village of Loch Lloyd	\$14,760	West Sullivan	\$3,850		
Town and Country	\$436,944	Village of Pinhook	\$1,925	Westboro	\$6,538		
Tracy	\$8,543	Village of Plato	\$2,888	Weston	\$65,417		
Trenton	\$249,315	Vinita Park	\$77,169	Westphalia	\$12,835		
Trimble	\$18,089	Vinita Terrace	\$11,712	Westwood	\$11,391		
Triplett	\$2,567	Vista	\$2,206	Wheatland	\$15,562		
Troy	\$270,212	Waco	\$3,449	Wheaton	\$28,918		
Truesdale	\$15,923	Walker	\$11,030	Wheeling	\$10,749		
Truxton	\$3,850	Walnut Grove	\$25,268	Whiteside	\$2,687		
Turney	\$6,217	Wardell	\$17,341	Whitewater	\$4,532		
Tuscumbia	\$8,744	Wardsville	\$39,146	Wilbur Park	\$19,052		
Twin Bridges	\$1,685	Warrensburg	\$655,375	Wildwood	\$1,318,933		

Table X.

Motor Vehicle Fuel Tax License Fees Revenue

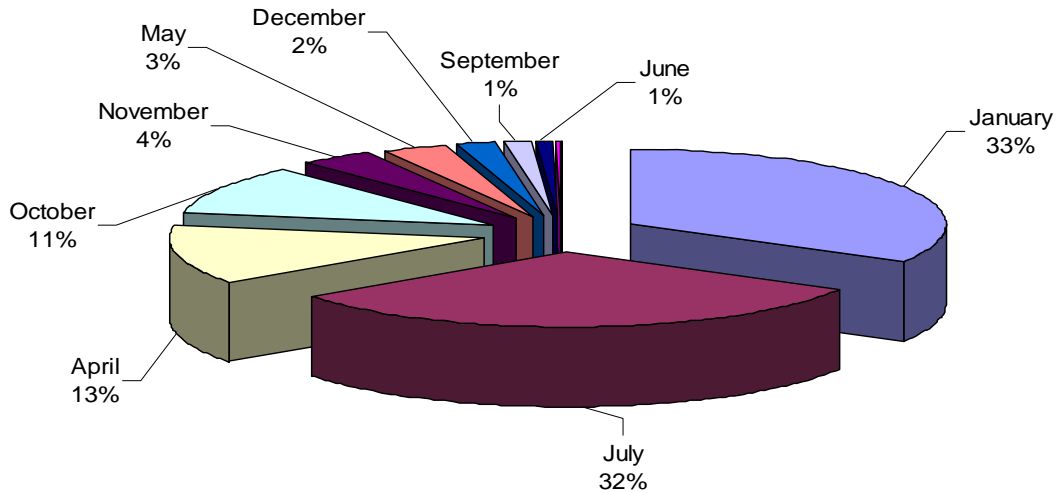
Riverboat Gambling Taxes and Fees

Riverboat gambling is a huge source of income for the municipalities that have a casino within their city limits. Casinos provided over \$90 million to the ten cities that had one in 2008.

Riverboat Gambling Taxes and Fees		
City	2007 Revenue*	2008 Revenue*
Kansas City	\$18,736,986	\$19,206,273
Maryland Heights	\$16,018,807	\$16,186,011
St. Charles	\$15,058,367	\$16,100,760
North Kansas City	\$10,646,720	\$10,751,653
Riverside	\$8,481,127	\$10,005,168
Boonville	\$4,344,603	\$8,060,413
St. Louis	\$4,229,165	\$4,453,706
St. Joseph	\$2,027,398	\$2,141,899
La Grange	\$1,868,362	\$2,041,767
Caruthersville	\$1,659,286	\$1,787,616
Total:	\$83,070,821	\$90,735,266

Source: Missouri Department of Revenue
 * For fiscal year ended June 30

Fiscal Year Starting Month



State statutes allow municipalities to begin their fiscal years at a month of their choosing. Based on the 246 municipalities that answered this section of the survey, July and January were the most common month for starting the fiscal year. April and October were also common.

The chart below tabulates the starting months for all surveyed municipalities and also breaks down the results by population groups. Population size does not appear to be a factor in the fiscal year starting month.

Fiscal Year Starting Month	All	over 10,000	2,500 to 10,000	under 2,500
January	33%	30%	28%	38%
February	-	0%	0%	0%
March	0%	0%	1%	0%
April	13%	9%	17%	11%
May	3%	0%	5%	3%
June	1%	0%	1%	1%
July	32%	28%	28%	35%
August	-	0%	0%	0%
September	1%	2%	0%	2%
October	11%	20%	13%	6%
November	4%	9%	5%	2%
December	2%	2%	1%	2%

Appendix I

Revenue Source

Statute

Sales Taxes

General Revenue Sales Tax	94.500 - 94.550 Missouri Revised Statutes (RSMo.)
Capital Improvement Sales Tax	94.577 RSMo.
Transportation Sales Tax	94.700 - 94.755 RSMo.
Storm Water/ Parks Sales Tax	644.032 -644.033 RSMo.
Fire Protection Sales Tax	321.242 RSMo.
Economic Development Sales Tax	67.1305 RSMo.

Use Tax

144.757, 144.759 and 144.761 RSMo.

Property Taxes

General Operating Levy:

Third Class Cities	94.060 RSMo.
Fourth Class Cities	94.250 RSMo.
Special Charter Cities	94.340 RSMo.
Home Rule Charter Cities	94.400 RSMo.
Villages	80.460 RSMo.
Park Levy	Chapter 90 RSMo.
Recreation Levy	67.750 - 67.780 RSMo.

Health/Solid Waste/Museum Levy:

Third Class Cities	94.060 RSMo.
Fourth Class Cities	94.250 RSMo.
Special Charter Cities	94.340 RSMo.
Home Rule Charter Cities	94.400 RSMo.
Villages	80.460 RSMo.
Library Levy	182.140 - 182.301 RSMo.

Hotel/Motel Tax

67.1000 - 67.1015 RSMo; 94.800 - 94.881 RSMo.
(statutory provisions relating to specific municipalities may be not listed)

Cigarette Tax

149.192 RSMo.

Liquor License Tax

311.220 RSMo.

Business and Occupation License

71.610 RSMo;80.090 RSMo.;94.110 RSMo.; 94.270 RSMo.;

Motor Vehicle License Tax

301.340 RSMo.

1. MML Taxation and Revenue Survey

* 1. Municipality:

* 2. Name:

* 3. Job Title:

* 4. Email:

2. Business License Tax

* 1. 2. Does your city levy a business and occupation license tax?

Yes

No

3. Business License Fees

1. 3. Has the city increased the business and occupation license tax within the last five years?

Yes

No

2. Please describe the basic business license fee formula (e.g. \$50 flat fee, varies based on business type or 5% of gross receipts etc...)

3. What was the total revenue received from business and occupation licenses in your city during the last fiscal year (please enter just the whole number, no dollar signs, commas or decimal points)?

4. Cigarette Tax

* 1. Does your municipality levy a cigarette tax?

Yes

No

5. Cigarette Tax

1. What is the tax rate per cigarette package?

2. How much revenue did the cigarette tax generate for your last fiscal year (please enter just the whole number, no dollar signs, commas or decimal points)?

6. Motor Vehicle Tax

* 1. Does your city levy a motor vehicle license tax (also known as a city sticker program)?

Yes

No

7. Motor Vehicle Tax

1. Please describe the fee structure for the Motor Vehicle License Tax (e.g. \$10 for commercial vehicles or \$20 per 100 horsepower)

2. How much revenue did the motor vehicle license tax bring for the last fiscal year (please enter just the whole number, no dollar signs, commas or decimal points)?

8. Utilities

1. Utility taxes - please enter formula used for the tax on the following utilities (e.g. 5% gross receipts or flat \$5,000). If utilities are operated by the municipality and a PILOT (payment in lieu of taxes) is transferred to the city please indicate that by including the word PILOT in the answer for that section. Please note that sales tax income is not to be included in this.

Electric	<input type="text"/>
Telephone	<input type="text"/>
Water	<input type="text"/>
Gas	<input type="text"/>
Cable	<input type="text"/>
Sewer	<input type="text"/>
Refuse	<input type="text"/>

2. Utility Taxes (cont.)

For each of the following utilities please enter the total amount of revenue each tax (or PILOT) generated in the last fiscal year (please enter just the whole number, no dollar signs, commas or decimal points). On the telephone income, please DO NOT INCLUDE the back payments for the cell phone settlements.

Electric	<input type="text"/>
Telephone	<input type="text"/>
Water	<input type="text"/>
Gas	<input type="text"/>
Cable	<input type="text"/>
Sewer	<input type="text"/>
Refuse	<input type="text"/>

9. Municipal Court

* 1. Does the municipality operate a municipal court?

Yes, city contracts with circuit court.

Yes, city operates its own court.

No, municipality has no court whatsoever.

10. Municipal Court

1. Municipal Court

What was the total gross revenue received during your latest fiscal year from all fines and bond forfeitures (please enter just the whole number, no dollar signs, commas or decimal points)?

2. What was the total gross revenue from court costs last fiscal year (please enter just the whole number, no dollar signs, commas or decimal points)?

3. What was the total expenditures for operation of the municipal court (please enter just the whole number, no dollar signs, commas or decimal points)?

11. Motel Tax

* 1. Does your municipality have a motel tax?

Yes

No

12. Motel Tax

1. What is the rate or formula for the motel tax (e.g. 3% Gross Receipts or \$5 per room per night)?

2. How much revenue did the motel tax generate in the last fiscal year (please enter just the whole number, no dollar signs, commas or decimal points)?

3. What state statute was the motel tax created enacted under (if known)?

13. Miscellaneous

1. In what month does your fiscal year begin?