

Property and Sales Tax Rates



Property Tax Rates

Missouri Counties (Area)	Nominal Residential Real Estate Tax Rate	Effective Residential Real Estate Tax Rate	Nominal Commercial Real Estate Tax Rate	Surcharges-Commercial	Effective Commercial Real Estate Tax Rate	Nominal Personal Property Tax Rate*	Effective Personal Property Tax Rate
City of St. Louis (St. Louis)	8.2756%	1.5724%	8.2756%	1.6400%	3.1730%	8.2756%	2.7585%
Franklin County (Union)	5.9006%	1.1211%	5.9006%	0.4800%	2.0418%	5.9006%	1.9669%
Jefferson County (Hillsboro)	6.8817%	1.3075%	6.8817%	0.2400%	2.2789%	6.8817%	2.2939%
Lincoln County (Troy)	6.5425%	1.2431%	6.5425%	0.1400%	2.1384%	6.5425%	2.1808%
St. Charles County (St. Charles)	7.2797%	1.3831%	7.2797%	0.5300%	2.4991%	7.2797%	2.4266%
St. Louis County (Clayton)	7.0991%	1.3488%	7.8289%	1.7000%	3.0492%	7.6082%	2.5361%
Warren County (Warrenton)	6.2717%	1.1916%	6.2717%	0.7000%	2.2309%	6.2717%	2.0906%

Illinois Counties (Area)	Nominal Residential Real Estate Tax Rate	Effective Residential Real Estate Tax Rate	Nominal Commercial Real Estate Tax Rate	Surcharges-Commercial	Effective Commercial Real Estate Tax Rate
Bond County (Greenville)	10.1168%	3.3723%	10.7528%	0.0000%	3.5843%
Calhoun County (Hardin)	8.8302%	2.9434%	8.8302%	0.0000%	2.9434%
Clinton County (Carlyle)	7.3635%	2.4545%	7.3635%	0.0000%	2.4545%
Jersey County (Jerseyville)	8.4081%	2.8027%	8.4081%	0.0000%	2.8027%
Macoupin County (Carlinville)	8.2302%	2.7434%	8.2302%	0.0000%	2.7434%
Madison County (Edwardsville)	6.9819%	2.3273%	6.9819%	0.0000%	2.3273%
Monroe County (Waterloo)	6.6853%	2.2284%	6.6853%	0.0000%	2.2284%
St. Clair County (Bellefonte)	10.2153%	3.4051%	11.8125%	0.0000%	3.9375%

Source: Residential, commercial and personal property tax rates from county governments (Feb. 2018).

Note: Tax rates in these counties are reported based on a representative rate district selected within the county seat in a business district.

Note: Missouri effective tax rates are based on real estate assessed at 19% for residential and 32% of commercial true or fair market values. Personal property is assessed at 1/3 of true value.

Note: * The City of St. Louis and St. Louis County have separate tax rates for personal property used in manufacturing not listed here.

Note: Illinois effective tax rates are based on value assessed at 1/3 of market value.

Note: Illinois has no personal property taxes. However, corporations pay a 2.5% personal property tax replacement income tax (S corps., partnerships, and trusts pay 1.5%).

Sales Tax Rates

Missouri Counties (Area)	Sales Tax Rate
City of St. Louis (St. Louis)	9.179%
Franklin County (Union)	8.975%
Jefferson County (Hillsboro)	8.725%
Lincoln County (Troy)	8.475%
St. Charles County (St. Charles)	7.950%
St. Louis County (Clayton)	9.113%
Warren County (Warrenton)	8.975%

Illinois Counties (Area)	Sales Tax Rate
Bond County (Greenville)	7.750%
Calhoun County (Hardin)	8.000%
Clinton County (Carlyle)	6.750%
Jersey County (Jerseyville)	8.500%
Macoupin County (Carlinville)	8.250%
Madison County (Edwardsville)	6.850%
Monroe County (Waterloo)	7.500%
St. Clair County (Bellefonte)	8.100%

Source: Missouri general merchandise sales tax rates - "Sales Tax Rate Information System" Missouri Department of Revenue, <http://dor.mo.gov/business/sales/rates/2016/>, Accessed 2/23/17.

Source: Illinois general merchandise sales tax rates - "Illinois Tax Rate Finder" Illinois Department of Revenue, <https://www.revenue.state.il.us/app/trii/index.html> Accessed 2/8/17.

Note: Tax rates in these counties are reported based on a representative rate district selected within the county seat in a business district.

Note: Commercial locations were used to calculate Sales Tax Rate