



STATE AUDITOR OF MISSOURI

JEFFERSON CITY, MISSOURI 65102

MARGARET KELLY, CPA
STATE AUDITOR

September 6, 1985

(314) 751-4824

George C. Leachman
Collector of Revenue
St. Louis County
41 South Central Avenue
Clayton, MO 63105

RE: Additional countywide replacement tax on subclass 3 property

Dear County Clerk:

On August 20, 1985, we received your exhibit showing your calculation of the rate of additional countywide tax on subclass 3 property to replace revenue lost because of the exemption from taxation of merchants' and manufacturers' inventory. We have reviewed your exhibit, a copy of which is attached. Based upon the information you provided, in our opinion, your calculation of the tax rate complies with Missouri law.

Sincerely,

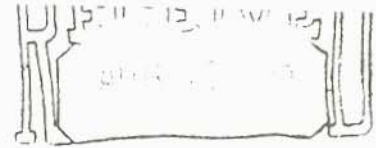
MARGARET KELLY, CPA
STATE AUDITOR

A handwritten signature in cursive script that reads "Judy Buerky".

Judy Buerky
Local Government Analyst

JB:ph

RATE OF ADDITIONAL COUNTYWIDE TAX
ON SUBCLASS 3 PROPERTY ONLY



Section A:

Column A	Column B	Column C	Column D	Column E
	<u>Lost Revenue</u>			
<u>Assessing Authority</u>	<u>1984 Taxes</u>	<u>Delinquent Taxes January 1984 - December 1984</u>	<u>1984 Taxes Appealed</u>	<u>Total</u>
	\$	\$	\$	\$

See Attached

TOTAL LOST REVENUE \$42,392,645.84

Section B:

Total Lost Revenue divided by 1985 Assessed Valuation of Subclass 3 Property times 100 equals Rate

$$\frac{\$ 42,392,645.84}{\$ 2,506,040,894} \times 100 = \$1.70$$

Section C:

I, the undersigned, ^{Acting} County Clerk of St. Louis County do hereby certify that the data set forth above is true and accurate to the best of my knowledge and belief.


 Signature
 George C. Leachman
 Collector of Revenue/Acting County Clerk

8/19/85
 Date

St. Louis County, Missouri

06/14/85

POLITICAL SUBDIVISION	LOST REVENUE
STATE OF MISSOURI	164265.16
COUNTY GENERAL	1916143.56
CO HOSPITAL/HEALTH	1642532.64
CO PARK MAINTENANCE	273748.64
CO BOND RETIREMENT	1415074.89
CO ROAD & BRIDGE	985455.61
ST L COMMUNITY COLL	1204497.90
SPECIAL SCHOOL DIST	2929196.39
METRO ZOO MUSEUM	1096460.15
COUNTY LIBRARY	990403.40
FERGUSON LIBRARY	13609.74
HARLEWOOD LIBRARY	22233.66
AFFTON SCHOOL DIST	388632.39
RAYLESS SCHOOL DIST	40314.11
BREWING SCH DIST	332280.06
CLAYTON SCHOOL DIST	400693.47
PARKWAY SCHOOL DIST	1979172.93
ROCKWOOD SCHOOL DIST	2696290.72
FERG-FLO SCHOOL DIST	5818580.13
HERAMEC VALLEY SCH	1315.77
HANCOCK SCHOOL DIST	70074.77
JENNINGS SCHOOL DIST	409270.67
KIRKWOOD SCHOOL DIST	577626.05
LADUE SCHOOL DIST	757443.49
HARLEWOOD RICH HTS	509257.31
MEHLVILLE SCH DIST	667946.93
NORHANDY SCHOOL DIST	343424.39
PATTONVILLE SCH DIST	3071698.27
WITTENOUR SCH DIST	999525.72
RIVERVIEW GDNS SCH	194262.78
UNIVERSITY CITY SCH	457599.03
VALLEY PARK SCH DIST	374491.94
WEBSTER GROVES SCH	554206.35
WELLSTON SCH DIST	324022.50
LINDBERGH SCH DIST	745932.65
HAZELWOOD SCH DIST	3245589.10
ANTI POLLUTION	258497.08
METRO SEWER DIST	316340.83
MPD EXTENSION	38954.85
MALINE CREEK SD1	21434.31
VINTA PARK SD2	
CREVE COEUR SD3	3671.63
NO AFFTON SD4	567.69
FOUNTAIN CREEK SD5	1576.61
MARLBOROUGH SD6	1059.08
GLAVOIS CREEK SD7	34020.78
WELLSTON SD8	7758.16

NO KIMLOCH SD12	22.72
WATKINS CREEK SD13	1508.54
KAYHORN AVE SD14	890.18
GRASSO LANE SD15	
LORETTA JOPLIN SD16	192.54
WEDGEWOOD CREEK SD17	1561.98
U CITY STORM SD18	43830.00
CLAYTON-CENTRAL SD19	5379.18
DANIEL DOONE SD20	
DELLWOOD CREEK SD21	5401.19
ATTUCKS-TOLSTOI SD22	
NY-SHELBY SD23	
UPPER PADDOCK SD24	474.39
COLDWATER CREEK SD25	160492.72
DESMET-FLORLAND SD26	
LAVENTA-LASIERN SD27	192.53
SUGAR CREEK SD28	3824.75
DEER CREEK SD29	50162.64
HWY 67-CAMBRIA SD30	77.42
LYNN HAVEN SD31	2071.05
PADDOCK CREEK SD32	1405.76
NO RIVER BOMFIL SD33	34298.36
MERAMEC RIV BAS SD34	71251.95
SHREWSBURY BR SD35	576.53
SEMINARY BR SD36	5639.38
BLACK CREEK SD37	21695.94
U CITY SEWR IMP SD38	5892.28
F1 AFFTON	73499.89
F2 KIMLOCH	293.90
F3 LEMAY	40804.78
F4 MOLINE	15536.56
F5 RIVERVIEW	20731.73
F6 NORMANDY	16140.97
F7 GARDENVILLE	1.16
F8 MEACHAM PARK	470.94
F9 FLORISSANT VALLEY	71350.56
F10 ROBERTSON	226628.21
F11 WELLSTON	232629.76
F12 PATTON-BRIDGE	169560.12
F13 MARYLAND HTS	298065.60
F14 MID-COUNTY	144763.88
F15 SPANISH LAKE	22054.65
F16 BLACK JACK	74054.75
F17 MEHLVILLE	243698.75
F18 WEST OVERLAND	156524.79
F19 BALLWIN	138850.85
F20 CHESTERFIELD	99494.07
F21 CREVE COEUR	165142.63
F22 FENTON	346017.30
F23 MANCHESTER	48595.99
F24 VALLEY PARK	61792.57
F25 EUREKA	19837.23
F50 ROBERTSON EXCL	473.55
F56 ROBERTSON EXCL91	
F58 MANCHESTER EXCL	476.36
F59 CHESTERFIELD EXC	36.91
HLS1 HANCOCK LIGHT	2742.29
HL2 WHEATON LIGHT	180.00
AL3 ARROW LIGHT	
CL4 CASTLE POINT	1.00
SHELTERED WORK SHOP	273748.98
BERKELEY C7	24527.65
COUNTRY CLR HLS C15	2749.68
LADUE C33	27454.52
MAPLEWOOD C35	203536.42
PACIFIC C44	4036.28
UNIVERSITY CITY C57	3183.38
VINITA PARK C61	36868.47
CRESTWOOD C69	53706.17
HAZELWOOD C80	179158.96
TOTAL	42372345.84

	1985 RE 67 VALUE	1985 LOCAL RE VALUE	1985 STATE RE VALUE	TOTAL 1985 RE SUBJECT TO SURTAX	
1	08/16/85				
2	POLITICAL				
3	SUBDIVISION				
4	STATE OF MISSOURI	2,215,906,474	12,885,280	277,249,140	2,506,040,894
5	COUNTY GENERAL	2,215,906,474	12,885,280	277,249,140	2,506,040,894
6	CO HOSPITAL/HEALTH	2,215,906,474	12,885,280	277,249,140	2,506,040,894
7	CO PARK MAINTENANCE	2,215,906,474	12,885,280	277,249,140	2,506,040,894
8	CO BOND RETIREMENT	2,215,906,474	12,885,280	277,249,140	2,506,040,894
9	CO ROAD & BRIDGE	2,215,906,474	12,885,280	277,249,140	2,506,040,894
10	ST L COMMUNITY COLL	2,215,906,474	12,885,280	277,249,140	2,506,040,894
11	SPECIAL SCHOOL DIST	2,215,906,474	12,885,280	277,249,140	2,506,040,894
12	METRO ZOO MUSEUM	2,215,906,474	12,885,280	277,249,140	2,506,040,894
13	COUNTY LIBRARY	1,986,289,530	12,255,970	244,089,224	2,242,634,724
14	FERGUSON LIBRARY	29,845,594	146,360	5,034,848	35,026,802
15	MAPLEWOOD LIBRARY	26,257,730	26,080	1,980,383	28,264,193
101	16 AFTON SCHOOL DIST	49,126,660	220,870	0	49,347,530
102	17 BAYLESS SCHOOL DIST	8,618,830	0	0	8,618,830
104	18 BRENTWOOD SCH DIST	33,147,350	0	0	33,147,350
106	19 CLAYTON SCHOOL DIST	162,936,650	0	0	162,936,650
108	20 PARKWAY SCHOOL DIST	420,023,944	3,241,610	0	423,265,554
110	21 ROCKWOOD SCHOOL DIST	151,133,410	1,397,300	0	152,530,710
111	22 FERG-FLO SCHOOL DIST	173,758,421	551,740	0	174,310,161
112	23 MERAMEC VALLEY SCH	850,720	0	0	850,720
113	24 HANCOCK SCHOOL DIST	8,420,520	4,640	0	8,425,160
114	25 JENNINGS SCHOOL DIST	24,193,940	70	0	24,194,010
116	26 KIRKWOOD SCHOOL DIST	73,845,390	247,030	0	74,092,420
117	27 LADUE SCHOOL DIST	102,720,910	1,778,060	0	104,498,970
118	28 MAPLEWOOD RICH HTS	31,442,790	26,080	0	31,468,870
120	29 MEHLVILLE SCH DIST	109,701,750	2,444,320	0	112,146,070
123	30 NORMANDY SCHOOL DIST	35,521,920	369,330	0	35,891,250
126	31 PATTONVILLE SCH DIST	242,158,880	695,650	0	242,854,530
127	32 RITENOUR SCH DIST	98,570,532	60,260	0	98,630,792
128	33 RIVERVIEW GDNS SCH	32,809,540	65,690	0	32,875,230
131	34 UNIVERSITY CITY SCH	42,397,590	174,850	0	42,572,440
132	35 VALLEY PARK SCH DIST	19,033,910	8,360	0	19,042,270
134	36 WEBSTER GROVES SCH	37,989,730	114,890	0	38,104,620
135	37 WELLSTON SCH DIST	5,613,008	127,070	0	5,740,078
138	38 LINDBERGH SCH DIST	119,402,860	69,040	0	119,471,900
139	39 HAZELWOOD SCH DIST	232,487,219	1,176,420	0	233,663,639
40	ANTI POLLUTION	964,881,966	3,598,610	84,335,836	1,052,806,412
41	METRO SEWER DIST	1,334,440,682	4,440,960	116,386,699	1,455,268,341
42	MSD EXTENSION	865,685,062	8,394,870	0	874,079,932
43	MALINE CREEK SD1	107,490,552	232,220	11,573,780	119,296,552
44	VINITA PARK SD2	17,936,400	0	0	17,936,400
45	CREVE COEUR SD3	73,262,220	417,460	4,702,988	78,382,668
46	NO AFTON SD4	2,744,200	0	927,620	3,671,820
47	FOUNTAIN CREEK SD5	7,902,760	65,540	3,136,034	11,104,334
48	MARLBOROUGH SD6	9,654,780	0	925,650	10,580,430
49	GRAVOIS CREEK SD7	170,158,714	465,210	17,433,109	188,057,033
50	WELLSTON SD8	9,189,270	370,450	1,748,031	11,307,751
51	NO KINLOCH SD12	154,550	0	588,350	742,900
52	WATKINS CREEK SD13	32,448,340	0	5,413,322	37,861,662
53	RAYBURN AVE SD14	2,905,080	0	307,332	3,212,412
54	GRASSO LANE SD15	696,680	0	0	696,680
55	LORETTA JOPLIN SD16	566,650	0	607,500	1,174,150
56	WEDGEWOOD CREEK SD 17	9,346,300	0	812,189	10,158,489
57	U CITY STORM SD18	134,420,530	178,560	12,674,269	147,273,359
58	CLAYTON-CENTRAL SD 19	114,067,520	0	415,007	114,482,527
59	DANIEL BOONE SD20	0	0	0	0
60	BELLWOOD CREEK SD21	32,373,314	0	5,278,192	37,651,506

1985 COMM/IND IRR/UTIL VALUES

61	ATTUCKS-TOLSTOI SD22	0	0	0	0
62	NY-SHELBY SD23	278,530	0	0	278,530
63	UPPER PADDOCK SD24	2,848,370	0	721,663	3,570,033
64	COLDWATER CREEK SD25	341,410,386	852,350	18,760,562	361,023,298
65	DESMET-FLORLAND SD26	20,420	0	342,664	363,084
66	LAVENTA-LASIERR SD27	1,213,430	0	541,097	1,754,527
67	SUGAR CREEK SD28	19,518,400	0	2,570,185	22,088,585
68	DEER CREEK SD29	383,566,240	2,098,130	26,506,628	412,170,998
69	HWY 67-CAMBRIA SD30	1,130,520	0	554,054	1,684,574
70	LYNN HAVEN SD31	10,161,170	17,920	0	10,179,090
71	PADDOCK CREEK SD32	13,020,420	0	0	13,020,420
72	MO RIVER BONFIL SD33	125,221,922	869,480	0	126,091,402
73	MERAMEC RIV BAS SD34	234,295,400	1,088,430	0	235,383,830
74	SHREWSBURY BR SD35	1,854,770	93,320	0	1,948,090
75	SEMINARY BR SD36	34,278,520	0	0	34,278,520
76	BLACK CREEK SD37	202,224,140	138,910	0	202,363,050
77	U CITY SEWR IMP SD38	37,959,950	81,600	0	38,041,550
78	F1 AFFTON	44,552,970	220,870	7,183,346	51,957,186
79	F2 KINLOCH	1,320,950	0	1,332,304	2,653,254
80	F3 LEMAY	18,828,280	0	3,896,876	22,725,156
81	F4 MOLINE	16,695,240	65,690	3,484,905	20,245,835
82	F5 RIVERVIEW	12,069,640	0	4,735,036	16,804,676
83	F6 NORMANDY	27,161,700	0	4,588,047	31,749,747
84	F7 GARDENVILLE	0	0	0	0
85	F8 MEACHAM PARK	1,523,820	0	338,425	1,862,245
86	F9 FLORISSANT VALLEY	64,120,300	65,540	13,665,941	77,851,781
87	F10 ROBERTSON	70,712,062	652,030	4,236,522	75,600,614
88	F11 WELLSSTON	29,639,758	589,650	3,855,725	34,085,133
89	F12 PATTON-BRIDGE	88,362,270	284,720	4,428,621	93,075,611
90	F13 MARYLAND HTS	157,220,850	2,427,390	4,192,058	163,840,298
91	F14 MID-COUNTY	91,458,422	60,260	9,340,950	100,859,632
92	F15 SPANISH LAKE	31,775,140	27,460	6,198,087	38,000,687
93	F16 BLACK JACK	39,617,100	72,450	9,205,258	48,894,808
94	F17 MEHLVILLE	153,340,020	2,444,320	27,341,322	183,125,662
95	F18 WEST OVERLAND	56,582,830	0	2,263,485	58,846,315
96	F19 BALLWIN	57,039,100	546,070	19,697,423	77,282,593
97	F20 CHESTERFIELD	111,696,230	279,070	19,485,087	131,460,387
98	F21 CREVE COEUR	196,603,324	937,790	11,103,457	208,644,571
99	F22 FENTON	102,466,770	784,910	7,060,222	110,311,902
00	F23 MANCHESTER	48,168,760	0	9,332,551	57,501,311
01	F24 VALLEY PARK	19,805,190	153,220	3,908,132	23,866,542
02	F25 EUREKA	15,181,690	30,660	7,336,801	22,549,151
03	F50 ROBERTSON EXCL	23,708,190	63,140	0	23,771,330
04	F56 ROBERTSON EXCL81	22,180	0	0	22,180
05	F58 MANCHESTER EXCL	12,528,080	0	0	12,528,080
06	F59 CHESTERFIELD EXC	22,991,920	0	0	22,991,920
07	HL1 HANCOCK LIGHT	8,437,130	4,640	0	8,441,770
08	WL2 WHEATON LIGHT	333,050	0	0	333,050
09	AL3 ARROW LIGHT	2,140	0	0	2,140
10	CL4 CASTLE POINT	86,400	0	0	86,400
11	SHELTERED WORK SHOP	2,215,906,474	12,885,280	277,249,140	2,506,040,894
12	BERKELEY C7	60,883,783	514,840	4,167,130	65,565,753
13	COUNTRY CLB HLS C15	482,140	0	207,179	689,319
14	LADUE C33	15,405,380	1,531,510	5,055,272	21,992,162
15	MAPLEWOOD C35	26,257,730	26,080	1,980,383	28,264,193
16	PACIFIC C44	421,920	0	114,168	536,088
17	UNIVERSITY CTY C57	37,959,950	81,600	8,571,865	46,613,415
18	VINITA PARK C61	14,118,630	174,850	632,547	14,926,027
19	CRESTWOOD C69	33,295,890	0	3,089,428	36,385,318
20	HAZELWOOD C80	86,780,990	211,270	2,861,027	89,853,287