

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 1946H.011
 Bill No.: HJR 39
 Subject: Taxation and Revenue - General; Taxation and Revenue - Property; Property, Real and Personal; Elderly; Constitutional Amendments
 Type: Original
 Date: March 18, 2021

Bill Summary: This bill proposes an amendment to the Constitution of Missouri relating to a property tax exemption for certain seniors.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2022	FY 2023	FY 2024
General Revenue	\$0 or More Than (\$7,000,000)	\$0	\$0 or Could exceed \$29,010,520
Total Estimated Net Effect on General Revenue	\$0 or More Than (\$7,000,000)	\$0	\$0 or Could exceed \$29,010,520

*The potential fiscal impact of “(More than \$7,000,000)” in FY 2022 would be realized only if a special election were called by the Governor to submit this joint resolution to voters.

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2022	FY 2023	FY 2024
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2022	FY 2023	FY 2024
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2022	FY 2023	FY 2024
Blind Pension Fund	\$0	\$0	\$0 or (Unknown, Substantial)
Total Estimated Net Effect on FTE	\$0	\$0	\$0 or (Unknown, Substantial)

- Estimated Net Effect (expenditures or reduced revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.
- Estimated Net Effect (savings or increased revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2022	FY 2023	FY 2024
Local Government	\$0	\$0	\$0 or (Unknown, Substantial)

FISCAL ANALYSIS

ASSUMPTION

Officials from **Office of the Secretary of State** assume, each year, a number of joint resolutions that would refer to a vote of the people a constitutional amendment and bills that would refer to a vote of the people the statutory issue in the legislation may be considered by the General Assembly.

Unless a special election is called for the purpose, Joint Resolutions proposing a constitutional amendment are submitted to a vote of the people at the next general election. Article XII section 2(b) of the Missouri Constitution authorizes the Governor to order a special election for constitutional amendments referred to the people. If a special election is called to submit a Joint Resolution to a vote of the people, section 115.063.2 RSMo requires the state to pay the costs. The cost of the special election has been estimated to be \$7 million based on the cost of the 2020 Presidential Preference Primary.

The Secretary of State's office is required to pay for publishing in local newspapers the full text of each statewide ballot measure as directed by Article XII, Section 2(b) of the Missouri Constitution and Section 116.230-116.290, RSMo. Funding for this item is adjusted each year depending upon the election cycle. A new decision item is requested in odd numbered fiscal years and the amount requested is dependent upon the estimated number of ballot measures that will be approved by the General Assembly and the initiative petitions certified for the ballot. In FY 2014, the General Assembly changed the appropriation so that it was no longer an estimated appropriation.

In FY19, over \$5.8 million was spent to publish the full text of the measures for the August and November elections. The SOS estimates \$65,000 per page for the costs of publications based on the actual cost incurred for the one referendum that was on the August 2018 ballot.

The Secretary of State's office will continue to assume, for the purposes of this fiscal note, that it should have the full appropriation authority it needs to meet the publishing requirements. Because these requirements are mandatory, they reserve the right to request funding to meet the cost of our publishing requirements if the Governor and the General Assembly again change the amount or continue to not designate it as an estimated appropriation.

Oversight has reflected, in this fiscal note, the state potentially reimbursing local political subdivisions the cost of having this joint resolution voted on during a special election in fiscal year 2022. This reflects the decision made by the Joint Committee on Legislative Research that the cost of the elections should be shown in the fiscal note. The next scheduled statewide primary election is in August 2022 and the next scheduled general election is in November 2022 (both in FY 2023). It is assumed the subject within this proposal could be on one of these ballots; however, it could also be on a special election called for by the Governor (a different date).

Therefore, Oversight will reflect a potential election cost reimbursement to local political subdivisions in FY 2022.

Officials from the **State Tax Commission** state they have reviewed and determined an unknown fiscal impact on taxing jurisdictions such as school districts, counties, cities, fire districts who receive revenue from the taxation of real residential property. Under the criteria of this proposal those individuals sixty-five years of age or older, that have a Missouri taxable income of less than \$45,000 will not be subject to or liable for any property tax. The agency would not have data to determine how many of the 1,061,775 (U.S. Census 2019 Survey) Missourians over sixty five who meet the proposed criteria and eligibility set forth.

Officials from **Office of Administration - Budget and Planning (B&P)** assume this proposal would waive all property taxes owed to individuals age 65 and older with Missouri taxable income of less than \$45,000 in a tax year. This proposal will go to a public vote at the next general election (November 2022). Therefore, B&P assumes that this proposal would begin for tax year 2023 if voter approved. However, since property taxes are owed in December of a tax year, B&P notes that this proposal will not impact state and local revenues until FY24.

B&P notes that this proposal states that the individual will not be liable for property taxes in a tax year where their Missouri taxable income is less than \$45,000. B&P further notes that a taxpayer's Missouri taxable income for a given tax year is not determined until the April following the end of the tax year (April 2024 for tax year 2023 income). However, property taxes are due by December 31st of a tax year (December 2023 for tax year 2023). Therefore, there is up to a four-month difference between when property taxes are due and when an individual determines their Missouri taxable income. B&P is unsure if individuals would be required to pay their property taxes in the tax year they are owed and then receive a refund the following April if their Missouri taxable income falls below the threshold in this proposal or if an individual would not pay their property tax until the following April after their Missouri taxable income has been determined. B&P notes that in the latter case, individuals who do not meet the threshold would be subject to late payment penalties and fees on the delayed property tax payments. For the purpose of this fiscal note, B&P will reflect the first impact as occurring in FY24, since both December 2023 (property taxes due) and April 2024 (MO taxable income is determined) fall within FY24.

B&P is unable to determine the exact number of individuals that may qualify under this proposal. Therefore, B&P will show a minimum and upper impact based on the number of individuals who claim a PTC to the total number of individuals age 65 and older who own a home. However, B&P notes that this proposal would exempt qualifying individuals from all real and personal property taxes. This includes houses (primary and secondary), vehicles, trailers, boats, land, commercial buildings, etc.

Minimum Impact

For the purpose of these estimates, B&P assumes will use the number of PTC claimants to estimate a minimum impact for this proposal.

During tax year 2019, there were 51,110 individuals age 65 and older that claimed the PTC. Additionally, based on data from the U.S. Census bureau, the average median housing value in Missouri was \$157,200 and the average median real estate taxes paid was \$1,526 in 2019. B&P notes however, that based on Section 137.115, RSMo, the assessed value for real property is 19% of the market value. Therefore, based on a market value of \$157,200, B&P estimates that the assessed value would be \$29,868.

B&P notes that the Blind Pension Trust Fund has a property tax levy of \$0.03 per \$100 valuation. Using the number of PTC claimants, B&P estimates that the total assessed value of qualifying homes was \$8.0 billion in 2019. Using the Blind Pension property tax levy and the median assessed value of homes, B&P estimates that that this proposal will reduce revenues to the Blind Pension Trust Fund by greater than \$457,966. B&P further estimates that this proposal would reduce local property tax revenues by greater than \$77,535,894.

<u>Total Real Estate Taxes</u>		
Number of Qualifying Seniors		51,110
Median Real Estate Taxes Paid in MO	X	\$1,526
Total Estimate Real Estate Taxes		\$77,993,860
<u>Blind Pension Trust Fund</u>		
Number of Qualifying Seniors		51,110
Median Assessed Value of Homes in MO	X	\$29,868
Estimated Assessed Value of Qualifying Property		1,526,553,480
Blind Pension Trust Fund - Rate	X	0.0003
Estimated Blind Pension Trust Fund Loss		\$457,966
<u>Local Real Estate Taxes</u>		
Total Estimate Real Estate Taxes		\$77,993,860
Estimate Exempt Property Taxes	—	\$457,966
Estimated Local Property Tax Loss		\$77,535,894

Upper Impact

For the purpose of these estimates, B&P will assume that all homeowners age 65 or older will qualify under this proposal.

During tax year 2019, there were 504,078 homeowners age 65 and older. Additionally, based on data from the U.S. Census bureau, the average median housing value in Missouri was \$157,200 and the average median real estate taxes paid was \$1,526 in 2019. B&P notes however, that based on Section 137.115, RSMo, the assessed value for real property is 19% of the market value. Therefore, based on a market value of \$157,200, B&P estimates that the assessed value would be \$29,868.

B&P notes that the Blind Pension Trust Fund has a property tax levy of \$0.03 per \$100 valuation. Using the number of PTC claimants, B&P estimates that the total assessed value of qualifying homes was \$79.2 billion in 2019. Using the Blind Pension property tax levy and the median assessed value of homes, B&P estimates that that this proposal could reduce revenues to the Blind Pension Trust Fund by an amount that could exceed \$4,516,741. B&P further estimates that this proposal may reduce local property tax revenues by an amount that could exceed \$764,706,287.

<u>Total Real Estate Taxes</u>		
Number of Qualifying Seniors		504,078
Median Real Estate Taxes Paid in MO	X	\$1,526
Total Estimate Real Estate Taxes		\$769,223,028
<u>Blind Pension Trust Fund</u>		
Number of Qualifying Seniors		504,078
Median Assessed Value of Homes in MO	X	\$29,868
Estimated Assessed Value of Qualifying Property		15,055,801,704
Blind Pension Trust Fund - Rate	X	0.0003
Estimated Blind Pension Trust Fund Loss		\$4,516,741
<u>Local Real Estate Taxes</u>		
Total Estimate Real Estate Taxes		\$769,22,028
Estimate Exempt Property Taxes	—	\$4,516,741
Estimated Local Property Tax Loss		\$764,706,287

General Revenue

During tax year 2019, there were 51,110 individuals age 65 and older that claimed the PTC, for total PTC claims of \$29,010,520. B&P notes that all individuals age 65 and older who claim the PTC have Missouri taxable under \$45,000. These individuals would no longer be subject to real personal property taxes and thus would no longer claim the PTC beginning with tax year 2023. Therefore, B&P estimates that this proposal will increase GR by up to \$29,010,520 annually beginning in FY24.

Summary

B&P estimates that this proposal will increase GR by \$29,010,520 annually beginning in FY24. In addition, this proposal will reduce funding to the Blind Pension Trust Fund by greater than \$457,966 to an amount that could exceed \$4,516,741 annually beginning in FY24. This proposal will also reduce local tax collections by greater than \$77,535,894 to an amount that could exceed \$764,706,287 annually beginning in FY24.

B&P notes that while this proposal will impact state funds, neither TSR nor the calculation under 18(e) would be impacted since it is voter-approved.

Officials from **Department of Revenue (DOR)** assume this proposal would require in November 2022 a constitutional amendment be brought before the voters to allow those over the age of 65 to no longer pay property tax if their Missouri taxable income is less than \$45,000. This proposal would exempt both residential and personal property tax.

This proposal if passed in November 2022 would become effective January 1, 2023. Given that property tax payments are not owed until December this would not have an impact on any political subdivisions until FY 2024.

It should be noted that residential and personal property tax is owed to local political subdivisions. The Missouri Blind Pension Fund is the only state fund that receives property tax funding. It receives \$.03 for each \$100 valuation of taxable property in the state of Missouri. Therefore, this would result in a loss to the Blind Pension Fund.

Currently the Senior Property Tax Credit (PTC) allows homeowners that make less than \$30,000 annually to claim a tax credit for property tax paid if they meet one of the qualification categories. Those categories include:

- Age 60 and a surviving spouse
- Age 65 or older
- A 100% disabled veteran
- A disable veteran

According to the 2019 Department's records 51,110 taxpayers claimed \$29,010,520 in property tax paid as a homeowner. The maximum amount of the PTC credit for a homeowner is \$1,000. According to this proposal all of these 51,110 homeowners would be exempt from property tax.

It should be noted that because the seniors would be exempt from paying residential property tax these same seniors would no longer be eligible for the PTC which would see a corresponding savings annually of at least \$29,010,520.

The Missouri State Tax Commission reports that in 2019 \$8,331,302,483 was collected in property tax. That property tax amount is made up of 51.63% for residential property (\$4,301,451,472) which results in an average property tax of \$1,550 per household.

Therefore, the current 51,110 PTC recipients eligible for the exemption under this proposal would result in a loss to the local political subdivisions of at least \$79,220,500 (51,100 * \$1,550) in residential property tax.

This proposal also exempts personal property tax owed by these same individuals. At this time, the Department does not have the ability to determine how much personal property tax would be claimed by these 51,110 so this proposal is expected to be greater than \$79,220,500.

It should be noted that this estimate is based on the current cap of the PTC program of \$30,000 while this proposal allows for those with Missouri taxable income up to \$45,000 to be exempt. To understand how this could be underestimated, the Department used its Internal Tax Model to determine how many taxpayers report taxable income of less than \$45,000 annually. It was determined that 85% of the 3,126,779 income tax returns filed in 2018 had taxable income less than \$45,000. So any calculations provided could be greatly underestimated.

According to the U.S. Census Bureau's American Community Survey for 2019 there are 2,775,635 housing units in Missouri of which 1,650,019 are single family homes. Of those single family homes 529,142 are owned by those over the age of 65 and may be eligible for this exemption. That means that 32% of all homes in Missouri may be eligible for this exemption based on the age of the homeowner.

Given the 529,142 seniors over 65 own a home at a rate of \$1,550 it could be expected to exempt \$820,020,872 in residential property tax per this proposal. The Department again notes that this \$820,020,872 is just the residential exemption amount and does not include personal property tax. This proposal would be expected to exceed the \$820,020,872 annually.

For the purpose of the fiscal note we will assume that this proposal would result in a loss to local political subdivisions between \$79,220,500 to Greater than \$820,020,872 from this proposal.

Fiscal Year	Loss to Local Political Subdivisions	Savings to the General Revenue
2022	\$0	\$0
2023	\$0	\$0
2024	(Will exceed \$79,220,500 to Could Exceed \$820,020,872)	Could exceed \$29,010,520

As noted above this exemption would result in a loss to the Blind Pension Fund. According to the State Treasurer's report for fiscal year 2020, the Blind Pension Fund received \$36,642,858 in funding. Given that 51.63% of all property tax collected is a result of residential property, it is assumed that only \$18,918,707 of the \$36,642,858 is residential property tax. Given that 32% of the homes are owned by seniors this could result in a loss of up to \$6,053,986 ($\$18,918,707 * 32\%$) to the Blind Pension Fund from residential property tax. The loss would be expected to exceed the \$6,053,986 when personal property tax is included.

Administrative Impact

If the Department is required to share information with the counties regarding taxpayer's Missouri taxable income, this would have an administrative impact. DOR would need to create a shareable database for counties to access. It is unknown at this time how much the new database would cost but is expected to be expensive.

However, if counties require the homeowners to provide a copy of their tax return to the Collector to receive the exemption, this would not have an administrative fiscal impact on the Department.

Providing clarity in the legislation as to the source of the taxable information would be needed to determine an accurate administrative fiscal impact.

Officials from **Department of Social Services** assume Section A. Article X of the Missouri Constitution is amended to state individuals age sixty-five or older, with Missouri taxable income of less than forty-five thousand dollars, are not liable for any property tax. Blind Pension is funded from 0.03% of each \$100 assessed valuation of taxable property. Exempting individuals based on the provision of this legislations could impact the BP fund. Property Tax income for the BP fund in SFY 2020 was \$36,641,194 or approximately \$36.6 million (rounded down). The number of individuals age sixty-five and over with income under \$45,000 per year that own property is unknown. To estimate how the BP fund will be impacted by this legislation, FSD made the assumption that the population of individuals who could potentially be eligible for the property tax exemption outlined in this legislation would be any individual age sixty-five or older with income below \$45,000 per year. According to the United States Census Bureau, Missouri's total population was approximately 6,137,428 in 2019. Of those, approximately 725,706, or 11.8% ($725,706/6,137,428 = 11.8\%$) are age sixty-five or older with income under \$45,000 per year. FSD estimates that the potential impact to the BP fund, as a result of the provisions outlined in this legislation, is a decrease in the amount collected up to \$4,323,661 ($\$36,641,194 * 11.8\% = \$4,323,660.89$, rounded up).

DLS:

This proposal would not result in a fiscal impact to the Division of Legal Services (DLS). DLS neither administers nor litigates issues related to property tax assessments. Therefore, no additional resources would be required in hearings, litigation, investigations, or human resources.

Officials from the **Office of the State Auditor** assume the proposal will have no fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note this agency.

Officials from the **City of Kansas City** assume this legislation would have a negative fiscal impact in an indeterminate amount.

Officials from the **City of Springfield** anticipate a negative fiscal impact but has no assessment data on Springfield residents that have attained at least 65 years of age and have a taxable income of less than \$45,000 from which to calculate the amount of impact.

Officials from the **Newton County Health Department** assume the impact is negative in the amount of revenue lost due to those who would qualify as exempt under this statute.

Officials from the **Howell County Assessor's Office** assume the exact amount of revenue loss is unknown but may range from \$100,000 to \$10,000,000. For programming and tracking needs, increased expenses are anticipated to be as follows; 2022 - \$15,000; 2023 - \$10,000; 2024 - \$10,000.

Officials from the **Cape Girardeau Collector's Office** assume there would be a monetary impact to the state and/or entities, but we would be unable to estimate this amount since the Collector and Assessor would not know the number of taxpayers over sixty-five years of age with an income less than forty-five thousand dollars.

Officials from the **Florissant Valley Fire Protection District** assume this proposal will have a negative impact on their tax revenues and will have a detrimental effect on their ability to maintain the level of emergency services they provide. Not knowing how many in their jurisdiction would fall under the requirements of this bill, it is uncertain the exact loss in revenue as a result of this bill, but it goes without saying that they will experience less revenue that allows them to provide public safety, which could require additional tax levy increases to make up the shortfalls.

Officials from the **Nodaway County Ambulance District** assume this will impact them more if not limited to a residence. It is unclear to them whether this is just real estate or both real-estate and personal property tax. Farms and business can be included as worded.

Officials from the **Springfield R-XII School District** assume the fiscal impact is unknown and could be significant. Debt structure of taxing jurisdictions has been set for decades reliant on calculations for existing assessed valuation, and any change will interfere with the ability to fund that absent levy increases on other taxpayers.

Officials from the **High Point R-III School District** assume the proposal could have no fiscal impact on their organization, but did not provide any additional information.

Officials from the **St. Charles Community College** assume this bill would have a significant negative fiscal impact. The college lacks access to property owner and income data to quantify the amount.

Officials from the **City of Claycomo, City of Corder, Kansas City Health Department, Fruitland Fire Protection District, and the Crawford County 911 Board** each assume the proposal will have no fiscal impact on their respective organizations.

Based on the State Tax Commission's [website](#), **Oversight** estimates the tax revenue attributable to the personal and residential real property at 69.72% of total property tax burden or \$5,924,333,848 ($\$8,497,323,362 * .6972$). Per the U.S. Census Bureau, the population of Missourians 18 years and older is estimated at [4,764,733](#). Assuming most property is owned by those over the age of 18, Oversight estimates a per capita personal and residential property tax burden of \$1,234 ($\$5,924,333,848 / 4,764,733$) for Missourians.

Oversight notes the population of Missouri 65 years and older is 1,057,943 and the median household income with a householder 65 years and over is [\\$43,329](#) per the U.S. Census Bureau. Assuming half of those 65 and older are living in a household with less than \$43,329, Oversight estimates the potential tax revenue loss for local political subdivisions at \$657,708,157 ($\$1,234 * (1,057,943 / 2)$).

Per DSS the Blind Pension Fund received \$36,641,194 in tax revenue for 2020. Assuming a similar proportion (69.72%) of total revenue, Oversight estimates the Blind Pension Fund tax revenue attributable to the personal and residential real property is \$25,546,241 ($\$36,641,194 * .6972$). Oversight estimates the per capita tax burden for the Blind Pension Fund at \$5.36 for those 18 and older owning personal and residential real property ($\$25,546,241 / 4,764,733$).

Assuming half of those 65 and older are living in a household with less than \$43,329, **Oversight** estimates the potential tax revenue loss for the Blind Pension Fund at \$2,836,095 ($\$5.36 * (1,057,943 / 2)$).

Ultimately, **Oversight** is uncertain how many individuals over the age of 65 have taxable incomes below \$45,000 but assumes it could exceed the number above. In addition Oversight notes this proposal could exempt property taxes for agricultural and commercial property owned by qualifying individuals. However, due to limited data, Oversight used per capita estimates for the property tax burden. Oversight notes it is possible that individuals with a taxable income of less than \$45,000 could have lower property tax burdens than the per capita estimate either as a result of owning less property or owning less valuable property. Therefore, Oversight will show a range of impact of \$0 (not voter approved) to an unknown revenue loss that is expected to be substantial for local political subdivisions and the Blind Pension Fund.

In addition, **Oversight** assumes there could be an unknown cost for implementation and tracking of eligible taxpayers. Oversight will show an unknown cost to local assessment authorities or collection authorities for implementation and tracking.

Oversight assumes this could reduce claims for the Property Tax Credit for individuals qualifying for the exemption. Oversight will show the savings to General Revenue as could exceed \$29,010,520 based on information provided by Department of Revenue and Office of Administration - Budget and Planning.

Oversight assumes, if voter approval is achieved, this change would be implemented in the 2023 calendar year with impacted revenues occurring in FY 2024 (December 2023).

<u>FISCAL IMPACT – State Government</u>	FY 2022 (10 Mo.)	FY 2023	FY 2024
GENERAL REVENUE			
<u>Transfer Out</u> - Local Election Authorities the cost of the special election if called for by the Governor	\$0 or More Than (\$7,000,000)	\$0	\$0
<u>Savings</u> - DOR - seniors no longer claiming the Senior Property Tax Credit	\$0	\$0	\$0 or Could exceed \$29,010,520
ESTIMATED NET EFFECT ON GENERAL REVENUE	\$0 or More Than (\$7,000,000)	\$0	\$0 or Could exceed \$29,010,520
BLIND PENSION FUND			
<u>Revenue Loss</u> - from exempted property tax	\$0	\$0	\$0 or (Unknown, Substantial)
ESTIMATED NET EFFECT ON BLIND PENSION FUND	\$0	\$0	\$0 or (Unknown, Substantial)

<u>FISCAL IMPACT – Local Government</u>	FY 2022 (10 Mo.)	FY 2023	FY 2024
LOCAL POLITICAL SUBDIVISIONS			
<u>Transfer In</u> - to Local Election Authorities - the cost of a special election	\$0 or More Than \$7,000,000	\$0	\$0
<u>Cost</u> - Local Election Authorities - the cost of the special election if called for by the Governor	\$0 or More Than (\$7,000,000)	\$0	\$0
<u>Costs</u> - Assessor/Collector - implementation and tracking	\$0	\$0	\$0 or (Unknown)
<u>Revenue Loss</u> - from exempted property tax	\$0	\$0	\$0 or (Unknown, Substantial)
ESTIMATED NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS	\$0	\$0	\$0 or (Unknown, Substantial)

FISCAL IMPACT – Small Business

Oversight assumes there could be an impact to small businesses owned by individuals 65 years of age and older with taxable incomes below \$45,000. Conversely, taxing jurisdictions may be able to increase the levy to all other property owners to make up for the lost revenue.

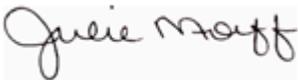
FISCAL DESCRIPTION

Upon voter approval, this proposed Constitutional amendment provides that any individual 65 years or older that has a Missouri taxable income of less than \$45,000 will not be subject to or liable for any property tax.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Office of Administration - Budget and Planning
Department of Revenue
Department of Social Services
Office of the Secretary of State
State Tax Commission
Office of the State Auditor
City of Claycomo
City of Corder
City of Kansas City
City of Springfield
Kansas City Health Department
Newton County Health Department
Howell County Assessor's Office
Lincoln County Assessor's Office
Cape Girardeau County Collector's Office
Ste. Genevieve County Collector's Office
Florissant Valley Fire Protection District
Fruitland Area Fire Protection District
Crawford County 911 Board
Nodaway County Ambulance District
High Point R-III School District
Springfield R-XII School District
St. Charles Community College



Julie Morff
Director
March 18, 2021



Ross Strobe
Assistant Director
March 18, 2021