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Missouri State Auditor

City of St. Louis
Office of Collector of
Revenue

June 2009

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Office of the
Missouri State Auditor
Susan Montee, JD, CPA

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The following findings were included in our audit report on the City of St. Louis, Office of Collector of Revenue.

The Collector of Revenue's office does not competitively procure banking services on a periodic basis and has not executed written depository agreements. The Collector of Revenue's office does not monitor daily the collateral securities pledged by the banks. Additionally, no collateral securities were pledged for three of the temporary accounts and, as a result, property tax collections totaling about \$1.4 million were not secured by the Federal Deposit Insurance Corporation (FDIC) or collateral securities at December 31, 2007.

Office staff indicated they attempt to notify taxpayers of overpayments and outstanding refund checks by letters and telephone contacts; however, documentation of this activity is not retained. As of July 2008, the Duplicate Payment Account contained about 600 taxpayer accounts with unclaimed duplicate payments from 1 to 2 years old totaling approximately \$470,000 and the Escrow Account contained about 500 outstanding checks from 1 to 7 years old totaling approximately \$151,000. In addition, the procedures for reconciling bank statements and signing checks are not properly segregated.

The Collector of Revenue does not have a formal written procurement policy and has contracted some services without soliciting competitive bids/proposals. In addition, the Collector of Revenue's office indicated bids or price quotes were received for printing and stationary and automobiles, but the documentation was not retained. The Collector of Revenue's expenditure allocation percentages are not periodically evaluated for reasonableness and documentation supporting the development of the percentages is not maintained.

Procedures to verify deposits of water bill collections and motor vehicle and drivers license fees are not documented. The duties of processing earnings tax returns and payments and closing taxpayer accounts are not segregated. Taxpayer accounts on the earnings tax system are closed without supervisory review and approval, and the reasons for closing accounts are not always clearly indicated on the system.

The Collector of Revenue does not have written policies addressing the assignment of vehicles to individuals, personal use, or commuting. Vehicle mileage logs are not maintained for the vehicles assigned to the Chief of Staff and Collector of Revenue, and the logs for the compliance vehicles indicate only the daily beginning and ending odometer readings. The destination and trip purpose are not recorded on the logs.

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YELLOW SHEET

CITY OF ST. LOUIS
OFFICE OF COLLECTOR OF REVENUE

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STATE AUDITOR'S REPORT



SUSAN MONTEE, JD, CPA
Missouri State Auditor

Honorable Gregory F. X. Daly,
Collector of Revenue
City of St. Louis, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of St. Louis. The city engaged KPMG LLP, Certified Public Accountants (CPAs), to audit the city's financial statements for the year ended June 30, 2007. Additionally, the City of St. Louis Office of Collector of Revenue engaged KPMG LLP, CPAs, to audit the office's financial statements for the year ended March 2, 2008. To minimize duplication of effort, we reviewed the CPA firm's audit reports. We have conducted an audit of the City of St. Louis Office of Collector of Revenue. The scope of our audit included, but was not necessarily limited to, the year ended March 2, 2008. The objectives of our audit were to:

1. Obtain an understanding of the petitioners' concerns and perform various procedures to determine their validity and significance.
2. Determine if the office has adequate internal controls over significant management and financial functions.
3. Determine if the office has complied with certain legal provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office, as well as certain external parties; and testing selected transactions.

We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. However, providing an opinion on the effectiveness of internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of

noncompliance significant to those provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. Abuse, which refers to behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary given the facts and circumstances, does not necessarily involve noncompliance with legal provisions. Because the determination of abuse is subjective, our audit is not required to provide reasonable assurance of detecting abuse.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the office's management and was not subjected to the procedures applied in our audit of the office.

The accompanying Management Advisory Report presents our findings arising from our audit of the City of St. Louis Office of Collector of Revenue.

Additional audits of various officials and departments of the City of St. Louis fulfilling our obligations under Section 29.230, RSMo, are still in process, and any additional findings and recommendations will be included in subsequent reports.



Susan Montee, JD, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Alice M. Fast, CPA, CIA, CGFM
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MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

OFFICE OF COLLECTOR OF REVENUE
CITY OF ST. LOUIS, MISSOURI
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

1.

Bank Accounts

The Collector of Revenue does not competitively procure banking services on a periodic basis, execute written agreements for banking services, daily monitor the amount of pledged collateral securities for bank accounts, document efforts to contact taxpayers about unclaimed amounts, and properly segregate the duties of bank statement reconciliation and check signing.

The Collector of Revenue maintains 23 accounts at 10 banks. Eight accounts are held at one bank for processing most of the office's receipts and eight accounts are held at three different banks for processing office expenditures, protested taxes, and refunds. In addition, seven temporary accounts are held at six different banks throughout the city for the collection of property taxes during November and December.

- A. The Collector of Revenue's office does not competitively procure banking services on a periodic basis and has not executed written depositary agreements. Proposals for these services were last solicited in April 2006. The Collector of Revenue's office did not execute depositary agreements with the banks and, according to the Assistant Collector, the banks and Collector of Revenue's office have verbally agreed to the conditions in the banks' proposals. The interest rates vary among the bank accounts and, during February 2008, the annual rate from the bank holding five of the accounts was more than 1.5 percent lower than most other accounts. Various factors can affect the rate of interest earnings and the ability of banks to offer proposals such as frequency, type, and amount of transactions; required minimum balances; type of institution; and collateral needs.

To ensure the quality of banking services, fairness of fees charged, and the maximization of interest earnings, the Collector of Revenue should procure banking services by periodically soliciting competitive proposals. The solicitations should include various factors used in making the selection of depositaries such as interest rates to be earned, minimum balance requirements, collateral limits, and other considerations. In addition, the Collector of Revenue's office should execute written agreements with its depositary banks. Written depositary agreements would help the banks and Collector of Revenue's office understand and comply with the requirements of a banking arrangement.

- B. The Collector of Revenue's office does not monitor daily the collateral securities pledged by the banks. The Collector of Revenue requires the banks to increase the amount of pledged securities when necessary, and the banks provide the office with a month-end list of pledged securities the office staff reviews to ensure

pledged collateral is sufficient at month-end. However, because the bank balances often fluctuate throughout the month, a more frequent review is needed to ensure the banks have pledged sufficient collateral, especially when large deposits are planned. Additionally, no collateral securities were pledged for three of the temporary accounts and, as a result, property tax collections totaling about \$1.4 million were not secured by the Federal Deposit Insurance Corporation (FDIC) or collateral securities at December 31, 2007. The balances in the temporary accounts are transferred twice each month to a permanent account for distribution. To adequately protect the balances in the temporary accounts, the Collector of Revenue should require those banks pledge collateral securities or transfer the balances to the permanent account when the balances are expected to exceed FDIC coverage.

Section 110.010, RSMo, states that public funds of every city which are deposited in any banking institution acting as a legal depository of the funds shall be secured by the deposit of securities. State law further requires the value of the securities pledged shall at all times be not less than 100 percent of the actual amount of deposit less the amount insured by the FDIC.

Inadequate collateral securities leave the Collector of Revenue's funds unsecured and subject to loss in the event of a bank failure. To properly protect public funds, the Collector of Revenue's office should actively monitor and ensure bank accounts are properly collateralized.

- C. Efforts to contact taxpayers about unclaimed amounts in bank accounts are not always documented.
- 1) The Collector of Revenue's office transfers overpaid property taxes to the Duplicate Payments Account and issues refund checks when taxpayers claim duplicate payments. The Collector of Revenue's office staff indicated taxpayers are notified by letter upon receipt of a duplicate payment and follow-up letters are sent after 6 months; thereafter, further follow-up efforts are made by telephone. However copies of notification letters are not retained or otherwise documented and telephone calls are not documented. As of July 2008, the Duplicate Payment Account contained about 600 taxpayer accounts with unclaimed duplicate payments from 1 to 2 years old totaling approximately \$470,000.
 - 2) At the end of each fiscal year, the Collector of Revenue's office transfers the amount of outstanding refund checks from the Duplicate Payments Account and the Earnings Tax Refund Account to the Escrow Account. The Collector of Revenue's office staff indicated they attempt to contact the payees of the outstanding checks once annually, but these actions are not documented. As of July 2008, the Escrow Account contained about 500 outstanding checks from 1 to 7 years old totaling approximately \$151,000.

To ensure follow-up efforts are performed, the Collector of Revenue's office should document the date and method of follow-up on each of the unclaimed duplicate payments and outstanding refund checks and the documentation should be reviewed by management. If the taxpayers cannot be located, the monies should be remitted to the State Treasurer's office, Unclaimed Property Section according to state law.

- D. The procedures for reconciling bank statements and signing checks are not properly segregated. While the checks for distribution of property taxes and earnings taxes are computer generated, other checks to transfer monies between bank accounts and for expenditures from the office operations account are prepared manually. These checks are signed by the Assistant Collector of Revenue in the Finance Department, who also reconciles the bank statements and has access to the blank checks. The Collector of Revenue's Chief of Staff reviews the bank reconciliations but does not review the cancelled checks. Proper segregation of check preparation, signing, and bank statement reconciliation procedures are necessary to ensure errors or irregularities are prevented or detected. If proper segregation cannot be achieved, an independent review of cancelled checks should be periodically performed.

WE RECOMMEND the Collector of Revenue:

- A. Periodically solicit competitive proposals for banking services and execute written agreements with depositary banks.
- B. Establish procedures to actively monitor collateral securities and ensure bank accounts are adequately collateralized. In addition, the Collector of Revenue should require collateral securities be pledged for the temporary accounts or transfer balances from those accounts when FDIC coverage is exceeded.
- C. Document efforts to contact taxpayers about unclaimed duplicate payments and outstanding refund checks. If taxpayers cannot be located, the amounts should be turned over to the state's Unclaimed Property Section. Old outstanding checks and unidentified monies should be followed up on and resolved timely.
- D. Properly segregate check preparation, signing, and bank reconciliation procedures or require independent reviews of cancelled checks.

AUDITEE'S RESPONSE

The Collector of Revenue provided the following written responses:

- A. *The Collector's Office has and will continue to solicit competitive proposals for banking services and will execute written agreements with depositary banks. However, many responsible government agencies across the country do not rely exclusively on bids to secure competitive banking services. Securing cost-effective*

banking services requires a range of factors and this report does not reflect the complexity of these decisions.

- B. We will continue to choose banks that are on the City's authorized depository list. While we currently and actively monitor collateral securities and ensure bank accounts are adequately collateralized, we now secure the pledged collateral for the temporary accounts or transfer balances from those accounts when FDIC coverage is exceeded. With this recommendation, the banks chosen by this office in the future may not have the proximity to citizens that they enjoy now, particularly to citizens in north St. Louis.*
- C. While we currently document efforts to contact taxpayers about unclaimed duplicate payments, we now keep all correspondence on file for at least 24 months. All funds have been turned over to the state's Unclaimed Property Section. Note: The Office retained funds in the City to make it easier for taxpayers to collect their duplicate payments. Citizens must work through the State of Missouri to reclaim their funds with this recommendation.*
- D. A new process has been implemented, and we are pleased that no irregularities have occurred in this office.*

2.	Expenditures
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The Collector of Revenue does not have a formal procurement policy and expenditure allocation percentages are not periodically re-evaluated and documented.

During the year ended March 2, 2008, the Collector of Revenue expended approximately \$7.4 million for salaries and other expenses to operate the office. The Collector of Revenue's office withholds commissions from the collection of property taxes, earnings taxes, and water billings, and transaction fees on motor vehicle and drivers license activity to fund these expenditures. Throughout the year expenditures are charged to the various commissions and fees and at fiscal year-end, excess property tax commissions are returned to the taxing entities; excess water billing commissions are paid to the City of St. Louis Water Fund; and excess commissions from earnings taxes and fees from motor vehicle and drivers license collections are paid to the City of St. Louis General Fund.

- A. The Collector of Revenue does not have a formal written procurement policy. As a result, the decision of whether to solicit competitive bids/proposals for a particular purchase is made on an item-by-item basis. We noted costs were incurred during the year ended March 2, 2008, for the following services without soliciting competitive bids/proposals:

Architectural services	\$29,029
Consulting services – human resources and management issues	50,294
Legal services – employment issues	11,755
Audit services	25,500

According to the Chief of Staff, the Collector of Revenue's office generally utilizes vendors that have already been approved by the city of St. Louis; vendors that have been successfully utilized in the past by the Collector of Revenue's office and previously chosen through a bidding process; and/or vendors that have been vetted and successfully utilized by another county or city office. Specifically, for the services noted above, the Collector of Revenue's office indicated competitive bids or proposals were not obtained for the following reasons:

- The architect had plans and drawings from previous work with the Collector of Revenue that were useful for the current services.
- The consultant was selected based on the recommendation from another county office which had used the vendor for similar services for about five years.
- The law firm providing legal services for employment issues had worked successfully with the human resources consultant for many years and the law firm offered hourly rates less than many other law firms in the city.
- The audit services were originally bid in 2004 and the same audit firm was retained for each of the succeeding annual audits. The firm established a new audit fee each year. In addition, the Comptroller's office had recommended retaining the same firm used for the city's audit to improve audit efficiency since the city's auditor would need to do a significant amount of work in the Collector's office already.

Additionally, while the Collector of Revenue's office indicated bids or price quotes were received for printing and stationary and automobiles, the documentation was not retained. Office personnel indicated the bid documentation for the automobiles was provided to the office's external auditor and not returned. The amounts expended for these items during the year ended March 2, 2008, totaled approximately \$243,000 and \$65,000, respectively.

Formal procurement procedures would provide a framework for the economical management of resources of the Collector of Revenue's office and help ensure the Collector of Revenue's office receives fair value by contracting with the lowest and best bidders. Competitive bidding also helps ensure all parties are given an equal opportunity to participate in the business of the Collector of Revenue's office. Bids can be handled by telephone quotation, written quotation, sealed bid, or advertised sealed bid. Various approaches are appropriate, based on dollar

amount and type of purchase. In addition, a request for proposal or request for qualification process may be more appropriate for professional services. For architectural services, Sections 8.289 and 8.291, RSMo, provide guidance on obtaining, evaluating, and negotiating for such services. Those sections require the office to obtain annual statements of qualifications and performance data from interested firms and consider at least three highly qualified firms. No matter which approach is used, complete documentation should be maintained of all bids/proposals received and reasons noted why the bid/proposal was selected.

- B. The Collector of Revenue's expenditure allocation percentages are not periodically evaluated for reasonableness and documentation supporting the development of the percentages is not maintained. Expenditures that benefit only one of the office's departments (i.e. Property Tax, Earnings Tax, Water, Motor Vehicle and Drivers License) are charged to the commissions or fees from the respective revenue source, while expenditures that benefit all departments are allocated to the commissions of all the various revenue sources. The allocation percentages currently used are 55 percent, 35 percent, and 10 percent for earnings tax, property tax, and water, respectively. The Chief of Staff indicated these percentages were determined based on the number of employees several years ago and have not been re-evaluated. Personnel of the Motor Vehicle and Drivers License Department, who represent about 6 percent of total personnel of the Collector of Revenue's office, were excluded in the development of the percentages because the office considers that department to be independent of the rest of the office and consequently the fees earned by that department are not allocated a portion of office-wide costs. However, it appears that department also benefits from activities of the office's administrative personnel and certain professional service contracts and should be allocated some of those costs. Additionally, documentation of the development of the allocation percentages was not maintained. Because the allocation percentages directly affect the final distribution of excess commissions to the various taxing authorities, the failure to periodically evaluate the percentages for reasonableness, and include all departments in the allocation, may result in inequitable distributions of excess commissions.

WE RECOMMEND the Collector of Revenue:

- A. Establish formal written procurement policies and procedures, including documentation requirements regarding the bids or proposals received and justification for the vendor selected.
- B. Periodically recalculate the cost-allocation percentages, consider including the Motor Vehicle and Drivers License Department in the calculations, and maintain documentation of the calculations and supporting information.

AUDITEE'S RESPONSE

The Collector of Revenue provided the following written responses:

- A. *The Collector's Office will be pleased to develop a formal written procurement policy at the Auditor's recommendation, and solicit competitive bids for new purchases and new work required. We will also keep the documentation on file for 12 months.*
- B. *The Collector's Office will annually recalculate the cost-allocation percentages, include the Motor Vehicle and Drivers License Department, and maintain documentation of the calculations and supporting information.*

3. Receipt Processing and Account Maintenance Procedures

The Collector of Revenue does not always require employees to document verifications of deposits and does not have adequate procedures for closing taxpayer accounts on the earnings tax system.

During the year ended March 2, 2008, the Collector of Revenue processed receipts of property taxes, earnings taxes, water billings, and motor vehicle and drivers license fees totaling about \$303 million, \$183 million, \$41 million, and \$7 million, respectively.

- A. Procedures to verify deposits of water bill collections and motor vehicle and drivers license fees are not documented.
 - 1) Employees in the Collector of Revenue's Finance Department indicated they verify the daily batch reports of collections prepared by the Collector of Revenue's Water Department with the monies remitted for deposit by that department, but they do not sign the batch reports to document the review.
 - 2) The Motor Vehicle and Drivers License supervisor indicated she verifies the vehicle and drivers license fee collections on the daily cashier reports to the monies collected, but she does not sign the cashier reports to document her review.

To ensure receipts have been properly processed, collection reports should be verified with monies received. These procedures should be documented by the reviewing employee's signature on the related collection report to provide assurance to management the procedure was completed.

- B. Procedures for closing taxpayer accounts on the earnings tax system could be improved. Taxpayer accounts are closed on the system when the taxpayer moves out of the city, goes out of business, or otherwise is determined not liable for earnings taxes. Once accounts are closed, routine follow-up efforts are no longer

performed by the Collector of Revenue's office. During the year ended March 2, 2008, at least 5,500 accounts were closed. Our review noted the following concerns:

- The duties of processing earnings tax returns and payments and closing taxpayer accounts are not segregated. Some employees in the Earnings Tax Department are able to close taxpayers accounts and these same employees can also receive and process earnings tax returns and payments.
- Taxpayer accounts on the earnings tax system are closed without supervisory review and approval.
- The reasons for closing accounts are not always clearly indicated on the system. The documented reason for closing most accounts is "not liable", with little or no additional explanation as to why. We reviewed 18 closed accounts coded as "not liable" and noted the system contained a St. Louis taxpayer address for 5 of those accounts. Consequently, it was not clear from the data on the system why the account was closed.

Because the duties of closing accounts and processing receipts are not properly segregated, accounts are closed without adequate supervisory approval and the closure reasons are not clearly noted, errors or irregularities could occur and not be detected.

WE RECOMMEND the Collector of Revenue:

- A. Require deposit verification procedures be documented for water and motor vehicle and drivers license fee deposits.
- B. Segregate the duties of closing earnings tax taxpayer accounts and processing earnings tax receipts. Additionally, supervisory approval of closed accounts and detailed descriptions of the closure reasons should be required and documented.

AUDITEE'S RESPONSE

The Collector of Revenue provided the following written responses:

- A. *As always, the water, motor vehicle and driver's license fee deposits balance perfectly, and we now provide signature documentation on all deposits.*
- B. *The Collector's Office currently segregates the duties of closing taxpayers' accounts and processing earning tax receipts in the Earnings Tax Department. While we currently have several checks and balances to ensure integrity of the system, we have added more formal supervisory approval of closed accounts, and descriptions of the closure reasons will be documented.*

4.**Vehicle Policies and Records**

The Collector of Revenue has not developed policies for vehicle use and vehicle usage logs are not complete.

The Collector of Revenue maintains a fleet of seven vehicles. A vehicle is assigned to each of the five compliance officers, the Chief of Staff, and the Collector of Revenue. One of the compliance officers, the Chief of Staff, and the Collector of Revenue also use the assigned vehicles for personal and commuting purposes.

- A. The Collector of Revenue does not have written policies addressing the assignment of vehicles to individuals, personal use, or commuting. The Collector of Revenue and Chief of Staff do not maintain vehicle usage logs (see part B) to document miles driven for official, commuting, and personal use. Those officials and other employees with personal and commuting use estimate the number of such miles for reporting to the Internal Revenue Service as compensation on their W-2 forms. Additionally, the use of vehicles assigned to the compliance officers is relatively low. We reviewed the mileage logs for a 2-week period and noted the daily mileage for the compliance vehicles averaged about 20 miles each. Several vehicles had one or more days during the period with no recorded use.

Policies regarding the assignment of vehicles to individuals are necessary to ensure the vehicles are necessary and used for intended purposes. The policies should specify criteria for assigning vehicles to individuals, the proper uses of the vehicles, and how personal and commuting miles should be recorded and reported on W-2 forms. In developing the policies and periodically thereafter, the need for all fleet vehicles should be reviewed to ensure the vehicles are necessary and the most efficient use of city owned vehicles is achieved.

- B. Records of vehicle use and monitoring procedures for the vehicle fleet of the Collector of Revenue's office could be improved. Vehicle mileage logs are not maintained for the vehicles assigned to the Chief of Staff and Collector of Revenue, and the logs for the compliance vehicles indicate only the daily beginning and ending odometer readings. The destination and trip purpose are not recorded on the logs. The Chief of Staff indicated that he actively monitors the activities of the compliance officers by reviewing the mileage logs, gasoline invoices, site visits per their daily reports of interactions with taxpayers, and reports of collection activity.

Adequate usage logs would allow the Collector of Revenue's office to more effectively monitor the vehicles are used for official business only. Vehicle usage logs should include trip information (i.e. beginning and ending odometer readings, destination, and purpose) which should be reviewed on a periodic basis for reasonableness and propriety.

WE RECOMMEND the Collector of Revenue:

- A. Develop written policies addressing the assignment of vehicles to specific employees and periodically evaluate the proper size of the vehicle fleet. The policies should also prohibit personal use and address how commuting is to be documented and reported on W-2 forms.
- B. Maintain vehicle usage logs with daily destinations, purpose, and odometer readings for all vehicles. The logs should be periodically reviewed and the use of the vehicles evaluated for reasonableness and propriety.

AUDITEE'S RESPONSE

The Collector of Revenue provided the following written responses:

- A. *The Collector's Office currently fully complies with City standards for vehicle usage, and has been in total compliance with those standards for decades. Personal usage of Collector of Revenue vehicles is permitted by the City and reported to the Internal Revenue Service as required by City standards. Upon the Auditor's request, the Collector's Office will develop a new policy to define personal use and documentation, consistent with the City's new vehicle policies.*
- B. *The Collector's Office will continue to monitor the vehicle usage by members of the Compliance Department. Only one employee takes a car home in the evenings and weekends, and that is permitted because the employee is a sworn sheriff and required to serve papers during non-traditional business hours.*

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

CITY OF ST. LOUIS
OFFICE OF COLLECTOR OF REVENUE
HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

The Office of Collector of Revenue is an elective office. The Collector of Revenue's duties are defined in Missouri statutes and the city of St. Louis Revised Code. These duties include collecting real estate and personal property taxes, city earnings taxes and payroll expense taxes, and water fees. Additionally, the Collector of Revenue collects motor vehicle sales taxes and drivers' license fees under contract with the Missouri Department of Revenue.

Gregory F.X. Daly currently serves as the Collector of Revenue for the city of St. Louis. He has served in that capacity since he was elected to the position and took office on March 5, 2007. His current term expires March 4, 2011. Office functions are performed and supervised by the Collector of Revenue's appointed staff. The Collector of Revenue employs approximately 100 employees.