



State Tax Commission of Missouri  
Original Assessment Outreach

<https://stc.mo.gov>  
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## Average School Tax Rate

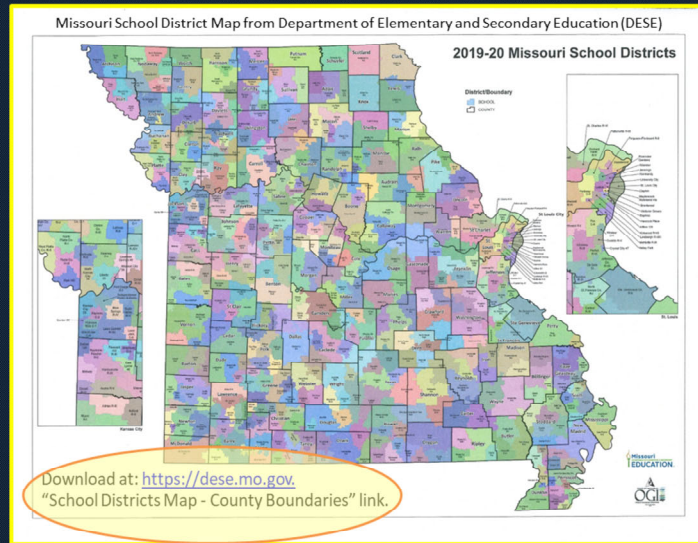


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### Slide 1 Average School Tax Rate

Welcome to the Original Assessment Outreach training video on the Average School Tax Rate. I'm Stacey Cowan, staff member of the Original Assessment team.



## Slide 2 Missouri School Districts Map

The Average School Tax Rate is applied by the County Clerks to the distributable assessed value of Centrally Assessed Companies. The Missouri Department of Elementary and Secondary Education (DESE) provides a map of all Missouri school districts. The map may be downloaded from DESE's website at:

<https://dese.mo.gov>.

Select the "School Districts Map - County Boundaries" link to see the color coded boundaries of each Missouri school district. School district boundaries may extend into adjacent counties.



## Average School Tax Rate

The County Clerk's Average School Tax Rate is used for:

1. Calculating the tax liability on distributable assessed value
2. The tax levy setting process with the Missouri State Auditor's Office (SAO)
3. The State Assessed Railroad & Utilities (SARRU) financial data planning with DESE
  - SARRU = Centrally Assessed Railroad and Utility Companies (CARUC) **PLUS** Commercial Aircraft Owned by Airlines (CAOBA)



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### Slide 4 Average School Tax Rate

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SARRU =  
Centrally Assessed Railroad and Utility Companies (CARUC)  
PLUS  
Commercial Aircraft Owned by Airlines (CAOBA)

**The average school tax rate is always used for the State Assessed Railroad & Utilities (SARRU) tax liability calculation.**

**Locally Assessed Railroad and Utility property, Commercial Aircraft Owned By Others (CAOBO), and Private Cars do not use the average school tax rate in their tax liability calculation.**

## For additional assistance contact:

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[OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov)

- Jeffrey Smith, Manager – 573-526-6403
- Stacey Cowan, Appraisal Specialist – 573-751-1708
- Peter Chari, Appraisal Specialist – 573-751-1729



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### Slide 5 Reaching the Outreach Coordinator

Thank you for viewing the Outreach Training video on the Average School Tax Rate. For additional assistance contact Stacey Cowan, the Original Assessment Outreach Training Coordinator, at 573-751-1708. You may also send an email to [OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov).