Prior Method) This form shows the primation that would have been on the line items for the Form A had no voluntary reductions(s) here in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year. Shep 1 - The governing body should hold a public hearing and adopt a resulution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. Shep 2 - Submit a copy of the resolution, poicey, statement, or ordinance to the State Auditor's Office for review. Single Rate Calculation Total Purpose of Levy Personal Property Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo ਉ Commercial 3 For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Political Subdivision Code Agricultural Real Estate Revenue Difference due to the multi rate calculation [Line 28 (Total) - Line 28 (Prior Method)] The final version of this form MUST be sent to the County Clerk. Rate(s) to be Revised Note: Revision Can Not Increase Personal Property Rate (fff Line 31 < or > 0 & Line 27 (1 Frior Method), Then Line 27, Otherwise 0] Residential [Lower of Line 24 (Personal Property) or Line 14 (Personal Property)] Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to (E) Current Year Adjusted Assessed Valuation of Rates being Revised Informational Tax Rate Data Form A Limit to the Prior Year Maximum Authorized Levy Adjusted Current Year Assessed Valuation (Line 5) Revenue Permitted from Existing Locally Assessed Limit Personal Property to the Prior Year Ceiling Informational Tax Rate Data Summary [Lower of Line 24, Enter the Rate for Prior Method Column on Line B of the (Informational Tax Rate Data Summary, Line E) Blended Rate [Line 28 (Total) / Line 29 x 100] Name of Political Subdivision Line 25 (for Personal Property only), or Line 26] Total Assessed Valuation [Line 1 (Total)] HB 1150 & SB960 (Line 22 / Line 23 x 100) Tax Revenue [(1.ing 1 x Line 27) /100] Maximum Authorized Levy Property (Line 20 - Line 21) Calculate Revised Rate(s) 23. 22. 2,4 36 31. 25. 26. 27. 29. 33 28.

Informational Tax Rate Data Form A, Page 3 of 4

(Form Revised 03-2016)

Revision to Rate [07] and 32 > 0, Then -Line $34 \times \text{Line } 31 / \text{Line } 5 \times 100$ (limited to - Line 32). Otherwise 0]

Relative Ratio of Current Year Adjusted Assessed Valuation of the

34

35.

(If Line 32 > 0, Then Line 5. Otherwise 0)

Rates being Revised [Line 33 / Line 33 (Total)]

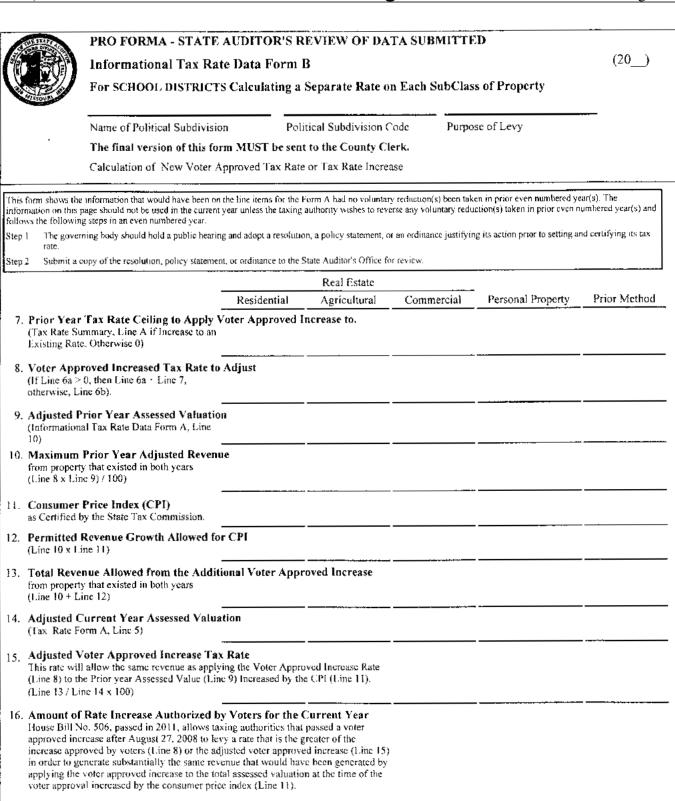
Revised Rate Rounded (If Line 36 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4 - digit rate)

Revised Rate (Line 27 + Line 35)

36.

	. (02)				he used in the current year	(Prior Method) Single Rate	Calculation]		
			Purpose of Levy	073, RSMo.	This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and following steps in an even numbered year. Step 1 - The governing body should bold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. Step 2 - Submit a copy of the resolution, policy, statement, or archinance to the State Auditor's Office for review	(d) Personal	Property Total											********					
TED		of Property	de	Section 22 and Section 137.073, RSMo.	aken in prior even numbered yr following steps in an even num g its action prior to setting and	(c)	Commercial	ine 37)															orm A, Page 4 of 4
OF DATA SUBMIT		ate on Each SubClass o	Political Subdivision Code	rate for compliance with Article X, Sec	voluntary reductions(s) been to thered year(s) and follows the ment, or an ordinance justifyin Office for review	(b) Real Estate	Agricultural	etion 137.073 RSMo. (L	İ								ne 49 (Total) x 100]		14 inc \$\$ / Line \$4) × 100			SE Screen 6 [(Line 60 / Line 59) x 100]	Informational Tax Rate Data Form A, Page 4 of 4
ITOR'S REVIEW	ta Form A	ulating a Separate R	CT he cent to the C	th and rate for compl	ams for the Form A had no (s) taken in prior even min a resolution, a policy state note to the State Auditor's	(a)	Residential	X, Section 22 and Se	ate System				tion	,	ıent		1 6 [Line 50 (Total) / Li		1001 Top DESE Screen 6			on DESE Screen 6 (Informa
PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED	Juformational Tax Rate Data Form A	For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property	Name of Political Subdivision The final version of this form WISE he sent to the County Clurk	Computation of reassessment growth and	This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year. Unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year. Step 1 - The governors body should hold a public hearing and dopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. Step 2 - Submit a copy of the resolution, policy, statement, or airchance to the State Auditor's Office for review.			Calculate Final Blended Rate 38. Tax Revenue [(Line 1 x Line 37) / 100] 39. Total Assessed Valuation [Line 1 (Total)] 40. Final Blended Rate [(Line 38 (Total) / Line 39) x 100] 41. Tax Rate(s) Permitted Calculated Pursuant to Article X, Section 22 and Section 137.073 RSMo. (Line 37) Enter Rate(s) on the Tax Rate Summary, Line B	For Information Purposes Only - Impact of the Multi Rate System Revenue Calculated Using Multi Rate (Line 41 x Line 1) / 100]	Revenue Calculated Using Single Rate [Line 27 (Prior Method) x Line 1) / 100]	Revenue Differences Using the Different Methods (Une 42 - Line 43)	J.inc 44 / Line 43)	For Information Purposes Only - Blended Rate Calculation Tax Rate Ceiling (Info. Tax Rate Summary, Line F)	ipment Rate y, Line I)	DESF Screen 6 Tax Rate Ceiling Including Recoupment (Line 46 + Line 47)	49. Assessed Valuation (Line 1) 50. Revenue from DESE Screen 6 Tax Rate Ceiling	[Line 48 x Line 49]/ [100] \$7. Belianded Tax Rate Celling to Report on DESE Screen 6 [Line 50 (Total) / Line 49 (Total) x 100] \$2. Volunteral Bodington (Total) to Engage (Total) x 100]	Of United Section (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	55. Revenue from Unadjusted Lovy [(Liac 53 x Line 54) / 100] 56. Blonded Toy Base from the Unadjusted Lovy to Benott on DESE Screen 6 1d inc 54 / Line 54) x 100]	57. Prop C Reduction (Tax Asses Surmary, Line G) 88. Advised I age of the State Surmary, Line G)	one 35 - Lune 57) (on (Line I) directed I page 17 inc 50 7 100)	for nevertible from Adjusted Levy June 38 x 15ne 39 7 1003 61. Blended Tax Rate from the Adjusted Levy to Report on DE	(Form Revised 03-2016)
THE STATE OF THE S)		This form shows the in unless the taxing autho Step 1 - The governing Step 2 - Submit a copy			Calculate Final Blended Rate 38. Tax Revenue [(Line 1 x Line 35) 39. Total Assessed Valuation [Line 40. Final Blended Rate [(Line 38 (Tr. 1 Tax Rate(s) Permitted Calculate Enter Rate(s) on the Tax Rate Su	For Information Purpose 42. Revenue Calculated Us (Line 41 x Line 1) / 100]	43. Revenue Calcula [Line 27 (Prior Me	44, Revenue Differen (Line 42 - Linc 43)	45. Percent Change (Line 44 / Line 43)		 Allowabie Recoupment Rate (Tax Rate Summary, Line I) 	48. DESE Screen 6 Ta (Linc 46 + Line 47)	49, Assessed Valuation (Line 1) 50. Revenue from DESE Screen	[Lime 48 x Line 49) / 100] 51. Blended Tax Rate Ceilin 52. Volunter: Padustics (Ta	 Volumety Accuration (1a) Nate Sout Unadjusted Levy (Line 48 - Line 52) A seessed Valuation (Line 1) 	55. Revenue from U	57. Prop C Reduction (Tax Rate Summ 88. Adjusted Leavest from \$3.2 from \$5.	59. Assessed Valuation (Line I)	61. Blended Tax Rat	(Form Rev

Š		PRO FORMA - STATE AUDITO	OR'S REVIEW OF DATA SUBM	UTTED	(20)
		Informational Tax Rate Data	Form B		(20)
A		For SCHOOL DISTRICTS Calcula	ating a Separate Rate on Each Su	bClass of Property	
		Name of Political Subdivision The final version of this form MUST	·	Purpose of Levy	_
		Calculation of New Voter Approved I	Fax Rate or Tax Rate Increase		
	r approved a	ar tax rate computation, some political and tax rate Data in tax Rate Data in			ase in an existing
1.	Date of Ele	ection			
2.	Ballot Lan Attach a sa	guage imple ballot or state the proposition pose	ed to the voters exactly as it appeared o	on the ballot.	
3.	Election R	esults		(Yes)	(No)
4.	Expiration		11-1-		
5.		ist year the levy will be in effect, if applosition C Waiver	icapie.		
	- Indicate	whether the district obtained a <u>new</u> wait on C Reduction.	ver to eliminate part or all of the requi	red	
	-	sample ballot or state the proposition po	osed exactly as it appeared on the ballo	ot.	_
	" Also indi	cate the election results on the Proposit	ion C Waiver		
6.	Amount of	Increase Approved by Voters (if this are of " or an "Increase by ")	is an increase to an existing rate) OR	(Yes) a.	(No)
	Stated Rate (An "increa	e Approved by Voters (if this is an inc use to")	rease to an existing rate)	b.	
			•		



(If Line 8 > Line 15, Then Line 8, Otherwise Line 15)

Enter this Rate Computed on the Tax Rate Summary, Line C if increasing an existing levy, Otherwise, on the Tax Rate Summary. Line BB if this is a new or a temporary

rate increase.

Title 15—ELECTED OFFICIALS Division 40—State Auditor Chapter 3—Rules Applying to Political Subdivisions

ORDER OF RULEMAKING

By the authority vested in the Missouri State Auditor's Office under section 29.100, RSMo 2000, and section 137.073.6, RSMo Supp. 2013, the auditor's office adopts a rule as follows:

15 CSR 40-3.135 is adopted.

A notice of proposed rulemaking containing the text of the proposed rule was published in the *Missouri Register* on May 2, 2016 (41 MoReg 595–627). Those forms with changes are reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing on this proposed rule was held June 3, 2016, and the public comment period ended on June 6, 2016. At the public hearing the State Auditor's Office explained the proposed rule and no individuals commented on the rules. The State Auditor's Office received one (1) comment from the auditor's office staff.

COMMENT #1: The State Auditor's Office identified formatting, typographical, and scrivener errors on forms A, B, and C. RESPONSE AND EXPLANATION OF CHANGE: The forms have been changed to correct these formatting, typographical, and scrivener errors.

15 CSR 40-3.135 Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts

		PRO FORMA - STATE AUDIT	TOR'S REVIEW OF D	OATA SUBM	HTTED -	(20)
		Tax Rate Summary				(20)
1	Sissola P	For Political Subdivisions Other	r Than School District	s Levying a	Single Rate on All Pr	operty
		Name of Political Subdivision	Political Subdivisi	ion Code	Purpose of Levy	
		The final version of this form MUS	oT be sent to the County	Clerk.		
The	e information to	complete the Tax Rate Summary is availa	ble from prior year forms, co	imputed on the a	attached forms, or computed	d on this page.
	the political subtresolution, a poli	his page takes into consideration any voluntary division wishes to no longer use the lowered tax icy statement, or an ordinance justifying its action the end of these forms provides the rate that we i).	rate ceiling to calculate its tax ra on prior to setting and certifying	ate, it can hold a p its tax rate. The ir	oublic hearing and pass a a of formation on the Informationa	Subdivision Use
4 .	Reduction was	Fax Rate Ceiling as defined in Chapter 1 taken in a Non-Reassessment Year. (Prior x Rate Summary, Linc F in Even Numbere	Year Tax Rate Summary, Li			·)
3,	Current Yea Section 137.07	ar Rate Computed Pursuant to Article X 3, RSMo, <u>If no Voter Approved Increase</u> (K, Section 22 of the Missouri (Tax Rate Form A, Line 18)	Constitution an	d	
С.	Greater of the	Rate Increase Authorized by Voters & Voter Approved Increase of Voter Approve Increased by the CPI %. (Tax Rate Form B	ed Increase Adjusted to prov		available if applied to prior	·
D.		pare to Maximum Authorized Levy election), Otherwise Line C (if there was a		Ceiling		
Ξ.	Maximum A	uthorized Levy Enter the Most Recer	it Voter Approved Rate			•
₹,		r Tax Rate Ceiling (Lower of Line Degal Rate to Comply with Missouri La				
31.	Less Require	ed Sales Tax Reduction taken from T	ax Rate Ceiling (Linc F),	If Applicable		
G2.		equired Reduction 1st Class Charter Tax Rate to the County(ies) taken f			ubmitting an Estimate	
Н.	WARNING: A	ITY REDUCTION BY POLITICAL SUBDICISM OF VOLUNTARY REDUCTION TAKEN IN THE FOLLOWING YEAR				
	Plus Allowat	ole Recoupment Rate added to Tax F	Rate Ceiling (Line F). If Ap	pplicable (Attac	h Form G or H)	
	Tax Rate To	Be Levied (Line F - Line G1 - Line G2 -	Line H + Line I)			
۱A.	Rate To Be I	Levied For Debt Service If Applicable	(Tax Rate Form C, Line 10)			
3B.	Approved Incre	pecial Purpose Rate Authorized By case or Voter Approved Increase Adjusted PI %. (Tax Rate Form B. Line 15 if Differ	to provide the revenue avail-			
CE	RTIFICAT	ION	TATAL .			
, the	undersigned,		(Office) of			(Political Subdivision)
evyi	ing a rate in		County (ics) do herby cer	tify that the da	ata set forth above and or	n the
icco:	mpanying forr	ns is true and accurate to the best know		•		
		ine G through BB, sign this form, a	_	Clerk(s) for f	inal certification.	
			7,		1, 1,220-11	,,
	(Date)	(Signature)	•	(Print Name)	•	(Telephone)
Pr	oposed rate to	o be entered on tax books by County	y Clerk			
Ba	sed on Certif	ication from the Political Subdivisio	on: Lines J		AA	ВВ
		7 RSMo, states that no tax rate shall be foregoing provisions of this section.		s by the count	y clerk unless the politic	al subdivision has
				100		
	(Date)	(County Clerk's Signate	ure)	(County)	<u> </u>	(Telephone)

	Tax Rate Form A			EVIEW OF DATA SUBMITTED school Districts Levying a Single Ra	(20_) te on All Property
	Name of Political Subdiv	ision	Po	olitical Subdivision Code Purpose	of Levy
	The final version of this	form MU	ST be sen	to the County Clerk.	
	Computation of reassessi	ment growt	h and rate	for compliance with Article X, Section 22	and Section 137.073, RSMo.
1. (20) Cu	irrent Year Assessed Valu	ation			
	e current state and locally a at board of equalization.	issessed val	luation obt	ained from the County Clerk, County Ass	essor, or comparable office <u>finaliz</u>
(a)		+	(b)_		=
	(Real Estate)			(Personal Property)	(Total)
2. Assessed	Valuation of New Constru	iction and	Improven	nents	
2(a) - Obta	ained from the County Cler	k or Count	y Assessor		
2(b) - Incr	ease in Personal Property.	Use the for	mula listed	under Line 2(b).	
(a)		-	(b)		-
	(Real Estate)			Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) f Line 2b is Negative, Enter Zero	(Total)
	Value of Newly Added Te from the County Clerk or C		essor.		
(a)		+	(b)		=
[Line 1 (To 5. (20) Pri Include pri local board	d of equalization.	on luation obt		the County Clerk, County Assessor, or c	
Prior Year	Tax Rate Ceiling, Enter th	e revised P	rior Year	Fax Rate Ceiling on this year's Tax Rate S	Summary, Line A.
(a)		+	(b)_		=
	(Real Estate)			(Personal Property)	(Total)
	Value of Newly Separated from the County Clerk or C				
(a)		+	(b)_		
	(Real Estate)			(Personal Property)	(Total)
	Value of Property Locally from the County Clerk or C			ear, but State Assessed in Current Yea	г
(a)		+	(b)		<u> </u>
	(Real Estate)			(Personal Property)	(Total)
	Prior Year Assessed Valu otal) - Line 6 (Total) - Line				
[1.10 6 3 (10	oran - Eme o (Total) - Eme	; / (10tai) <u>]</u>			

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PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
	The final version of this form MUST be	e sent to the County Clerk.		
	Computation of reassessment growth and	rate for compliance with Article 2	K, Section 22 and Section	137.073, RSMo.
	Information on this page takes into consideration any voluntary red numbered year, the political subdivision wishes to no longer use the hearing and pass a resolution, a policy statement, or an ordinance juinformation on the Informational Tax Rate Data at the end of these previous voluntary reduction(s) taken in an even numbered year(s).	 lowered tax rate ceiling to calculate its ta astifying its action prior to setting and certiforms provides the rate that would be allow 	x rate, it can hold a public fying its tax rate. The	For Political Subdivision Use in Calculating its Tax Rate
9	Percentage Increase in Adjusted Valuation of exist assessed valuation. [(Linc 4 - Line 8) / Line 8] x 100	ing property in the current year ov	er the prior year's	%
10	as Certified by the State Tax Commission.			%
11.	. Adjusted Prior Year Assessed Valuation (Linc 8)			
12.	. (20) Tax Rate Ceiling From Prior Year			
	(Tax Rate Summary, Line A)			
13.	. Maximum Prior Year Adjusted Revenue from property that existed in both years {(Line 11 x L	ine 12)/100]		
14.	Permitted Reassessment Revenue Growth The percentage entered on Line 14 should be the lower	er of the actual growth (Line 9), the	ne CPI (Line 10) or 5%.	
	A negative figure on Line 9 is treated as a zero for Lin Do not enter less than 0, nor more than 5%.	ne 14 purposes.		%
15.	. Additional Reassessment Revenue Permitted (Line 13 x Line 14)			
16.	. Total Revenue Permitted in Current Year * from property that existed in both years (Line 13 + 13	ine 15)		
17.	. Adjusted Current Year Assessed Valuation (Line 4)			
18.	Maximum Tax Rate Permitted by Article X, Section Section 137.073 RSMo. [(Line 16 / Line 17) x 100] Round a fraction to the nearest one/one hundreth of a Enter this rate on the Tax Rate Summary, Line B.			
То	compute the total property tax revenues BILLED for the curre	ent year (including revenues from all i	new construction and impro-	vements and annexed

* To compute the total property tax revenues BILLED for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 18 and divide by 100. The property tax revenues BILLED would be used in estimating budgeted revenues.



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	Name of Political Subdivision The final version of this form MUST be seen to	•	Purpose of Levy	
cent voter	Calculation of New Voter Approved Tax E approved tax rate or tax rate increase/decrea			
	year tax rate computation, some political subdi		where the voters approved an i	ncrease in an
	approved a new tax. From B is designed to doc			
. Date of	Election			
2. Ballot L Attach a	anguage sample ballot or state the proposition posed to t	he voters exactly as it appeared	on the ballot.	
Ballot_L	ing			
3. Election	Results			212
			(Yes)	(No)
4. Expirati	Results on Date (If no sunset clause in bailot, leave blant least year the levy will be in effect, if applicable		(Yes)	(No)
4. Expirati Enter the 5. Amount	on Date (If no sunset clause in bailot, leave bla		(Yes) ————————————————————————————————————	(No)
4. Expirati Enter the 5. Amount (An "Inc	on Date (If no sunset clause in bailot, leave blat last year the levy will be in effect, if applicable of Increase Approved by Voters rease/Decrease of or an "Increase/Decrease by late Approved by Voters		(a)	(No)
Expiration Enter the Stated R	on Date (If no sunset clause in bailot, leave blat last year the levy will be in effect, if applicable of Increase Approved by Voters rease/Decrease of or an "Increase/Decrease by		_	(No)
Expiration Enter the Amount (An "Inc	on Date (If no sunset clause in bailot, leave blat last year the levy will be in effect, if applicable of Increase Approved by Voters rease/Decrease of or an "Increase/Decrease by late Approved by Voters		(a)	(No)
Expiration Enter the Amount (An "Inc	on Date (If no sunset clause in bailot, leave blat last year the levy will be in effect, if applicable of Increase Approved by Voters rease/Decrease of or an "Increase/Decrease by late Approved by Voters		(a)	(No)
Expiration Enter the Amount (An "Inc	on Date (If no sunset clause in bailot, leave blat last year the levy will be in effect, if applicable of Increase Approved by Voters rease/Decrease of or an "Increase/Decrease by late Approved by Voters		(a)	(No)
Expiration Enter the Amount (An "Inc	on Date (If no sunset clause in bailot, leave blat last year the levy will be in effect, if applicable of Increase Approved by Voters rease/Decrease of or an "Increase/Decrease by late Approved by Voters		(a)	(No)

			* v		
		PRO FORMA - STATE AUDI' Tax Rate Form B	TOR'S REVIEW OF DATA SUB	MITTED	(20)
		For Political Subdivisions Othe	er Than School Districts Levying a	Single Rate on All Pro	perty
•	2880018				
		Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
		The final version of this form MUS			
		Calculation of New Voter Approved	d Tax Rate or Tax Rate Increase		
	year, the politic a resolution, a p Informational T	al subdivision wishes to no longer use the low- solicy statement, or an ordinance justifying its a	y reduction(s) taken in previous even numbered y cred tax rate ceiling to calculate its tax rate, it can action prior to setting and certifying its tax rate. Τhe is the rate that would be allowed had there been πο	hold a public hearing and pass he information on the	For Political Subdivision Use in Calculating its Tax Rate
6.		Tax Rate Ceiling or Voluntarily Re ummary, Line A if Increase to an Exis	duced Rate to Apply Voter Approved sting Rate, Otherwise 0)	Increase to.	
7.		oved Increased Tax Rate to Adjust ase of ballot, Line 5a + 1.ine 6. If an			
8.		rior Year Assessed Valuation orm A, Line 8)			
9.		Prior Year Adjusted Revenue by that existed in both years ne 8 /100)			
10.		Price Index (CPI) by the State Tax Commission			
11.	Permitted R (Line 9 x Lin	Revenue Growth for CPI ne 10)			
12.		eue Allowed from the Additional Vo ty that existed in both years ne [1])	oter Approved Increase		
13.	Adjusted Co (Form A, Lin	urrent Year Assessed Valuation nc 4)			
14.	This rate wil	oter Approved Increased Tax Rate I allow the same revenue as applying Year Assessed Value (Linc 8) Increas ine t3 x 100)			
15.	House Bill N 27, 2008 to I approved inc by applying by the consu- an existing le	evy a rate that is the greater of the increase (Line 14) in order to generate s the voter approved increase to the tot mer price index (Line 10). Enter this	g authorities that passed a voter approve crease approved by voters (Line 7) or the substantially the same revenue that would all assessed valuation at the time of the valuation at the time of the valuation, Line BB if this is new or a tempo	e adjusted voter id have been generated voter approval increased ary, Line C if increasing	

Tasout 1	PRO FORMA - STATE AUDI Tax Rate Form C For Political Subdivisions Other	
	Name of Political Subdivision	Political Subdiv
	The final version of this form MU:	ST be sent to the Count
	Debt Service Calculation for Genera	d Obligation Bonds Paid
	rate for Debt Service will be considered utstanding, and the debt fund reserves of	
	property taxes are levied and collected omputed using calendar year data.	on a calendar year basis

PRO.	FORMA -	STATE AUDI	TOR'S REVIEW	V OF DATA SUBMITTED
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	For Political Subdivisions Other Than S	chool Districts Levying a Si	ngle Rate on All Property
			Debt Service
	Name of Political Subdivision Po	olitical Subdivision Code	Purpose of Levy
	The final version of this form MUST be sent	to the County Clerk.	
	Debt Service Calculation for General Obligation	n Bonds Paid for with Property	Taxes.
	rate for Debt Service will be considered valid if, at outstanding, and the debt fund reserves do not exce		
	he property taxes are levied and collected on a caler computed using calendar year data.	dar year basis (January - Decem	ber), it is recommended that this
	Total current year assessed valuation obtained fro Tax Rate Form A, Line 1 Total)	m the County Clerk or Assessor	
(i th	Amount required to pay debt service requirement i.e. Assuming the current year is Year I, use Januar the (Year I) Form C). Include the principal and interpolication bond issues plus anticipated fees of any track calendar year.	y - December (Year 2) payments est payments due on outstanding	to complete general
w E	Estimated costs of collection (collector fees and co withholdings) and anticipated delinquencies. Experience in prior years is the best guide for estima Usually 2% to 10% of Line 2 above)		nd
(i tł	Reasonable reserve up to one year's paymentz i.e. Assuming the current year is Year 1, use Januar he (Year 1) Form C). It is important that the Debt S revent any default on the bonds.		
Jr	nclude payments for the year following the next cal	endar year accounted for on Line	2.
	Total required for debt service Line 2 · Line 3 + Line 4)		
S ci es	Anticipated balance at end of current calendar yes show the anticipated bank or fund balance at Decemurrent balance minus the amount of any principal of stimated investment earning Due before December of this tax into this amount.	iber 31st of this year (this will ed r interest due before December 3	1st plus any
1. ра ус	Property tax revenue required for debt service (Line 6 is subtracted from Line 5 because the debt service) asymmetric required for the next calendar year (Line 2 ear's payment (Line 4). Any current balance in the equirements so it is deducted from the total revenue.	rvice fund is only allowed to have) and the reasonable reserve of the fund is already available to meet	he following these
	Computation of debt service tax rate [(Line 7 / Line 1)] Round a fraction to the nearest one/one hundredth o		
). L	ess Voluntary Reduction By Political Subdivision	n	-
	Actual rate to be levied for debt service purposes Inter this rate on Line AA of the Tax Rate Summ		
	The tax rate levied may be lower than the rate composervice the debt requirements.	puted as long as adequate funds	are available



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Informational Tax Rate Data

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	<u>.</u>
aken i	age shows the information that would have been on the line items for the S n prior even numbered year(s). The information on this page should not be luntary reduction(s) taken in prior even numbered year(s) and follows the f	used in the current year unless the taxir	ng authority wishes to reverse	Based on Prior Year Tax Rate Ceiling as if No
Step 1	The governing body should hold a public hearing and adopt a resolution setting and certifying its tax rate.	, a policy statement, or an ordinance jus	tifying its action prior to	Voluntary Reductions
Step 2	Submit a copy of the resolution, policy statement, or ordinance to the Sta	ate Auditor's Office for review		were Taken
	Informational Tax Rate Summary Information	<u>n</u>	•	
A.	Prior Year Tax Rate Ceiling (Prior Year Informational Tax	ax Rate Data, Line F)		
B.	Current Year Rate Computed (Informational Tax Rate F	form A, Line 18 below)	•	
C.	Amount of Increase Authorized by Voters for Current	Year (Informational Tax Rate F	orm B, Line 15 below)	
D.	Rate to Compare to Maximum Authorized Levy [Line B (if no election), Otherwise Line C (if there was an	election)]		
E,	Maximum Authorized Levy (Most Recent Voter Approve	ed Rate)		
F.	Tax Rate Ceiting if No Voluntary Reductions were Take (Lower of Line D or E)	en in a Prior Even Numbered	Year	
	Informational Tax Rate Form A, Page 2 Informational	mation_		
9.	Percentage Increase in Adjusted Valuation [(Tax Rate F	orm A, Line 4 - Line 8) / Line 8	3 x 100]	
10.	Increase in Consumer Price Index as Certified by the Sta	ate Tax Commission.		<u> </u>
11.	Adjusted Prior Year Assessed Valuation (Tax Rate Form	1 A, Line 8)		
12.	(20) Tax Rate Ceiling From Prior Year (Informational	l Tax Rate Summary, Line A fro	om above)	
13.	Maximum Prior Year Adjusted Revenue from property to	that existed in both years. [(Line	e 11 x Line 12) / 100]	
14.	Permitted Reassessment Revenue Growth The percentage entered on Line 14 should be the lower of t A negative figure on Line 9 is treated as a zero for Line 14			.
15.	Additional Reassessment Revenue Permitted (Line 13 x	Uine 14)	•	
16.	Total Revenue Permitted in Current Year from property	that existed in both years. (Lin	e 13 + Line 15)	
17.	Adjusted Current Year Assessed Valuation (Form A, Li	ne 4)		
18.	Maximum Tax Rate Permitted by Article X, Section 22 Reduction was Taken [(Linc 16 / Line 17) x 100]	and Section 137.073 RSMo. II	No Voluntary	
	Informational Tax Rate Form B, Page 2 Inform	mation		
6.	Prior Year Tax Rate Ceiling to Apply Voter Approved (Informational Tax Rate Summary, Line A if Increase to an	Increase to.		
7.	Voter Approved Increased Tax Rate to Adjust (If an "Increase of" ballot, Tax Rate Form B, Line Sa - Lin		Tax Rate Form B. Line 5b)	
	Adjusted Prior Year Assessed Valuation (Tax Rate Form		,,	
	Maximum Prior Year Adjusted Revenue from property to		7 x Line 8 / 100)	
	Consumer Price Index (CPI) as Certified by the State Tax	•		
11.	Permitted Revenue Growth for CPI (Linc 9 x Line 10)			
	Total Revenue Allowed from the Additional Voter Appl from property that existed in both years. (Line 9 - Line 11)			\\
13.	Adjusted Current Year Assessed Valuation (Tax Rate F	form A, Line 4)		
	Adjusted Voter Approved Increased Tax Rate (Line 12			
	Amount of Rate Increase Authorized by Voters for the		,	
	(If Line 7 > Line 14, then Line 7, Otherwise, Line 14)			<u></u>

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(Date) (County Clerk's Signature) (County)			вв				
	(Date)	(County Clerk's Signature)	(County)			(Telephone)	

Purpose of Levy Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo. For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Political Subdivision Code The final version of this form MUST be sent to the County Clerk. Name of Political Subdivision Tax Rate Form A

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) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate certains to	alicy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data Sciences are	W (2011) 11 (1) (1) (1) (1) (1) (1) (1) (1) (
olitical subdivision wishes to	ing its tax rate. The information			(4)
even numbered year, the pu	uprior to setting and certify:	even numbered year(s)	(c) mo (amount of the control of th	(0)
n numbered year(s). If in an	dinance justifying its action	no previous voluntary reduction(s) taken in an even numbered year(,	(4)
cration any voluntary reduction(s) taken in previous ever	earing and pass a resolution, a policy statement, or an or	at would be allowed had there been no previous voluntar		(3)
Information on this page takes into consideration any voluntary reduction(s)	calculate its tax rate, it can hold a public hearing and pass a resolution, a poli-	the end of these forms provides the rate that would be allowed had there been		

		(a)	(b) Real Estate	(o)	(d) Personal		(Prior Method)
		Residential	Agricultural	Commercial	Property	Total	Calculation
	1. (20_) Current Year Assessed Valuation						
	Include the current locally and state assessed valuation obtained from the County Clerk, County Assessor, or connearable office	ed from					
	finalized by the local board of equalization.						
	2. Assessed Valuation of New Construction & Improvements 2(a) (b) & (c) · May be obtained from the County Clerk or County As 2(d) - [1, inc [(d) - 3(d) - 6(d) + 7(d) + 8(d)]	ements ounty Assessor					
	If negative, enter zero.						
	 Assessed Value of Newly Added Territory Obtained from the County Clerk or County Assessor 						
	4. Assessed Value of Real Property that Changed Subclass from the Prior Year and Was Added to a New Subclass in the Current Year Obtained from the County Clerk or County Assessor	car	Vear				
	5. Adjusted Current Year Assessed Valuation (Line 1 - Line 2 - Line 3 - Line 4)						
_	6 (20) Drior Voor Assessed Valuation						

Assessor or comparable office finalized by the local board of equalization.

Note: If this is different than the amount on the Prior Year Tax Rate Form A, Line 1 then revise the Prior Year tax rate form to re-calculate the Prior Year tax rate ceiling. Enter the revised Prior Year tax rate ceiling on the Current Year's Tax LOUIT FILE THE ASSESSED VALUATION
Include the prior year locally and state assessed valuation obtained from the County Clerk, County Rate Summary, Line A.

Assessed Value of Property Locally Assessed in Assessed Value in Newly Separated Territory Obtained from the County Clerk or County Assessor ۲, ×

Assessed Value of Real Property that Changed Subclass from the Prior Year and Was Subtracted from the Previously Reported Subclass Prior Year, but State Assessed in Current Year Obtained from the County Clerk or County Assessor œ,

Adjusted Prior Year Assessed Valuation (Line 6 - Line 7 - Line 8 - Line 9) 10.

Obtained from the County Clerk or County Assessor

Tax Rate Form A, Page 1 of 4

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate caling to setting and pass a resolution, a policy statement, or an ordinance justifying its action to setting and certifying its tax rate, it can hold he and pass a resolution, a policy statement, or an ordinance justifying its action to setting and certifying its tax rate. The information on the formational Tax Rate Data Summary at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s) Prior Method) Calculation Single Rate 20 Total Purpose of Levy Personal Property Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137,073, RSMo. ਉ For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property Commercial 3 PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Political Subdivision Code Agricultural Real Estate The final version of this form MUST be sent to the County Clerk, Residential Prior Year Voluntarily Reduced Rate in Non-Reassessment Year Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to <u>e</u> Maximum Prior Year Adjusted Revenue Permitted from property Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%, Percentage Increase in Adjusted Valuation of existing property Adjusted Current Year Assessed Valuation (Line 5) Limit Personal Property to the Prior Year Ceiling Adjusted Prior Year Assessed Valuation (Line 10) in the current year over the prior year's assessed valuation property that existed in both years. (Line 15 + Line 17) Additional Reassessment Revenue Permitted Revenue Permitted in the Current Year from that existed in both years [(Line 13 x Line 14) / 100] Name of Political Subdivision Do not enter less than 0%, nor more than 5%. Permitted Reassessment Revenue Growth HB 1150 & SB960 (Line 18 / Line 19 x 100) Fax Rate Form A Increase in Consumer Price Index Certified by the State Tax Commission [(Line 5 - Line 10) / Line 10] x 100 If Line 11 is negative, enter 0%. (Fax Rate Summary, Unic A) (Line 15 x Linc 16) 5. <u>+</u> 12, Š 6. 7 8 19 20. 21.

Tax Rate Form A, Page 2 of 4

Enter the Rate for the Prior Method Column on Line B of the Tax Rate Summary Page

Limit to the Prior Year Maximum Authorized Levy

23.

Enter the Most Recent Voter Approved Rate

Maximum Authorized Levy (Tax Rate Summary, Line E)

22.

Lower of Line 20, Line 21 (for Personal Property only), or

[Lower of Line 20 (Personal Property) or Line 14 (Personal Property)]

Information on this page takes into consideration any voluntary reduction(s) taken un previous even numbered year(s). If in an even numbered year, the political subcitvision wishes to no consideration and pass a resolution, a policy statement, or an ordinance justifying its acting and certifying its tax rate. The information on the Informational Tax Rate Data Summary at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken numbered year(s) Prior Method) Single Rate Calculation Total Purpose of Levy Property Personal Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137,073, RSMo. Ŧ For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property Commercial છ PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Political Subdivision Code Agricultural Real Estate The final version of this form MUST be sent to the County Clerk. [B Line 28 > 0, Then -Line 30 \times Line 27 / Line 5 \times 160 (limited to - Line 28), Otherwise 0] Residential Note: Revision Can Not Increase Personal Property Rate (HELINE 27 < or > 0 & Line 23 < Line 23 (Prior Method), Then Line 23, Otherwise 0] <u>a</u> Relative Ratio of Current Year Adjusted Assessed Valuation of the Current Year Adjusted Assessed Valuation of Rates being Revised Revenue Difference due to the multi rate calculation Rates being Revised [Line 29 / Line 29 (Total)] Name of Political Subdivision Blended Rate [Line 24 (Total) / Line 25 x 100] Total Assessed Valuation [Line 1 (Total)] Tax Rate Form A (If Line 28 > 0, Then Line 5, Otherwise 0) [Line 24 (Total) - Line 24 (Prior Method)] Tax Revenue [(Line 1 x Line 23) /100] Calculate Revised Rate(s) Rate(s) to be Revised Revision to Rate 31. 24. 26. 27. 28. 85 8

Tax Rate Form A, Page 3 of 4

(Form Revised 03-2016)

Fax Rate(s) Permitted Calculated Pursuant to Article X, Section 22 and Section 137,073 RSMo. (Line 33)

Enter Rate(s) on the Tax Rate Summary, Line B

Final Blended Rate [(Line 34 (Total) / Line 35) x 100]

Tax Revenue [(Line 1 x Line 33) / 100]
Total Assessed Valuation [Line 1 (Total)]

35.

36.

34.

Calculate Final Blended Rate

Revised Rate Rounded (If) Line $32 \le 1$, Then Round to a 3 - digit rate. Otherwise Round to a 4 - digit rate)

Revised Rate (Line 23 + Line 31)

33.

32.

Tax Rate Form A, Page 4 of 4

		PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED
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		REVIEW OF DATA SUB	MITTED		
KLARADAK JELE	ax Rate Form B				(20)
F	or Political Subdivisions Other Than Sci	hool Districts With a Separate	e Rate on Each Sub	Class of Pr	operty
ISSOUTH .		•			
<u> </u>	ame of Political Subdivision P	olitical Subdivision Code	Purpose of Levy		
Т	he final version of this form MUST be so	ent to the County Clerk.			
С	alculation of New Voter Approved Tax Ra	te or Tax Rate Increase			
nce the prior year isting tax or appro	tax rate computation, some political subdi- ved a new tax. From B is designed to doc	visions may have held elections ument the election.	s where voters appro-	ved an incr	ease in an
Date of Elec	ion				
Ballot Lang	tage ple ballot or state the proposition posed to	the voters exactly as it appears	d on the ballot.		
Attach a sam	he barrot of state the proposition posed to	the voters exactly as it appeare	d on the banon		
Election Res					
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	ults		(YE	<u></u>	(NO)
Expiration 1			(YE	S)	(NO)
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Enter the last Amount of I (An "Increas	Date year the levy will be in effect, if applicable nerease Approved by Voters (if this is as sof or an "Increase by") C	n increase to an existing rate).	(YE	a	(NO)
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		Tax Rate Form B							(20)
		For Political Subdivisions	Other Than So	chool Dis	stricts With	a Separate l	Rate on E	Each SubClass of	Property
		Name of Political Subdivisi	ion	Political :	Subdivision	Code	Purpose	of Levy	
		The final version of this fe	orm MUST be :	sent to th	e County (Clerk.			
		Calculation of New Voter A	Approved Tax R	ate or Ta	x Rate Incre	ease			
wish actio	es to no longer on prior to setting	nage takes into consideration any voluse the lowered tax rate ceiling to cal g and certifying its tax rate. The info- en no previous voluntary reduction(s	lculate its tax rate, it rination on the Infor	t can hold a mational Ti	public hearing ax Rate Data S	and pass a resol	lution, a poli	ey statement, or an ord	tinance justifying its
				Rea	l Estate				
		-	Residential	Agr	icultural	Commerci	ial Po	ersonal Property	Prior Method
5.	Tax Rate Sun	Tax Rate Ceiling or Volunt nmary, Line A an Existing Rate, Otherwise 0.	arily Reduced	Rate to A	Apply Vote	r Approved l	Increase t	to.	
		roved Increased Tax Rate to b, then Line 5a + Line 6b, ne 5b.	Adjust						
	Adjusted P. (Form A. Lin	rior Year Assessed Valuatio e 10)	n						
).		Prior Year Adjusted Reven y that existed in both years 8 / 100	ue						
0.		Price Index (CPI) by the State Tax Commission							
l.	Permitted I (Line 9 x Line	Revenue Growth for CPI e 10)							
2.		nue Allowed from the Addit that existed in both years e 11)	lional Voter Ap	proved 1	Increase				
3.	Adjusted C (Form A, Lin	urrent Year Assessed Value e 5)	ation						
14.	This rate will applying the		ax Rate						
15.	House Bill Nothat passed a levy a rate that (Line 7) or the order to gene have been get the total assessment.	Rate Increase Authorized by 0.506, passed in 2011 allows to voter approved increase after At at is the greater of the increase at a adjusted voter approved increase the substantially the same revenuerated by applying the voter approved valuation at the time of the the consumer price index (Line).	wing authorities agust 27, 2008 to pproved by voters as (Line 14) in the that would proved increase to voter approval	:	nt Year				
	increasing an	te Computed on the Tax Rate Su existing levy. Otherwise, on the ne BB if this is a new rate or a te	Tax Rate	ř					
	(If Line 7 > L Otherwise, Li	ine 14, Then Line 7, ine 14)							



Tax Rate Form C

(20_...)

DUR			Debt Service
	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
	The final version of this form MUST	be sent to the County Clerk.	
	Debt Service Calculation for General C	Obligation Bonds Paid for with Pro	perty Taxes.
ema evie	tax rate for Debt Service will be considered value outstanding, and the debt fund reserves ded and collected on a calendar year basis (Janudar year data.	not exceed the following year's pa	tyments. Since the property taxes are
	Total current year assessed valuation o (Tax Rate Form A, Line 1 Total)	btained from the County Clerk or C	County Assessor.
2.	Amount required to pay debt service re (i.e. Assuming the current year is Year I, the (Year I) Form C). Include the principal obligation bond issues plus anticipated fee next calendar year.	use January - December (Year 2) pal and interest payments due on our	payments to complete standing general
3.	Estimated costs of collection (collector twithholdings) and anticipated delinque estimating un-collectible taxes. (Usually 2	ncies. Experience in prior years is	
4.	Reasonable reserve up to one year's pay (i.e. Assuming the current year is Year 1, the (Year 1) Form C). It is important that prevent any default on the bonds. Include accounted for on Line 2.	use January - December (Year 3) p the Debt Service Fund have suffici	ent reserves to
5.	Total required for debt service (Line 2	+ Line 3 + Line 4)	•
5 .	Anticipated balance at end of current of Show the anticipated bank or fund balance current balance minus the amount of any 31st plus any estimated investment earning anticipated collections of this tax into this	e at December 31st of this year (the principal or interest payments due- igs due before December 31st). Do	before December
7.	Property tax revenue required for debt Line 6 is subtracted from Line 5 because to payments required for the next calendar y year's payments (Line 4). Any current bal so it is deducted from the total revenues re	the debt service fund is only allowed ear (Line 2) and the reasonable res ance in the fund is available to me	erve of the following et these requirements,
8.	Computation of debt service tax rate [0] If [(Line 7/1.ine 1) x 100] \leq 1, then round	Line 7 / Line 1) x 100] d to a 3-digit rate, otherwise round	to a 4-digit rate.
) .	Less Voluntary Reduction By Political	Subdivision	
).	Actual rate to be levied for debt service Enter this rate on the Tax Rate Summa		
*	The tax rate levied may be lower than the requirements.	rate computed as long as adequate	



	Name of Political Subdivision	Political Subdivis	sion Code	Purpose of Levy		
information on this	e information that would have been on the line iten page should not be used in the current year unless following steps in an even numbered year.					
Step 1 The gover its tax rate	rning body should hold a public hearing and adopt a s.	resolution, a policy states	nent, of an ordinance	pastifying its action p	rior to setting an	id certifying
Step 2 Submit a c	copy of the resolution, policy statement, or ordinan	cc to the State Auditor's O				
		Resident	Real Estate ial Agriculture		Personal Property	Prior Metho Single Rate
Prior Vear Tax	Rate Ceiling as defined in Chapter 137, R			Conuncreial	Property	- Single Kan
Changed or a Vol	untary Reduction was Taken in a Non-Reasse	essment Year.	Car Data			
(Prior Year Inform	national Tax Rate Data Summary, Line F)					
	Rate Computed Pursuant to Article X, Section 137.073 RSMo_H po Voter Approved					
[Informational Ta Method)]	x Rate Data Form A, Line 37 & Line 23 (Prio	or				
Adjusted to provid	e Increase Authorized by Voters for C de the revenue available if applied to the prio x Rate Data Form B, Line 16)			percentage of CP1.		
•	re to Maximum Authorized Levy to D ction) otherwise Line C]	etermine Tax Rate (Ceiling ———————		<u> </u>	
	horized Levy Enter the Most Recent Voter r Year Tax Rate Ceiling	Approved Rate				
	Fax Rate Ceiling Maximum Legal Rate to Tax Rate Ceiling (Lower of Line D or Line E)	Comply with Missouri	Laws			

Informational Tax Rate Data Form A, Page 1 of 4

(Form Revised 03-2016)

Prior Method) This forms shows fire information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current years and unibered year(s) and follows the following steps in an even numbered year. Step 1 - The government hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and eartifying its tax rate. Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review. Single Rate Calculation (20 Total Purpose of Levy Personal Property Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137,073, RSMo. Ð For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property Commercia Assessor or comparable office <u>finalized by the local board of equalization.</u> Noge: If this is different than the amount on the Prior Year Tax Rate Form A. Line 1 then revise the Prior Year tax rate form to re-calculate the Prior Year tax rate ceiling. Enter the revised Prior Year tax rate ceiling on the Current Year's Tax <u>છ</u> PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Political Subdivision Code Agricultural Real Estate Include the prior year locally and state assessed valuation obtained from the County Clerk, County The final version of this form MUST be sent to the County Clerk. Assessed Value of Real Property that Changed Subclass from the Prior Year Assessed Value of Real Property that Changed Subclass from the Prior Year and Was Subtracted from the Previously Reported Subclass Residentia **E** Include the current locally and state assessed valuation obtained from Assessed Valuation of New Construction & Improvements Informational Tax Rate Data Form A 2(a) (b) & (c) - Obtained from the County Clerk or County Assessor and Was Added to a New Subclass in the Current Year the County Clerk. County Assessor, or comparable office Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year Assessed Value in Newly Separated Territory Obtained from the County Clerk or County Assessor Adjusted Current Year Assessed Valuation Name of Political Subdivision Assessed Value of Newly Added Territory Adjusted Prior Year Assessed Valuation) Current Year Assessed Valuation (20) Prior Year Assessed Valuation 2(d) = [Line 1(d) - 3(d) - 6(d) + 7(d) - 8(d)]finalized by the local board of equalization (Line 1 - Line 2 - Line 3 - Line 4) (Line 6 - Line 7 - Line 8 - Line 9) Rate Summary, Line A. If negative, enter zero. \ddot{i} Э. 4, νi. ý ۲. ∞: ø. 10.

Informational Tax Rate Data Form A, Page 2 of 4

	AGE STATE	PRO FORMA - STATE AUDITOR'S	S REVIEW OF	REVIEW OF DATA SUBMITTED	0				
15		Informational Tax Rate Data Form A	шA)	(20)	
-		For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property	choo! Districts W	ith a Separate Rate on	Each SubClass of	Property			
	Tanografi	Name of Political Subdivision	Polit	Political Subdivision Code	-	Purpose of Levy			_
						San is another.			
		The final version of this form MUST be sent to the County Clerk, Computation of reassessment growth and rate for compliance with Ar	sent to the Count ate for compliance	ent to the County Clerk. In the Compliance with Article X, Section 22 and Section 137.073, RSMo.	1 22 and Section 137	7.073, RSMo.			
<u>⊨ 5 % %</u>	his form shows the it ress the taxing authored I - The governing co 2 - Submit a copy	This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information unless the taxing authunty wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year. Step 1 - The governing loady should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.	e Form A had no volur in prior even numbered on, a policy statement, State Auditor's Office	Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year prior even numbered year(s) and follows the following steps in an even numbered year. a, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.	in prior even numbered wing steps in an even nu action prior to setting an	year(s). The information on the information on the check year.	his form should not be us	ed in the current year	
			(a)	(b) Real Estate	(0)	(b)		(Prior Method)	1
_			Residential	Agricultural	Commercial	Property	Total	Single Rate Calculation	
=	. Percentage In in the current yes [(Line 5 - Line 1	11. Percentage Increase in Adjusted Valuation of existing property in the current year over the prior year's assessed valuation [(Line 5 - Line 10) / Line 10] x 100	perty						
12		Increase in Consumer Price Index Cerified by the State Tax Commission							1
13.		Adjusted Prior Year Assessed Valuation (Line 10)							
=	. (20) Prior \(\) (Informational \(\)	14. (20 Prior Year Tax Rate Ceifing (Informational Tax Rate Data Summary, Line A)							
	. Maximum Pri	 Maximum Prior Year Adjusted Revenue Permitted from property that existed in both years [(Line 13 x Line 14) / 100] 	ı property			}			
.91		Permitted Reassessment Revenue Growth Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%, If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.	or 5%.		A CARTA PARTY (Ide.	Avville i			
17.	. Additional Reass (Line 15 x Line 16)	Additional Reassessment Revenue Permitted (Linc 15 x Line 16)							
38		Revenue Permitted in the Current Year from property that existed in both years. (Line 15 + Line 17)				:			Ι
<u>5</u>	Adjusted Curr	19. Adjusted Current Year Assessed Valuation (Line 5)							i
20.	Tax Rate Perr	20. Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)	ed Prior to						
21.		Limit Personal Property to the Prior Year Ceiling [Lower of Line 20 (Personal Property) or Line 14 (Personal Property)]	Property)]						l
22.		Maximum Authorized Levy Enter the Most Recent Voter Approved Rate (Informational Data Tax Rate Data Summary, Line E)			'				
23.		Limit to the Prior Year Maximum Authorized Levy [Lower of Line 20, Line 2] (for Personal Property only), or Une 22]							
	Enter the Rate	Enter the Rate for the Prior Method Column on Line B of the Informational Data Tax Rate Data Summary	of the Informatio	onal Data Tax Rate Da	ıta Summary				Ī

(Prior Method) Single Rate Calculation This form shows the artiformation that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year). Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. (20 Total Purpose of Levy Personal Property Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137,073, RSMo. ਉ For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property Commercia 3 PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Political Subdivision Code Real Estate Agricultural The final version of this form MUST be sent to the County Clerk. Rate(s) to be Revised Note: Revision Can Not Increase Personal Property Rate [(If Line $27 < or > 0 \stackrel{?}{x}$ Line 23 < Line 23 (Prior Method), Then Line 23 Cotherwise 0] [If Line 28 > 0, Then -Lune 30 x 1 are 27 / Line 5 x 100 (limited to - Line 28), Otherwise 0] Residential 3 Relative Ratio of Current Year Adjusted Assessed Valuation of the Current Year Adjusted Assessed Valuation of Rates being Revised Revised Rate Rounded (FLine 32 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4 - digit rate) X, Section 22 and Section 137.073 RSMo. (Line 33) Enter Rate(s) on the Informational Tax Rate Data Summary, Line B Informational Tax Rate Data Form A Tax Rate(s) Permitted Calculated Pursuant to Article Revenue Difference due to the multi rate calculation Final Blended Rate [(Line 34 (Total) / Line 35) x 100] Rates being Revised [Line 29 / Line 29 (Total)] Name of Political Subdivision Blended Rate [Line 24 (Total) / Line 25 x 100] Total Assessed Valuation [Line 1 (Total)] Total Assessed Valuation [Line 1 (Total)] Tax Revenue [(Line 1 x Line 33) / 100] [Line 24 (Total) - Line 24 (Prior Method)] (If Line 28 > 0, Then Line 5, Otherwise 0) Tax Revenue [(Line 1 x Line 23) /100] Revised Rate (Line 23 · Line 31) Calculate Final Blended Rate Calculate Revised Rate(s) Revision to Rate 26. 5 28 29. 30, 32. 34. 35. 36. 33. 37.

Informational Tax Rate Data Form A, Page 3 of 4

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED	OR'S REVIEW OF	' DATA SUBMITTE	e			
Informational Tax Rate Data Form	Form A				(2)	(20
For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property	nan School Districts V	Vith a Separate Rate or	n Each SubClass of	Property		
Name of Political Subdivision	Poli	Political Subdivision Code	1	Purpose of Levy		
The final version of this form MUST be sent to the County Clerk. Computation of reassessment growth and rate for compliance with Ar	T be sent to the Coun and rate for compliand	t to the County Clerk. for compliance with Article X, Section 22 and Section 137.073, RSMo.	n 22 and Section 137	7.073, RSMo.		
This form shows its incentation that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year. Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. Step 2 - Submit a copy of the resolution, statement, or ordinance to the State Auditor's Office for review.	s for the Form A had no volu- taken in prior even numbers exolution, a policy statement e to the State Auditor's Office	orm: A had no voluntary reductions(s) been taken in prior even numbered year(s). The informatio prior even numbered year(s) and follows the following steps in an even numbered year: a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. Its Auditor's Office for review.	n in prior even numbered) owing steps in an even nur action prior to setting and	year(s). The information on mbered year. d certifying its tax rate.	this form should not be use	d in the current year
	(a)	(b) Real Estate	(3)	(d) Personal		(Prior Method)
	Residential	Agricultural	Commercial	Ргорецу	Total	Calculation
For Informational Purposes Only - Impact of the Multi Rate System 8. Revenue Calculated the Multi Rate Method I(Line 37 x Line 1) / 100	Aulti Rate System					
 Revenue Calculated Using the Single Rate Method [Line 23 (Prior Method) x Line 1) / 100] 						
 Revenue Differences Using the Different Methods (Line 38 - Line 39) 						
. Percent Change (Linc 40 / Line 39)						
For Informational Purposes Only - Biended Rate Calculation	Afculation					
2. Tax Rate Ceiling (Tax Rate Summary, Line F1)						
· Allowable Recoupment Rate (Fax Rate Summary, Line I)						
 Tax Rate Ceiling Including Recoupment (Line 42 + Line 43) 						
 Revenue from Tax Rate Ceiling Including Recoupment [(Linc 44 x Linc 45) / 100] 	#					
. Blended Tax Rate Ceiling Including Recoupment [Line 46 (Total) / Line 45 (Total) x 100] Voluntary Reduction (Tay Pair Summary 1 inc H)	e 46 (Total) / Line 45 (To	otal) x [00]		•		
9. Unadjusted Levy (Line 44 - Line 48)						
. Assessed Valuation (Line 1)						
. Revenue from Unadjusted Levy [Line 49 x Line 50 / 100] Rhandod Tay Para from the Handingted Levy H in: 51 /Treel)	[] (Total) (1 in \$0 (Total) v 1003	1001				
Sales Tax Reduction (Tax Rate Summary, Line G)		Inch		•		
. Adjusted Levy (Line 49 - Line 53)						
. Assessed Valuation (Line 1)						
Revenue from Adjusted Levy [Line 54 x Line 55 / 100]						
. Blended Tax Rate from the Adjusted Levy [Line 56 (Total) / Line 55 (Total) x 100]	otal) / Line 55 (Total) x 1	[00]		•		

(Form Revised 03-2016)

Informational Tax Rate Data Form A, Page 4 of 4

67	PRO FORMA - STATE AUDIT	OR'S REVIEW OF DATA SU	BMITTED		(20)
ĩ	Informational Tax Rate Data	Form B			(20)
	For Political Subdivisions Other Th	an School Districts With a Separa	ate Rate on Each Sub	Class of P	roperty
	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy		_
	The final version of this form MUST	F be sent to the County Clerk.	,		
	Calculation of New Voter Approved				
isti	the prior year tax rate computation, some political ting tax or approved a new tax. Form B is designed	subdivisions may have held election to document the election.	ns where voters appro	ved an incr	rease in an
	Date of Election				
	Ballot Language Attach a sample ballot or state the proposition po-	sed to the votors exactly as it appea	red on the ballot.		
	The star Day In				
	Election Results				
	Election Results		(YE	S)	(NO)
	Expiration Date	alianh ta	(YE	S)	(NO)
	Expiration Date Enter the last year the levy will be in effect, if app Amount of Increase Approved by Voters (if thi			S)	(NO)
	Expiration Date Enter the last year the levy will be in effect, if app Amount of Increase Approved by Voters (if thi (An "Increase of" or an "Increase by")	is is an increase to an existing rate). OR			(NO)
	Expiration Date Enter the last year the levy will be in effect, if app Amount of Increase Approved by Voters (if thi	is is an increase to an existing rate). OR		a	



Informational Tax Rate Data Form B

(20__)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the County Clerk.

This form shows the information that would have been on the line items for the Form A had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its

tax rate.

Step 2

Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Real Estate

Residential Agricultural Commercial Personal Property Prior Method

 Prior Year Tax Rate Ceiling or Voluntarily Reduced Rate to Apply Voter Approved Increase to. Informational Tax Rate Data Summary, Line A if Increase to an Existing Rate, Otherwise 0.

7. Voter Approved Increased Tax Rate to Adjust

If Line $5a \ge 0$, then Line 5a + Line 6a, otherwise, Line 5b.

8. Adjusted Prior Year Assessed Valuation

(Informational Tax Rate Data Form A, Line 10)

Maximum Prior Year Adjusted Revenue

from Property that existed in both years Line 7 x Line 8 / 100

10. Consumer Price Index (CPI)

as Certified by the State Tax Commission

11. Permitted Revenue Growth for CPI

(Line 9 x Line 10)

12. Total Revenue Allowed from the Additional Voter Approved Increase

from property that existed in both years (Line 9 + Line 11)

13. Adjusted C urrent Year Assessed Valuation

(Form A, Line 5)

14. Adjusted Voter Approved Increased Tax Rate

This rate will allow the same revenue as applying the Voter Approved Rate (Line 7) to the Prior year Assessed Value (Line 8) Increased by the CPI (Line 12 / Line 13 x 100)

15. Amount of Rate Increase Authorized by Voters for the Current Year

House Bill No. 506, passed in 2011 allows taxing authorities that passed a voter approved increase after August 27, 2008 to levy a rate that is the greater of the increase approved by voters (Linc 7) or the adjusted voter approved increase (Linc 14) in order to generate substantially the same revenue that would have been generated by applying the voter approved increase to the total assessed valuation at the time of the voter approval increased by the consumer price index (Linc 10).

Enter this Rate Computed on the Tax Rate Summary, Line C if increasing an existing levy. Otherwise, on the Tax Rate Summary, Line BB if this is a new rate or a temporary rate increase.

(If Line 7 ≥ Line 14, Then Line 7, Otherwise, Line 14)

Title 16—RETIREMENT SYSTEMS Division 10—The Public School Retirement System of Missouri Chapter 3—Funds of Retirement System

ORDER OF RULEMAKING

By the authority vested in the board of trustees under section 169.020, RSMo Supp. 2013, the board of trustees hereby amends a rule of The Public School Retirement System of Missouri as follows:

16 CSR 10-3.010 Payment of Funds to the Retirement System is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 1, 2016 (41 MoReg 744). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The Public School Retirement System of Missouri received one (1) comment on the proposed amendment.

COMMENT: The Missouri State Teachers Association provided a letter supporting the proposed amendment.

RESPONSE: No changes have been made to the proposed amendment as a result of this comment.

Title 16—RETIREMENT SYSTEMS
Division 10—The Public School Retirement System of
Missouri
Chapter 6—The Public Education Employee Retirement
System of Missouri

ORDER OF RULEMAKING

By the authority vested in the board of trustees under section 169.610, RSMo Supp. 2013, the board of trustees hereby amends a rule of The Public School Retirement System of Missouri as follows:

16 CSR 10-6.020 Source of Funds is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 1, 2016 (41 MoReg 744). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The Public Education Employee Retirement System of Missouri received one (1) comment on the proposed amendment.

COMMENT: The Missouri State Teachers Association provided a letter supporting the proposed amendment.

RESPONSE: No changes have been made to the proposed amendment as a result of this comment.

Title 20—DEPARTMENT OF INSURANCE, FINANCIAL INSTITUTIONS AND PROFESSIONAL REGISTRATION

Division 2205—Missouri Board of Occupational Therapy Chapter 1—General Rules

ORDER OF RULEMAKING

By the authority vested in the Missouri Board of Occupational Therapy under section 324.074, RSMo 2000, and sections 324.065 and 324.068, RSMo Supp. 2013, the board amends a rule as follows:

20 CSR 2205-1.050 Fees is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 1, 2016 (41 MoReg 835–838). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.