



# Addressing Local Mental Health Need via County-Level Property Tax

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## Background

The shortage of equitable and stable funding sources for Missouri’s mental health programs, services, and support personnel places a significant burden on communities, providers, and the people of Missouri. Providers in Missouri counties serve as front-line support for the health, safety, and well-being of their communities, but many struggle to deliver needed services to all residents. In the current healthcare environment it is increasingly necessary to identify alternative funding sources to address unmet mental health need. Grant funding from federal, state, or private sources may be available to county-level mental health providers to provide direct services to those in need; however, some start-up funding is often required to build capacity in the community to apply for available funding and to administer such efforts.

According to the National Survey on Drug Use and Health, only 45% of adults with mental illness received mental healthcare in 2019.<sup>1</sup> In Missouri, 17.2% of adults report mental illness, 4.2% report serious mental illness in the past year,<sup>2</sup> and 38.5% of adults report poor mental health status.<sup>3</sup> Approximately one in ten Missouri adults has a serious mental illness, of whom an estimated 40% do not receive treatment.<sup>4</sup> Untreated serious mental illness in Missouri costs an estimated \$2.5 billion annually.<sup>5</sup> Mental health gaps include long wait times for emergency room psychiatric services and hospital beds, especially for the uninsured and underinsured, scarcity of long-term counseling services and residential facilities for people with chronic and severe mental illness, limited private health insurance coverage for mental health treatment and hospitalization, a shortage of mental health providers in rural areas, and an acute shortage of child and adolescent psychiatrists in urban and rural areas.<sup>6</sup>

## Context

Some Missouri counties utilize mill taxes – itemized funding via real estate property taxes – to fund county health departments and other health initiatives. Several counties have extended this concept to include mill taxes specifically targeting mental health services.<sup>7,8</sup> Of the 114 counties and one independent city in Missouri, 11 counties and St. Louis City have such mill taxes, while 39 counties have mill taxes generating unspecified health funds (including hospital and ambulance funds). Eighty-seven counties have mill taxes generating funds for developmental disability boards or services.

The Missouri Local Tax Match Fund<sup>9</sup> is a dedicated fund created to provide federal Medicaid matching funds to counties for their mental health tax revenues spent on Medicaid recipients. Missouri Governor Mike Parson recommended in the Fiscal Year 2022 Executive Budget that approximately \$14.7 million (including the federal match) be appropriated to the Mental Health Local Tax Match Fund for the Department of Mental Health, approximately \$4.7 million of that is for behavioral health services.<sup>10</sup> County policymakers may choose to request the match for all revenue generated by mental health mill taxes, or they may hold back a portion of generated revenue in order to allocate monies to non-Medicaid groups including the underinsured and/or uninsured populations who are not eligible for the matching funds.<sup>11</sup> Some counties that collect mill taxes for mental health needs choose not to request the matching funds for reasons that will be discussed below.

## Key Findings

- Strengthening county-level mental health programs, services, and support is one way some Missouri communities address their behavioral health needs.
- Some Missouri counties use mill taxes, or itemized funding via real estate property taxes, to fund health departments and mental health initiatives. Sustainable county-level behavioral health funding has been generated from successful mill tax referenda.
- To improve access to mental health services and retain local control of the funds, mill tax ballot initiative tax rates can be set by voters of the county in order to raise sufficient funding to meet the local need for mental health programs.
- Missouri counties that have unmet mental health needs may want to consider a ballot referendum to institute a new or increased mill tax and apply for additional federal matching funds through the Missouri Department of Mental Health Local Tax Match Fund.
- Pursuing a ballot referendum would require the launch of a public awareness campaign and a significant investment of time and resources by county residents.

**POLICY BRIEF**

### County Level Mill Taxes for Mental Health Services

Current behavioral health treatment options often rely on multiple unstable and unsustainable funding mechanisms. A county-level mill tax referendum bolstered by a public awareness campaign can lead to a new property-based mill tax that will then serve as a sustainable funding source for locally coordinated mental health services. In the development of a plan for use of the mill tax revenue gained from a successful referendum, a Missouri county can assess Medicaid versus non-Medicaid need and consider an application to the Department of Mental Health for the Local Tax Match Fund for additional Medicaid dollars for services provided to Medicaid-eligible Missourians, provided that the county works with a contracted Department of Mental Health provider. The dedicated long-term funding generated from the mill tax could then be earmarked to pay behavioral health providers in the county.

Public awareness campaigns associated with a county-level mill tax referendum typically inform voters about the local need for additional funding for mental health services, the benefits of increased mental health services for the community, and the experiences of other counties that have programs funded by mill tax funds. Mill tax funds allow counties to experiment with new or innovative services and delivery models to fit the needs of the county and to create improvements that could potentially be adopted across the state. Current mechanisms for funding mental health at the state and county levels often result in fragmentation or duplication of services, or a lack of needed mental health care. However, a mill tax can facilitate local coordination to prevent such gaps in care.

In counties that pass a mill tax ballot measure, county authorities wanting federal matching funds must submit an application to the Department of Mental Health for the Local Tax Match Fund and must be willing to work with Department of Mental Health contracted providers. This may be done via their County Mental Health Board. While not mandatory, participation in the Local Tax Match Fund provides additional revenue for mental health.<sup>12</sup> The matching amount is determined by the Federal Medical Assistance Percentage (FMAP) for Missouri; for fiscal year 2021 it was 71.16%, or a multiplier of 2.47 (in other words, for every \$1 raised by the county tax, the fund provides \$2.47 in matching funds).<sup>13</sup> Notably, only mill tax funds that are spent on services for *Medicaid-eligible* populations are able to be matched.

### Potential Barriers to Implementing a Mental Health Mill Tax

#### Limitations on using monies from the Local Tax Match Fund

Because Medicaid funds must be used on Medicaid-eligible populations, opportunities to fund services have historically been limited in Missouri due to limited Medicaid eligibility for adults. With the implementation of Medicaid expansion in Missouri, there will be greater opportunities for the state of Missouri to draw down federal matching dollars through partnerships with the counties in order to provide mental health care to newly Medicaid-eligible populations. Additionally, the expansion population may demonstrate “pent-up demand” for services that used to be unaffordable to them; and supplemental spending on this group may become more cost-effective because such spending draws down a higher match rate (with the FMAP being 90% on the expansion population). Conversely, the vast majority of Missourians will likely now have Medicaid coverage or be privately insured, which could reduce the funding need for some services that have been covered by mill taxes in the past. In either case, counties wishing to receive Medicaid matching dollars for their mental health mill tax funds must often sacrifice some flexibility in the services they provide and the populations they serve. As outlined in the next section, counties electing to use the matching mechanism often identify a unique add-on service that they believe may provide extra benefit to Medicaid beneficiaries.

#### Administrative complexities of receiving matching funds from the Local Tax Match Fund

Additional administrative tasks can be required when counties receive their Medicaid match through the Local Tax Match Fund, including bookkeeping requirements for documenting the provision of services to Medicaid-eligible populations. Some counties have limited staff and a mental health board composed of volunteers that oversees spending of mill tax dollars, making the documentation a significant barrier to receiving the match funding.

#### Cost and political will needed to pass and maintain a county mental health mill tax

There is also an upfront cost to get a mill tax on a county ballot, which may pose a financial hurdle for some counties. Once implemented, it may be difficult to raise the amount of the mill tax to meet future needs due to the local government tax limit and voter-approval provision of Missouri’s Hancock Amendment, which requires voter approval to levy or increase any local tax.<sup>14</sup>

## Children's and Developmental Disability Funds

Another option for county-level mental health funding that offers an opportunity to draw down matching monies is a children's fund, with county-level mill taxes being authorized by the state in a similar manner to the mental health mill taxes.<sup>15</sup> Children's funds often cover mental health services for children and families, in addition to other family support services. Similarly, many Missouri counties collect a mill tax to fund developmental disability boards or services.

## Case Studies

Below are several case studies of counties across Missouri that allocate mental health mill tax funds in different ways. All tax data are for 2019 and were obtained via a request to the State of Missouri Auditor's Office. Revenue from county mill taxes will change from year to year as the amount of the county's overall tax base changes.

### *Gasconade County*

Gasconade County's mental health funding per \$100 assessed property value is \$0.078, which generated \$195,160 in 2019, or \$13.12 per capita. In 2021, the county directly pays two school counselors (one in each of the county's two schools), Hermann Area District Hospital, and a licensed clinical social worker in private practice. Providers of mental health services who receive mill tax funding submit quarterly reports of the number of uninsured patients they saw to the county's Mental Health Board, which oversees the distribution of the mill tax funds.<sup>16</sup> Members of Gasconade County's Mental Health Board lobbied the Missouri state legislature to permit mental health mill tax funds to be used to pay private mental health providers in addition to non-profits. The mill tax funds cover outpatient individual and group psychotherapy, and limited inpatient mental health treatment, but do not pay for substance use treatment or psychiatric medication. The Board also assists in providing referrals to other sources of care for people who are eligible for other services or programs. The fund pays for services for several hundred Gasconade County residents each year. Gasconade County does not participate in the Local Tax Match Fund.<sup>17</sup>

### *St. Louis City*

St. Louis City mental health funding per \$100 assessed value is \$0.087, which generated \$3,951,333 in 2019, or \$12.50 per capita. The Saint Louis Mental Health Board was established by a ballot initiative in 1994 (after the 1992 passage of the mental health mill tax) as an independent government taxing authority. The children's services tax was approved by voters in 2004.<sup>18</sup> The Board administers two property taxes: the Community Mental Health Fund for adult behavioral health and substance use services, and the Community Children's Services Fund, supporting a range of children's emotional and behavioral health and family support services.<sup>19</sup> The board does not operate any direct services, but rather grants funding to local nonprofits that deliver direct care and other mental health supports—the MHB currently supports over 45 non-profit service providers. St. Louis's Mental Health Board uses a number of methods for disseminating funds, with most of their funding being disbursed through competitive grants. Other avenues include investment managers (in which organizations re-grant funds to other recipients with expertise in a particular service area), financial support for special initiatives, funding partnerships in collaboration other funders, and permanent supportive housing funds for people with serious emotional disorders.<sup>20</sup> Over 25 years, the MHB has invested over \$200 million in grants in the City of St. Louis. The Mental Health Board uses \$130,000 of funding from the Community Mental Health Fund to draw down \$300,000 from the Medicaid match, administered through the state. Medicaid Matching funds cover Medicaid-eligible adolescents ages 12-17 to participate in an outpatient substance use treatment program called C-STAR.<sup>21</sup>

### *Jasper and Newton Counties*

Neighboring Jasper and Newton counties in southwest Missouri have parallel mill tax funding structures. Jasper County mental health funding per \$100 assessed value is \$0.086, which generated \$1,508,639 in 2019, or \$12.85 per capita. Newton County mental health funding per \$100 assessed value is \$0.082, which generated \$748,205 in 2019, or \$12.74 per capita.<sup>22</sup> The city of Joplin spans both Newton and Jasper Counties, and the two mental health service delivery organizations receiving mill tax funding serve both counties. Both counties pay for mental health services for their county residents on a fee-for-service basis from their respective mental health mill tax funds. In this model, the counties function as a payer, similar to an insurance company. Agencies delivering mental health care bill the county at agreed upon rates and are reimbursed for providing a range of outpatient mental health and substance use disorder services, including individual and group therapy and psychiatric medication. Inpatient treatment is not covered. Two organizations receive funding to deliver services: the Ozark Center (a non-profit behavioral health service organization serving Jasper, Newton, McDonald and Barton

counties) and Lafayette House (a women's and children's substance use and domestic violence agency).<sup>23</sup> Both counties use the standard means test and proof of county residency to determine eligibility for county-covered mental health services, and offer services on a sliding scale.<sup>24</sup> The use of the standard means test captures patients who are *underinsured*, such as those with very high deductibles or co-insurance or plans that do not cover certain types of mental healthcare, in addition to those who are uninsured. This structure parallels the way in which the Department of Mental Health pays for care.<sup>25</sup> A board in each county appointed by the county commissioner oversees how the funds are spent. Neither county participates in the Local Tax Match Fund.<sup>26</sup>

#### *Jackson County*

Jackson County mental health funding per \$100 assessed value is \$0.101, which generated \$12,957,989 in 2019, or \$18.95 per capita.<sup>27</sup> The Community Mental Health Fund is the nonprofit entity that manages the funds raised by the mental health mill tax. It awards contracts to non-profit organizations that deliver mental health services and pays for these services using a fee-for-service arrangement.<sup>28</sup> The County Legislature and County Executive appoint members to a Board of Trustees to oversee the Fund.<sup>29</sup> The mental health tax was approved by voters in 1991, and each year the Jackson County Department of Finance and Purchasing calculates the new rates for the tax, which are then approved by the Jackson County Legislature.<sup>30</sup> The Community Mental Health Fund paid for services for nearly 18,000 people in 2019.<sup>31</sup> Grantee organizations in 2020 included safety net mental health care services organizations, children and family support organizations, forensic services such as mental health courts, and services for those experiencing domestic violence and sexual abuse, among others.<sup>32</sup> There is an emphasis on serving vulnerable client populations who are under- or uninsured, including homeless families, abuse survivors, and those who are ineligible for other forms of assistance.<sup>33</sup> In addition to direct mental health services, the fund also supports "multi-agency initiatives, including cultural competence and trauma-informed care."<sup>34</sup> Jackson County does not participate in the Local Tax Match Fund.<sup>35</sup>

#### *Platte, Clay & Ray Counties*

Platte County mental health funding per \$100 assessed value is \$0.096, which generated \$2,750,557 in 2019, or \$28.96 per capita. Clay County mental health funding per \$100 assessed value is \$0.094, which generated \$4,277,368 in 2019, or \$18.35 per capita. Ray County mental health funding per \$100 assessed value is \$0.092, which generated \$334,456 in 2019, or \$14.59 per capita.<sup>36</sup> The three-county system coordinating a mental health mill tax is unique among Missouri counties. The taxes were passed by citizens in 1980, and the board comprised of volunteers appointed by the county commissions of each county was created the following year.<sup>37</sup> The Clay, Platte, Ray Mental Health Board of Trustees oversees the provision of funds from the mental health mill taxes in these counties. Covered services include crisis intervention, individual and group counseling, day treatment, education and prevention programs, drug courts, and substance abuse prevention and treatment.<sup>38</sup> Funded programs and organizations include family juvenile courts, drug/DWI/Veteran courts, and detention center services in all three counties. Other recipients include the Heartland Center (a substance use disorder treatment center) and Cornerstones of Care (a children's behavioral health, foster care/adoption, and family support organization), among others.<sup>39</sup> Tri-County Mental Health Services, a safety-net behavioral health provider which serves clients in Platte, Clay and Ray Counties, is one of the primary recipients of the funding and receives 17.2% of its operating revenues from mill tax levies.<sup>40</sup>

#### *Jefferson County*

Jefferson County mental health funding per \$100 assessed value is \$0.091, which generated \$3,148,821 in 2019, or \$14.15 per capita. The Jefferson County Mental Health Board allocates their mill tax dollars to psychiatric services, physician services, adult behavioral health, psychosocial rehabilitation (PSR), community support workers, comprehensive substance treatment and rehabilitation counselors, service workers and facilities, and COMTREA A Safe Place (domestic shelter) funding. The Jefferson County Mental Health Board partners with COMTREA, a private, non-profit 501(c3) organization, to provide much of the comprehensive, integrated care. (Also, a portion of their Children's Sales Tax is used for youth behavioral health services and substance use.)<sup>41</sup> Jefferson County does not participate in the Local Tax Match Fund.<sup>42</sup>

#### *Perry County*

Perry County mental health funding per \$100 assessed value is \$0.092, which generated \$333,357 in 2019, or \$17.41 per capita. The Perry County Mental Health Board allocates their mill tax dollars to certified mental health providers, distributing their funds to Community Counseling Center (the state's designated Community Mental Health Center), Gibson Recovery Center, New Life Mission Inn, and Perry County Hospital Counseling Center.<sup>43</sup> In Perry County, Gibson Recovery Center and Community Counseling Center are eligible to receive Local Tax Match Fund monies; however Gibson Recovery Center elected not to participate in the match for 2019 in order to

direct more funds to peer counseling services, which are not covered by Medicaid. The county appropriated \$115,000 to the Community Counseling Center in 2019, which drew down a federal match of approximately \$217,000.<sup>44</sup>

*Sainte Genevieve County*

Sainte Genevieve County mental health funding per \$100 assessed value is \$0.096, which generated \$462,260 in 2019, or \$25.77 per capita. The Sainte Genevieve County Mental Health Board places mill tax dollars into general funds available for behavioral and mental health. The County Mental Health Board contracts with the Community Counseling Center for resident Medicaid services.<sup>45</sup> In FY2020, Sainte Genevieve allocated \$873,734 to the Local Tax Match Fund and drew down \$1,660,381 in federal match.<sup>46</sup>

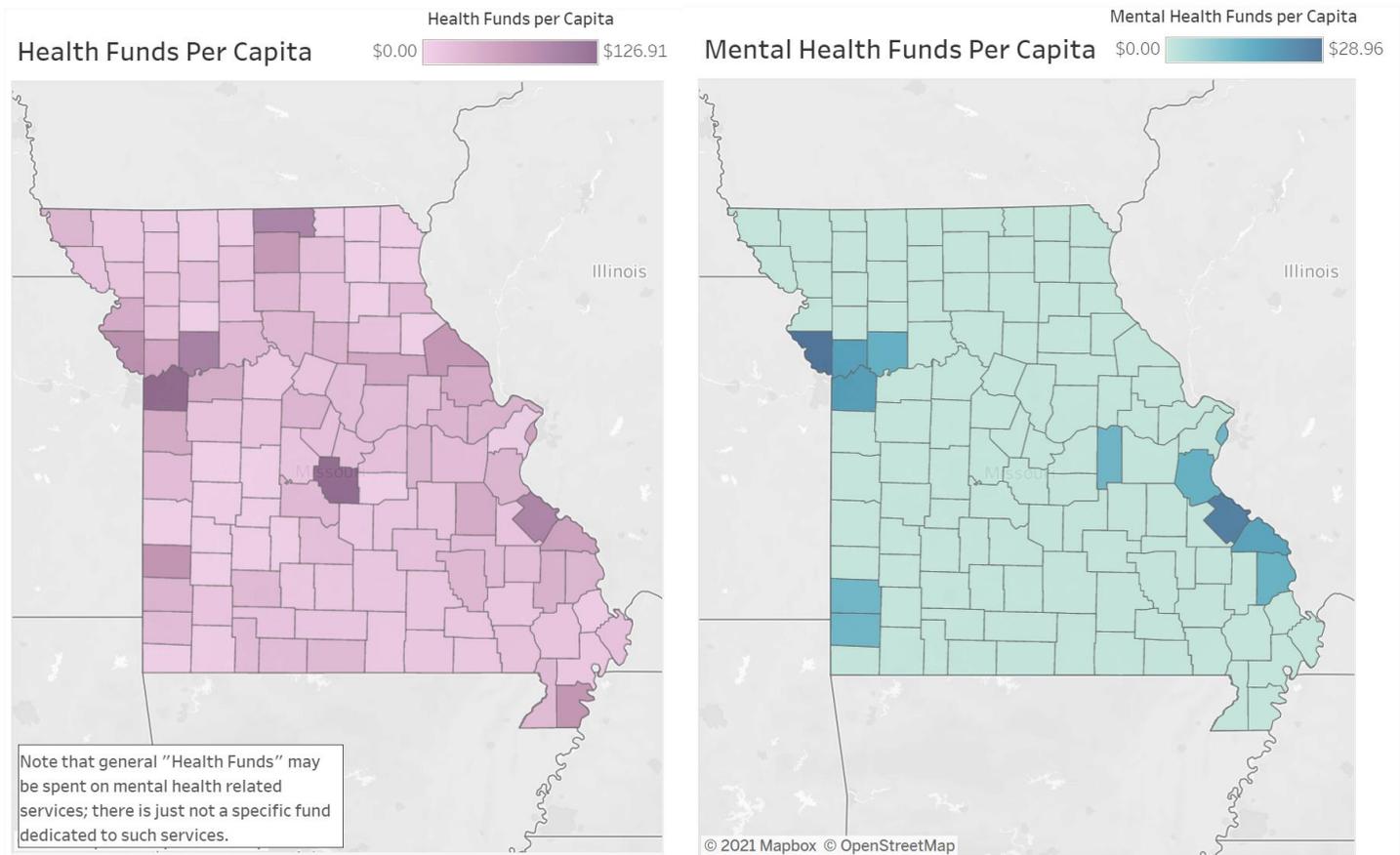
*Cape Girardeau County*

Cape Girardeau County mental health funding per \$100 assessed value is \$0.077, which generates \$1,088,629 or \$13.94 per capita. An appointed board administers the County Mental Health Fund to operate a community mental health center, supplements funding for other mental health clinics and services.<sup>47</sup>

**Taxpayer Burden of Mill Tax**

Pursuit of a mill tax funding mechanism involves trade-offs, specifically between the value of services and the cost to taxpayers. To understand the potential burden on taxpayers, it is useful to calculate the total (unduplicated) assessed value of all taxable property countywide and divide by the number of county residents. In order to materially improve access to mental health services, the mill tax rate for mental health programs needs to be set at a level high enough to meet local needs, restore local control, and increase sustainability. Assessment of the levy tax burden is estimated from the effective tax rate per capita added by the proposed new tax. With funding from the tax, county residents are able to directly attribute tax dollars to local health care providers, organizations, and mental health initiatives that better their community, family, and individual wellbeing.

Counties with Mental Health mill tax in 2019	Mental Health Related Funds	Mental Health Funding /\$100 assessed property tax value	Mental Health funds per capita
Cape Girardeau	\$1,088,629	\$0.077	\$13.94
Clay	\$4,277,368	\$0.094	\$18.35
Gasconade	\$195,160	\$0.078	\$13.12
Jackson	\$12,297,637	\$0.116	\$17.99
Jasper	\$1,508,639	\$0.086	\$12.85
Jefferson	\$3,148,821	\$0.091	\$14.15
Newton	\$748,205	\$0.082	\$12.74
Perry	\$333,351	\$0.092	\$17.41
Platte	\$2,537,426	\$0.098	\$26.72
Ste. Genevieve	\$462,260	\$0.096	\$25.77
St. Louis City	\$3,951,333	\$0.087	\$12.50
Ray	\$334,456	\$0.092	\$14.59



An [interactive version](#) of the maps above may be accessed to view current county-by-county data across Missouri.<sup>48</sup> When considering the appropriate size of a mental health mill tax in a particular county, it is useful to compare how various rates would change the county's revenues and tax burden relative to those of its neighbors. For example, St. Francois' total assessed value of property per capita is about \$12,377 in 2019, making it slightly below average among its near neighbors in terms of available tax base. Analysis of the 2019 data suggests that a mental health mill tax on all St. Francois real estate would generate about \$81,975 for each one-cent increase in the tax rate (per \$100 assessed value). The additional mill tax revenue could improve the ability of the relatively low tax base of St. Francois County to provide access, support, and behavioral health and substance services to residents (compared to the surrounding counties).

## Conclusion

Overall, the variation in need across the state of Missouri, in terms of barriers to access, types of mental illness experienced, and presence of other social determinants of health, suggests that efforts to address the unmet need in mental health services in Missouri could be significantly enhanced by a multifaceted approach best implemented at the county level. The risks of relying upon the current approaches at the state and county levels in Missouri are fragmentation, duplication, and omission of services that occur without coordination and planning at the local level. Therefore, service providers and leaders within Missouri counties may find it beneficial to assess needs and consider pursuing a dedicated long-term and sustainable funding stream in the form of a mill tax. Funds from this tax, along with matching funds from the state, could be earmarked to provide coordination of behavioral health efforts at the local level in the way that best addresses the need of the community.

However, due to the expansion of the Medicaid program in Missouri, mental health funding across the state will be changing considerably. This expansion should significantly increase the funding for mental health services for many of the currently uninsured and underinsured Missourians. In addition, this expansion should make many more of the services provided by local providers eligible for the matching mill tax funds as these people become newly eligible for Medicaid. Ultimately, mill tax funds are a way to provide access to mental health services and leverage additional state funds for this purpose – when there is enough desire on the part of county residents, providers and leaders to pursue and pass a referendum to address the unmet mental health need and resulting burden on the community. Frequently, mill tax funds and Local Tax Match Funds are used to pay for adjunct services or specialized types of

mental health care which can benefit Medicaid enrollees in a county, but which are not directly reimbursed by Medicaid.

The expansion of Medicaid will likely increase the funding for mental health services, but the need is great and additional funds obtained through a mill tax and matching funds could play an important role in many of our Missouri communities to provide the needed services. Meanwhile, mill tax funds *without* matching may afford the flexibility to pay for services and populations that remain uncovered by Medicaid.

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