

Charlie A. Dooley
County Executive



Eugene K. Leung
Director of Revenue

February 1, 2006

To All Saint Louis County Taxing Authorities

20065 Property Tax Disbursements

With the January 15,th 2006 distributions, most Taxing Authorities within the County saw a significant reduction in their anticipated revenues. The cause involves This reduction is due to the large number of property assessment appeals submitted to the State Tax Commission (STC). According to State law, the taxes associated with the appeals must be considered as “paid under protest” and the amount of tax payments made under protest that, by State law, must be placed ut in escrow pending resolution of the appeal. to the State Tax Commission (STC).

In 2004 and years prior, the County Collector has escrowed those funds specifically identified at time of payment as being paid under protest. Traditionally, various tax authorities were party to a “friendly” lawsuit requesting those funds be released for their use, while recognizing the potential liability should the appeals be successful. Because of the desire of the taxing authorities to retain their own funds (as evidenced by the friendly lawsuit), the Collector did not escrow additional funds paid under protest that were subsequently identified by the State Tax Commission STC (through an appeal) but not otherwise indicated as such to the Collector at time of payment.

In 2005, several factors prompted a change in the Collector’s past practice. First, the number of appeals has increased substantially. Some of the increase in appeals was caused by the shock of rising market values captured by the reassessment;, and some of the increase wasasere the result of recently publicized appeal outcomes. Secondly, the impact of recent appeal settlements has raised awareness of the potential liability to individual taxing authorities. Putting all protested funds in escrow prior to any action to have the funds released provides all taxing authorities a clear picture of their potential liability. Finally, and importantly, State law requires that the protested funds be escrowed, even if the Collector knows that suit will be filed to release them.

A report is now available on a non-public Revenue website (<http://revenue.stlouisco.com/pdfs/>) that details the funds now escrowed by tax district. Once on the website, click on year “2005”, and scroll down to the 7th report listed entitled, “2005 STC ESCROWS. PDF”. This report shows the revenue impact on each taxing authority. Revenues collected and currently escrowed total well over \$190 million for all taxing authorities.

It has been my personal focus to improve communication between the Department of Revenue and all taxing authorities, our customers. I regret that this particular issue was not understood and communicated sooner. We continue to strive to improve our procedures and practices so that these kinds of issues are anticipated rather than reacted to, and consequently communicated well in advance.

Sincerely,

Eugene K. Leung
Director of Revenue

2005 STC PROTEST ESCROW

POLITICAL SUBDIVISION	REAL ESTATE			TOTAL
	REAL ESTATE	PERSONAL PROPERTY	REAL ESTATE SURCHARGE	
01-ST. OF MISSOURI	604,568.73	19,230.63	113,871.23	737,670.59
02-COUNTY GENERAL	3,828,935.28	121,794.01	1,328,301.95	5,279,031.24
03-COUNTY HEALTH FUND	3,325,128.00	105,768.48	1,138,629.79	4,569,526.27
05-CO. PARK MAINT.	705,330.18	22,435.74	189,766.92	917,532.84
06-COUNTY BOND RETIRE	1,269,594.33	40,384.33	980,952.45	2,290,931.11
07-ROAD AND BRIDGE	2,115,990.55	67,307.22	683,133.53	2,866,431.30
08-ST L COMM COLL	4,495,976.10	143,011.81	834,977.13	5,473,965.04
09-SPEC SCH DIST	16,925,909.13	538,393.62	2,030,565.59	19,494,868.34
10-METRO ZOO	5,348,418.01	170,127.00	900,113.26	6,418,658.27
20-SHELTERED WORKSHOP	1,712,944.73	54,486.79	189,767.15	1,957,198.67
L1-COUNTY LIBRARY	2,765,170.25	95,797.08	688,819.24	3,549,786.57
L2-FERGUSON LIBRARY	32,198.10	0.00	6,178.05	38,376.15
L3-MAPLEWOOD LIBRARY	16,192.07	0.00	13,444.01	29,636.08
L4-KIRKWOOD LIBRARY	47,113.91	0.00	0.00	47,113.91
L5-VALLEY PARK LIBR	5,027.83	0.00	0.00	5,027.83
L6-ROCK HILL LIBRARY	15,344.07	0.00	0.00	15,344.07
L7-WEBSTER LIBRARY	13,556.04	97.18	0.00	13,653.22
TOTAL LIBRARIES	2,894,602.27	95,894.26	708,441.30	3,698,937.83
101-SCH-AFFTON	1,311,477.88	122,827.75	157,897.07	1,592,202.70
102-SCH-BAYLESS	115,743.54	0.00	18,624.75	134,368.29
104-SCH-BRENTWOOD	945,325.59	6,528.43	344,256.14	1,296,110.16
106-SCH-CLAYTON	8,100,123.24	87,528.53	330,187.49	8,517,839.26
108-SCH-PARKWAY	18,427,696.88	89,178.66	1,450,268.20	19,967,143.74
110-SCH-ROCKWOOD	7,140,856.57	363,734.11	3,206,550.95	10,711,141.63
111-SCH-FERG-FLOR	4,065,097.39	14,271.26	3,117,154.21	7,196,522.86
112-SCH-MERAMEC VALLEY	239.95	0.00	783.40	1,023.35
113-SCH-HANCOCK	11,548.59	0.00	26,590.88	38,139.47
114-SCH-JENNINGS	76,392.18	0.00	82,375.91	158,768.09
116-SCH-KIRKWOOD	2,654,068.22	0.00	595,700.90	3,249,769.12
117-SCH-LADUE	2,665,753.64	1,530.23	468,473.85	3,135,757.72
118-SCH-MAPLEWOOD	780,442.35	0.00	311,148.69	1,091,591.04
120-SCH-MEHLVILLE	2,910,425.96	144,612.42	470,304.71	3,525,343.09
123-SCH-NORMANDY	493,673.04	102,559.79	144,002.10	740,234.93
126-SCH-PATTONVILLE	13,421,185.77	1,698,194.22	2,738,320.07	17,857,700.06
127-SCH-RITENOUR	2,652,487.87	92,255.02	553,708.23	3,298,451.12
128-SCH-RIVERVIEW GRNS	534,405.16	0.00	43,645.16	578,050.32
131-SCH-UNIVERSITY CTY	663,922.77	0.00	169,828.82	833,751.59
132-SCH-VALLEY PARK	913,773.77	0.00	227,370.74	1,141,144.51
134-SCH-WEBSTER GROVES	970,209.77	2,961.47	344,576.70	1,317,747.94
135-SCH-WELLSTON	35,194.26	0.00	105,812.61	141,006.87
138-SCH-LINDBERGH	4,424,529.62	66,667.60	664,808.32	5,156,005.54
139-SCH-HAZELWOOD	10,443,387.43	0.00	2,354,780.30	12,798,167.73
TOTAL SCHOOLS	83,757,961.44	2,792,849.49	17,927,170.20	104,477,981.13
14MSD	624,250.54	7,194.86	183,948.86	815,394.26
14MSDE	203,301.94	9,306.29	38,187.84	250,796.07
1-SEWR-MALINE CR	30,261.88	1,387.98	9,054.60	40,704.46
3-SEWR-CREVE COEUR	29,486.24	0.00	2,492.37	31,978.61
4-SEWR-NO. AFFTON	441.05	0.00	230.34	671.39

2005 STC PROTEST ESCROW

	REAL ESTATE			
POLITICAL SUBDIVISION	REAL ESTATE	PERSONAL PROPERTY	REAL ESTATE SURCHARGE	TOTAL
5-SEWR-FOUNTAIN CR	3,150.07	0.00	1,018.92	4,168.99
6-SEWR-MARLBOROUGH	2,074.62	0.00	361.10	2,435.72
7-SEWR-GRAVOIS CR.	89,604.78	986.90	25,214.50	115,806.18
8-SEWR-WELLSTON	1,142.48	0.00	2,531.80	3,674.28
13-SEWR-WATKINS CR	13,417.37	0.00	404.74	13,822.11
16-SEWR-LORETTA-JOP	51.76	0.00	95.40	147.16
17-SEWR-WEDGEWD. CR	4,142.57	0.00	933.42	5,075.99
18-SEWR-U.CTY STORM	65,135.06	1,345.61	25,007.75	91,488.42
19-SEWR-CLAYTON CENTR	87,962.49	1,342.67	4,118.07	93,423.23
21-SEWR-DELLWOOD CR	11,960.04	0.00	2,791.01	14,751.05
24-SEWR-UPR.PADDOCK	521.66	0.00	238.53	760.19
25-SEWR-COLD WATER	101,607.46	0.00	75,688.93	177,296.39
28-SEWR-SUGAR CREEK	13,121.04	0.00	3,645.82	16,766.86
29-SEWR-DEER CREEK	222,108.51	1,515.91	36,397.42	260,021.84
32-SEWR-PADDOCK CR.	3,980.95	0.00	963.05	4,944.00
33-SEWR-MO RIV BONF	129,116.69	0.00	45,829.29	174,945.98
34-SEWR-MER RIV BAS	175,072.22	2,612.68	67,015.77	244,700.67
35-SEWR-SHREWSBURY	0.00	0.00	364.25	364.25
36-SEWR-SEMINARY	10,001.43	1,446.99	2,337.15	13,785.57
37-SEWR-BLACK CREEK	154,461.71	1,483.34	19,061.75	175,006.80
TOTAL SEWERS	1,976,374.56	28,623.23	547,932.68	2,552,930.47
1-FIRE-AFFTON	122,223.43	0.00	28,375.00	150,598.43
2-FIRE-KINLOCH	0.00	0.00	48.22	48.22
3-FIRE-LEMAY	49,540.98	0.00	16,364.54	65,905.52
4-FIRE-METRO NORTH	59,519.32	0.00	4,357.63	63,876.95
5-FIRE-RIVERVIEW	65,911.29	0.00	6,738.57	72,649.86
6-FIRE-NORMANDY	111,583.45	33,143.57	5,567.75	150,294.77
9-FIRE-FLORISSANT V	530,442.96	0.00	43,575.91	574,018.87
10-FIRE-ROBERTSON	836,298.41	0.00	229,070.77	1,065,369.18
11-FIRE-MID COUNTY	311,802.10	0.00	106,536.64	418,338.74
12-FIRE-PATTONVILLE B	3,156,353.53	546,230.67	266,167.49	3,968,751.69
13-FIRE-MARYLAND HTS	1,662,180.98	13,734.70	160,409.54	1,836,325.22
14-FIRE-COMMUNITY	791,538.01	31,333.49	81,896.66	904,768.16
15-FIRE-SPANISH LAKE	357,379.12	0.00	5,140.49	362,519.61
16-FIRE-BLACK JACK	180,802.64	0.00	30,135.09	210,937.73
17-FIRE-MEHLVILLE	1,114,475.09	34,259.71	167,459.80	1,316,194.60
18-FIRE-WEST OVERLAND	284,389.97	0.00	82,745.00	367,134.97
19-FIRE-METRO WEST	619,269.58	52.56	114,322.65	733,644.79
20-FIRE-MONARCH	1,516,656.13	39,192.41	99,965.29	1,655,813.83
21-FIRE-CREVE COEUR	1,776,921.63	13,774.82	102,897.82	1,893,594.27
22-FIRE-FENTON	1,057,557.80	36,166.96	324,414.80	1,418,139.56
23-FIRE-WEST CO EMS	371,529.31	0.00	29,415.36	400,944.67
24-FIRE-VALLEY PARK	280,453.75	0.00	39,416.11	319,869.86
25-FIRE-EUREKA	130,885.09	42,911.68	8,071.88	181,868.65
TOTAL FIRES	15,387,714.57	790,800.57	1,953,093.01	18,131,608.15
GL 5-LIGHT-GLASGOW	26.31	0.00	0.00	26.31
HL 1-LIGHT-HANCOCK	418.66	0.00	1,420.77	1,839.43
WL 2-LIGHT-WHEATON-COOK	0.00	0.00	187.62	187.62

2005 STC PROTEST ESCROW

POLITICAL SUBDIVISION	REAL ESTATE REAL ESTATE	PERSONAL PROPERTY	REAL ESTATE SURCHARGE	TOTAL
CP01-CID CRESTWOOD PNT	28,103.10	0.00	0.00	28,103.10
TOTAL LIGHTS,CIDS & ABML	28,548.07	0.00	1,608.39	30,156.46
005-CTY-BEL RIDGE	5,218.61	0.00	0.00	5,218.61
007-CTY-BERKELEY	288,800.12	3,298.81	11,602.00	303,700.93
009-CTY-BRENTWOOD	184,286.87	456.51	0.00	184,743.38
010-CTY-BRIDGETON	210,148.97	0.00	0.00	210,148.97
012-CTY-CALVERTON PARK	22.77	0.00	0.00	22.77
013-CTY-CHARLACK	888.91	0.00	0.00	888.91
014-CTY-CLAYTON	1,332,626.04	19,468.69	0.00	1,352,094.73
015-CTY-COUNTRY CLUB H	113.21	0.00	1,384.35	1,497.56
019-CTY-ELLISVILLE	33,591.46	0.00	0.00	33,591.46
022-CTY-FERGUSON	92,204.67	0.00	0.00	92,204.67
025-CTY-FRONTENAC	23,284.75	0.00	0.00	23,284.75
026-CTY-GLENDALE	7,889.93	0.00	0.00	7,889.93
029-CTY-GRANTWOOD	140.26	0.00	0.00	140.26
031-CTY-JENNINGS	17,504.83	0.00	0.00	17,504.83
032-CTY-KIRKWOOD	112,970.12	0.00	0.00	112,970.12
033-CTY-LADUE	0.00	388.21	17,622.45	18,010.66
035-CTY-MAPLEWOOD	67,801.42	0.00	141,212.32	209,013.74
037-CTY-MARLBOROUGH	2,719.36	0.00	0.00	2,719.36
039-CTY-NORMANDY	3,807.64	0.00	0.00	3,807.64
042-CTY-OLIVETTE	210,132.10	0.00	0.00	210,132.10
043-CTY-OVERLAND	71,615.94	39.43	0.00	71,655.37
044-CTY-PACIFIC	0.00	0.00	2,898.63	2,898.63
048-CTY-PINE LAWN	880.14	0.00	0.00	880.14
049-CTY-RICHMOND HTS	662,520.33	0.00	0.00	662,520.33
050-CTY-ROCK HILL	33,269.87	0.00	0.00	33,269.87
051-CTY-ST JOHN	9,266.23	0.00	0.00	9,266.23
053-CTY-SHREWSBURY	77,324.59	0.00	0.00	77,324.59
057-CTY-UNIVERSITY CTY	97,069.45	0.00	1,080.71	98,150.16
058-CTY-VALLEY PARK	35,687.94	0.00	0.00	35,687.94
061-CTY-VINITA PARK	35,980.20	0.00	20,949.75	56,929.95
063-CTY-WARSON WOODS	6,443.66	0.00	0.00	6,443.66
064-CTY-WEBSTER GROVES	80,006.56	554.30	0.00	80,560.86
066-CTY-WINCHESTER	677.29	0.00	0.00	677.29
067-CTY-WOODSON TERRAC	9,600.62	0.00	0.00	9,600.62
068-CTY-HILLSDALE	4,706.34	0.00	0.00	4,706.34
069-CTY-CRESTWOOD	122,093.66	0.00	41,541.55	163,635.21
072-CTY-ST ANN	13,287.44	0.00	0.00	13,287.44
073-CTY-EDMUNDSON	10,228.68	0.00	0.00	10,228.68
076-CTY-HANLEY HILLS	100.13	0.00	0.00	100.13
078-CTY-WELLSTON	2,166.18	0.00	0.00	2,166.18
079-CTY-COUNTRY LIFE A	1,167.58	0.00	0.00	1,167.58
080-CTY-HAZELWOOD	546,881.04	0.00	149,565.95	696,446.99
082-CTY-CREVE COEUR	82,672.35	0.00	0.00	82,672.35
084-CTY-BRECKENRIDGE H	7,531.90	0.00	0.00	7,531.90
085-CTY-PAGEDALE	3,583.53	0.00	0.00	3,583.53
086-CTY-GREENDALE	114.64	0.00	0.00	114.64

2005 STC PROTEST ESCROW

POLITICAL SUBDIVISION	REAL ESTATE REAL ESTATE	PERSONAL PROPERTY	REAL ESTATE SURCHARGE	TOTAL
087-CTY-CLARKSON VALLEY	6,197.65	0.00	0.00	6,197.65
088-CTY-BELLEFONTAINE	2,194.28	0.00	0.00	2,194.28
089-CTY-RIVERVIEW	1,259.93	0.00	0.00	1,259.93
094-CTY-MANCHESTER	62,568.11	0.00	0.00	62,568.11
095-CTY-DELLWOOD	902.76	0.00	0.00	902.76
096-CTY-COOL VALLEY	1,083.99	0.00	0.00	1,083.99
098-CTY-EUREKA	42,176.90	4,066.22	0.00	46,243.12
101-CTY-SUNSET HILLS	26,537.04	1,206.14	0.00	27,743.18
105-CTY-CHESTERFIELD	73,501.61	2,250.28	0.00	75,751.89
TOTAL CITIES	4,725,450.60	31,728.59	387,857.71	5,145,036.90
BD01-BUS.DIST-OLD ORCH	2,078.28	0.00	0.00	2,078.28
BD14-BUS.DIST-CLAYTON	65,014.60	0.00	0.00	65,014.60
BD32-BUS.DIST-KIRKWOOD	9,232.21	0.00	0.00	9,232.21
BD39-BUS.DIST-PARKVIEW	4,129.04	0.00	0.00	4,129.04
BD55-BUS.DIST-JENNINGS	940.48	0.00	0.00	940.48
BD57-BUS.DIST-UNIVERSIT	1,572.04	0.00	0.00	1,572.04
BD62-BUS.DIST-MAPLEWOOD	7,062.78	0.00	0.00	7,062.78
BD64-BUS.DIST-OLD WEBST	3,833.49	0.00	0.00	3,833.49
BD65-BUS.DIST-CROSSROAD	1,098.12	0.00	0.00	1,098.12
TOTAL BUSINESS DIST	94,961.04	0.00	0.00	94,961.04
RW01-NEIGH ROBINWOOD W	194.03	0.00	0.00	194.03
ROBERTSON TIF	554,142.19	0.00	111,296.11	665,438.30
UNIVERSITY CITY TIF	16,817.75	0.00	3,321.75	20,139.50
VALLEY PARK TIF	180,883.86	0.00	32,212.08	213,095.94
NATURAL BRIDGE TIF	262,671.90	0.00	44,895.20	307,567.10
MAPLEWOOD TIF	58,322.08	0.00	11,000.85	69,322.93
OLD ORCHARD TIF	63,528.03	0.00	8,729.88	72,257.91
S BIG BEND TIF	512,531.29	0.00	93,191.92	605,723.21
U CITY EAST TIF	139,526.94	0.00	27,295.26	166,822.20
CHESTERFIELD VALLEY TIF	2,433,426.28	0.00	487,684.38	2,921,110.66
MEACHAM PARK TIF	284,197.03	0.00	69,676.68	353,873.71
SUNSET PLAZA II TIF	13,329.11	0.00	0.00	13,329.11
ST JOHN I TIF	328,155.92	0.00	55,131.07	383,286.99
SOUTH HEIGHTS TIF	712,061.47	0.00	157,812.08	869,873.55
BRENTWOOD TIF	267,866.55	0.00	1,662.13	269,528.68
ROCK HILL TIF	88,766.44	0.00	17,851.36	106,617.80
HALLS FERRY/270 TIF	286,549.51	0.00	57,008.75	343,558.26
BRIDGETON TIF	14,394.88	0.00	3,433.38	17,828.26
WEST COUNTY TIF	1,423,809.99	0.00	356,592.26	1,780,402.25
FENTON I TIF	336,772.42	0.00	0.00	336,772.42
FENTON II TIF	187,458.06	0.00	0.00	187,458.06
OLD WEBSTER TIF	66,562.31	0.00	0.00	66,562.31
370 MO BOTTOM TIF	345,388.42	0.00	0.00	345,388.42
KENILWORTH TIF	33,904.05	0.00	0.00	33,904.05
BALLWIN OLD TOWNE TIF	684,391.47	0.00	0.00	684,391.47
CRESTWOOD TIF	94,691.58	0.00	0.00	94,691.58
ST JOHN VIII TIF	231,814.73	0.00	0.00	231,814.73
FERGUSON DOWNTOWN TIF	13,714.24	0.00	0.00	13,714.24

2005 STC PROTEST ESCROW

<u>POLITICAL SUBDIVISION</u>	<u>REAL ESTATE REAL ESTATE</u>	<u>PERSONAL PROPERTY</u>	<u>REAL ESTATE SURCHARGE</u>	<u>TOTAL</u>
HANLEY/EAGER RD TIF	206,151.26	0.00	0.00	206,151.26
CROSS KEYS TIF	274,283.91	0.00	0.00	274,283.91
JENNINGS AREA 8 TIF	3,863.19	0.00	0.00	3,863.19
DORSETT RD TIF	15,891.83	0.00	0.00	15,891.83
GRASSO PLAZA TIF	40,166.80	0.00	0.00	40,166.80
WATSON PLAZA TIF	1,480.51	0.00	0.00	1,480.51
LAMBERT AIRPORT EAST TIF	1,800.28	0.00	0.00	1,800.28
PAGE/I270 TIF	25,162.55	0.00	0.00	25,162.55
TOTAL TIF DIST	10,204,478.83	0.00	1,538,795.14	11,743,273.97
GRAND TOTAL	159,403,080.45	5,022,835.77	31,454,977.43	195,880,893.65