

Rules of Elected Officials

Division 40—State Auditor Chapter 3—Rules Applying to Political Subdivisions

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Title 15—ELECTED OFFICIALS

Division 40—State Auditor Chapter 3—Rules Applying to Political Subdivisions

15 CSR 40-3.010 Bond Registration

PURPOSE: This rule provides that in order to adequately review bond transcripts for compliance with various statutory requirements, two days are needed.

- (1) A complete signed and sealed copy of all bonds to be certified by the Missouri state auditor must be submitted with the transcript of proceedings authorizing the issuance of the bonds at least five (5) working days before the certification date. This will provide the auditor sufficient time to review the legal compliance of the bond transaction.
- (2) When the state auditor determines that good cause exists to waive the five (5)-working-day requirement, the bonds will be certified immediately after compliance with the laws has been found to exist.

AUTHORITY: section 29.100, RSMo 2000 and section 108.240, RSMo Supp. 2010.* Original rule filed June 27, 1974, effective July 7, 1974. Amended: Filed March 16, 2011, effective Sept. 30, 2011.

*Original authority: 29.100, RSMo 1945, amended 1993, 1995 and 108.240, RSMo 1939, amended 1977, 1983, 2002.

15 CSR 40-3.020 Reasonable Notice for Bonds Sold at Public Sale

PURPOSE: This rule defines the reasonable notice provision of section 108.170.1., RSMo, applicable to the public sale of bonds issued by Missouri's political subdivisions and assures that notice of the public sale of bonds is reasonably calculated to give potential bond purchasers an opportunity to bid at the public sale(s).

- (1) In determining whether or not to register bonds sold at a public sale pursuant to section 108.170.1., RSMo, compliance shall be deemed by the state auditor if the sale meets the following conditions:
- (A) Notice of the public sale of bonds contains the following:
 - 1. The name of the issuer;
- 2. The issue date, maturity date, amount to mature on each maturity date, and interest payment date;
- 3. The time, date, and place where bids will be received;

- 4. The name, address, and telephone number of a person from whom additional information may be obtained; and
- 5. Any additional information desired by the issuer;
- (B) Notice of the public sale of bonds is given—
- 1. By publication in at least one (1) newspaper of general circulation within the boundaries of the issuer of the bonds or, if no newspaper exists, in at least one (1) newspaper of general circulation within the county where the major portion of the issuer of the bond lies. The notice of public bond sale shall be published within a reasonable time prior to the date of public bond sale. Publication of the notice of public bond sale not more than twenty-five (25) days nor less than ten (10) days prior to the date of bond sale is *prima facie* reasonable; and
- 2. In addition, notice of public bond sale shall be given by one (1) of the following methods:
- A. By mailing copies of the notice of public bond sale within a reasonable time prior to the date of bond sale to a reasonable number of banks, investment banking firms, and other potential bond purchasers which are engaged in the purchase and sale of bonds issued by Missouri political subdivisions and to all other persons and firms requesting copies of the notice of public bond sale. Mailing the notice of the public bond sale at least ten (10) days prior to the date of bond sale is *prima facie* reasonable; or
- B. By publication in at least one (1) newspaper which is frequently subscribed to by banks, investment banking firms, and other potential bond purchasers which are engaged in the purchase and sale of bonds issued by Missouri political subdivisions. The notice shall be published within a reasonable time prior to the date of bond sale. Publication of the notice of public bond sale not more than twenty-five (25) days nor less than ten (10) days prior to the date of bond sale is *prima facie* reasonable.
- (2) A list of banks, investment banking firms, and other potential bond purchasers which are engaged in the purchase and sale of bonds issued by Missouri political subdivisions may be obtained by contacting the Local Government Analyst, Missouri State Auditor's Office, PO Box 869, Truman State Office Building, 301 West High, Jefferson City, MO 65102. Telephone (573) 751-4213.

AUTHORITY: section 29.100, RSMo 2000, and section 108.240, RSMo Supp. 2011.* Original rule filed May 11, 1982, effective Aug. 12, 1982. Amended: Filed Jan. 24,

1984, effective May 11, 1984. Amended: Filed March 1, 2012, effective Aug. 30, 2012.

*Original authority: 29.100, RSMo 1945, amended 1993, 1995 and 108.240, RSMo 1939, amended 1977, 1983, 2002.

15 CSR 40-3.030 Annual Financial Reports of Political Subdivisions

PURPOSE: This rule implements section 105.145, RSMo which provides for the state auditor to prescribe by rule the form of annual financial report to be filed by political subdivisions and the time within which the annual financial report shall be filed.

- (1) An annual financial report shall be filed with the State Auditor's Office by every political subdivision. The annual financial report shall be set forth on the financial report form available from the State Auditor's Office and on its website, or may be in a form determined by the political subdivision which shall contain, at a minimum, the following:
- (A) The balance at the beginning of the reporting period of each fund;
- (B) A summary of the receipts during the reporting period of each fund;
- (C) A summary of the disbursements during the reporting period of each fund;
- (D) The balance at the end of the reporting period of each fund;
- (E) A statement of the bonded indebtedness at the beginning and end of the reporting period; and
- (F) The property tax rate levied for each fund expressed in cents per one hundred dollars (\$100) assessed valuation.
- (2) In lieu of filing an annual financial report, a political subdivision may file an independent audit report prepared by a certified public accountant which, at a minimum, must contain the items listed in section (1) above.
- (3) Notwithstanding any other provision of this rule, a political subdivision whose cash receipts for the reporting period are ten thousand dollars (\$10,000) or less may file an annual financial report in a form determined by the political subdivision which need only contain the following:
- (A) The cash balance at the beginning of the reporting period of each fund;
- (B) A summary of cash receipts during the reporting period of each fund;
- (C) A summary of cash disbursements during the reporting period of each fund; and
- (D) The cash balance at the end of the reporting period of each fund.



- (4) The annual financial report shall be mailed to the State Auditor's Office at PO Box 869, Jefferson City, MO 65102, or emailed to PolySubFS@auditor.mo.gov.
- (5) An unaudited annual financial report shall be submitted within six (6) months after the end of the political subdivision's fiscal year; an audit report prepared by a certified public accountant shall be submitted within six (6) months after the end of the political subdivision's fiscal year; any such reports due between August 28, 2015, and November 30, 2015, may be filed on or before December 31, 2015.

AUTHORITY: section 105.145, RSMo Supp. 2013.* Original rule filed Oct. 13, 1983, effective Jan. 13, 1984. Amended: Filed June 29, 2006, effective Jan. 30, 2007. Amended: Filed March 1, 2012, effective Aug. 30, 2012. Amended: Filed Sept. 23, 2014, effective April 30, 2015. Emergency amendment filed Sept. 1, 2015, effective Sept. 11, 2015, expired March 8, 2016. Amended: Filed Sept. 1, 2015, effective March 30, 2016.

*Original authority: 105.145, RSMo 1965, amended 1983, 2009.

15 CSR 40-3.040 Revision of Property Tax Rates by School Districts

(Rescinded August 6, 1992)

AUTHORITY: section 137.073, RSMo 1986. Original rule filed April 15, 1985, effective Aug. 26, 1985. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.

15 CSR 40-3.050 Revision of Property Tax Rates by Political Subdivisions Other Than School Districts

(Rescinded August 6, 1992)

AUTHORITY: section 137.073, RSMo 1986. Original rule filed April 15, 1985, effective Aug. 26, 1985. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.

15 CSR 40-3.060 Revision of 1986 Property Tax Rates by School Districts

(Rescinded August 6, 1992)

AUTHORITY: 137.073, RSMo 1986. Original rule filed July 31, 1986, effective Oct. 11, 1986. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.

15 CSR 40-3.070 Revision of 1986 Property Tax Rates by Political Subdivisions Other Than School Districts

(Rescinded August 6, 1992)

AUTHORITY: section 137.073, RSMo 1986. Original rule filed July 31, 1986, effective Oct. 11, 1986. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.

15 CSR 40-3.080 Revision of 1987 Property Tax Rates by School Districts

(Rescinded August 6, 1992)

AUTHORITY: sections 137.073, RSMo 1986 and 137.115, RSMo Supp. 1987. Original rule filed Sept. 1, 1987, effective Dec. 12, 1987. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.

15 CSR 40-3.090 Revision of 1987 Property Tax Rates by Political Subdivisions Other Than School Districts

(Rescinded August 6, 1992)

AUTHORITY: sections 137.073, RSMo 1986. Original rule filed Sept. 1, 1987, effective Dec. 12, 1987. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.

15 CSR 40-3.100 Revision of Property Tax Rates by School Districts

(Rescinded February 28, 2001)

AUTHORITY: section 137.073.6., RSMo 1994. Original rule filed Jan. 3, 1992, effective Aug. 6, 1992. Amended: Filed June 14, 1994, effective Nov. 30, 1994. Emergency amendment filed June 14, 1996, effective June 24, 1996, expired Dec. 20, 1996. Amended: Filed June 14, 1996, effective Nov. 30, 1996. Emergency rescission filed July 14, 2000, effective July 24, 2000, expired Feb. 22, 2001. Rescinded: Filed July 14, 2000, effective Feb. 28, 2001.

15 CSR 40-3.110 Revision of Property Tax Rates by Political Subdivisions Other Than School Districts

(Rescinded February 28, 2001)

AUTHORITY: section 137.073.6., RSMo 1994. Original rule filed Jan. 3, 1992, effective Aug. 6, 1992. Amended: Filed June 14, 1994, effective Nov. 30, 1994. Emergency amendment filed June 14, 1996, effective June 24, 1996, expired Dec. 20, 1996. Amended: Filed June 14, 1996, effective Nov. 30, 1996. Emergency rescission filed July 14, 2000, effective July 24, 2000, expired Feb.

22, 2001. Rescinded: Filed July 14, 2000, effective Feb. 28, 2001.

15 CSR 40-3.120 Calculation and Revision of Property Tax Rates

(Rescinded November 30, 2016)

AUTHORITY: section 137.073.6., RSMo Supp. 1999. A version of this rule was previously filed as 15 CSR 40-3.100 and 15 CSR 40-3.110. Emergency rule filed July 14, 2000, effective July 24, 2000, expired Feb. 22, 2001. Emergency rescission filed Sept. 24, 2004, effective Oct. 4, 2004, expired April 1, 2005. Original rule filed July 14, 2000, effective Feb. 28, 2001. Rescinded: Filed March 24, 2016, effective Nov. 30, 2016.

15 CSR 40-3.125 Calculation and Revision of Property Tax Rates by School Districts

PURPOSE: This rule clarifies the current procedure that applies to all school districts and is designed to implement section 137.073, RSMo, as it applies to calculating and revising property tax rates. Under the Missouri Constitution, Article X, Section 22, and section 137.073, RSMo, school districts must calculate their annual tax rate ceilings and submit them to the Missouri State Auditor's Office.

- (1) The following forms may be used by school districts as applicable to substantiate the tax rate ceilings before submission of the information via the Missouri State Auditor's Office website portal, which is accessible by obtaining a username and password from the Missouri State Auditor's Office. If a school district is unable to submit the information via the website, the school district may submit these forms via mail to, Missouri State Auditor's Office, Attention: Tax Rate Section, PO Box 869, Jefferson City, MO 65102.
- (2) Single Tax Rate—The following forms with instructions for single tax rate review have been adopted and approved for use by school districts (not wholly in St. Louis County):
- (A) Tax Rate Summary—For School Districts Levying a Single Rate on All Property, included herein;
- (B) Tax Rate Form A—For School Districts Levying a Single Rate on All Property, included herein;
- (C) Tax Rate Form B—For School Districts Levying a Single Rate on All Property, included herein;
- (D) Tax Rate Form C—For School Districts Levying a Single Rate on All Property, included herein;

- (E) Informational Tax Rate Data—For School Districts Levying a Single Rate on All Property, included herein;
- (F) Tax Rate Form G—For School Districts Levying a Single Rate on All Property, included herein; and
- (G) Tax Rate Form H—For School Districts Levying a Single Rate on All Property, included herein.
- (3) Multi Tax Rate—The following forms with instructions for multi tax rate review have been adopted and approved for use by school districts levying a separate rate on each subclass of property (wholly in St. Louis County):
- (A) Tax Rate Summary—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;
- (B) Tax Rate Form A—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;
- (C) Tax Rate Form B—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;
- (D) Tax Rate Form C—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;
- (E) Informational Tax Rate Data Summary—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;
- (F) Informational Tax Rate Data Form A—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;
- (G) Informational Tax Rate Data Form B—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;
- (H) Tax Rate Form G—For School Districts With a Separate Rate on Each SubClass of Property, included herein; and
- (I) Tax Rate Form H—For School Districts With a Separate Rate on Each SubClass of Property, included herein.
- (4) If revisions or amendments to any information on the tax rate forms need to be made after submission to the State Auditor's Office, the revisions shall be made via the Missouri State Auditor's Office website portal.



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l de la constante de la consta			CK SKEVIEW OF D	ATA SUBMIT		20)
		Tax Rate Summary	St. I. D AT I. I	DO OBCOTA	`	*****
K	PERSON BL	For SCHOOL DISTRICTS Levying	g a Single Rate on ALL I	rkOrtkii		
		Name of Political Subdivision	Political Subdivision	on Code I	Purpose of Levy	<u></u>
		The final version of this form MUS	Γ be sent to the County (
The	information to	complete the Tax Rate Summary is available			hed forms, or computed on the	nis page.
	the political sub resolution, a pol	this page takes into consideration any voluntary of division wishes to no longer use the lowered tax licy statement, or an ordinance justifying its action if the end of these forms provides the rate that wo s)	rate ceiling to calculate its tax ra in prior to setting and certifying:	ite, it can hold a publi its tax rate. The infor	ic hearing and pass a mation on the Informational	For Political Subdivision Use in Calculating its Tax Rate
A.	taken in a Non-l	Fax Rate Ceiling as defined in Chapter 137 Reassessment Year. (Prior Year Tax Rate Summi Rate Summary, Line F in Even Numbered Year)			Voluntary Reduction was	
В.		ar Rate Computed Pursuant to Article X oproved Increase (Tax Rate Form A, Line .		Constitution and Se	ection 137.073, RSMo.	
C.	Greater of the applied to the Increase to t	Rate Increase Authorized by Voters (e Voter Approved Increase or Voter Ap e prior assessment & increased by the C the Total Operating Levy up to \$2.75 ool Board Decided to Use Amend. 2 (if	pproved Increase Adjusted Pl%. (Tax Rate Form B, per Amendment 2, If A)	Line 16)	evenue available if OR	
D.		tpare to Maximum Authorized Levy election), Otherwise Line C (if there was an		Ceiling		
E.		suthorized Levy Greater of the 1984 rate for Year Line E or Current Year Line D (if the Court of the Court			ne Ej	
F.	Current Yea	ar Tax Rate Ceiling (Lower of Line D	or E) Maximum Legal R	ate to Comply w	ith Missouri Laws	
GI.	Circle the typ	ed Proposition C (Sales Tax) Reduction of waiver your district has you fit of the DESE Prop C Reduction Work	Full Partial	No	If Applicable	
G2.		equired Reduction 1st Class Charter Rate to the County(ies) taken from T		NOT Submitting	g an Estimate Non-	
Ħ.	WARNING: A	ary Reduction By School District tak A VOLUNTARY REDUCTION TAKEN IS R THE FOLLOWING YEAR			VER THE TAX RATE	
I.	Plus Allowal	ble Recoupment Rate added to the Te	x Rate Ceiling (Line F), II	Applicable (Attac	h Form G or H)	
J.	Tax Rate To	Be Levied (Line F - Line G1 - Line G2 -	Line H + Line I)			
AA,	Rate To Be I	Levied For Debt Service If Applicable ((Tax Rate Form C. Line 12)			
BB.	Approved Incr	Special Purpose Rate Authorized By easo or Voter Approved Increase Adjusted P1%. (Tax Rate Form B, Line 16 if a Diffi	to provide the revenue availa			
CER	TIFICATIO)N				-
l, the	undersigned.	(Office) of		(School District)	levying a rate in
		County(ies) do hereby certify that the	he data set forth above and	d on the accompa	nying forms is true and a	ccurate to
he be	est knowledge	and belief. Please complete Line G -	BB, sign this form, and i	return to the Co	unty Clerk(s) for final co	ertification.
	(Date)	(Signature)	(Pr	int Name)	(Teleph	one)
Prope	osed rate to b	e entered on tax books by County Cl	erk	·	•	•
Basec	l on Certifica	tion from the Political Subdivision:	Lines J	AA	ВВ	
		RSMo, states that no tax rate shall be expressing provisions of this section.	stended on the tax rolls by	the county clerk	unless the political subdi	vision has
	(Date)	(County Clerk's Signature)		County)	(Teleph	one)

Tax Rate Summary



|--|

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

(20__)

For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY

	The final version of	of this form M	IUST be sent	t to the County Clerk.		
	Computation of rea	ssessment gro	wth and rate t	for compliance with Article X	K, Section 22 and Secti	on 137.073, RSMo.
(20) Cu	rrent Year Assessed	Valuation				
	current locally assess of equalization.	ed valuation o	btained from	the County Clerk, County As	ssessor, or comparable	office <u>finalized by the</u>
(a)		4	(b)		=	
-	(Real Estate)			(Personal Property)		(Total)
Assessed V	aluation of New Cor	istruction and	d Improveme	ents		
2(a) - Obtai	ined from the County	Clerk or Coun	ty Assessor			
2(b) - Incre	ase in Personal Prope	rty. Use the fo	rmula listed ı	ander Line 2(b).		
(a)		4	(b)		=	
_	(Real Estate)	-		ne 1(b) - 3(b) - 5(b) + 6(b) + Line 2b is Negative, Enter 7		(Total)
	alue of Newly Addedorom the County Clerk		sessor.			
(a)		_	(b)			
[Line 1 (To	(Real Estate) Current Year Assesse ttal) - Line 2 (Total) -	Line 3 (Total)		(Personal Property)		(Total)
[Line 1 (To (20) Prio	Current Year Assessed tal) - Line 2 (Total) - Dur Year Assessed Valor year locally assessed	Line 3 (Total)		(Personal Property) the County Clerk, County As:	sessor, or comparable	
[Line 1 (To (20) Prio Include prio local board Note: If this	Current Year Assessed tall) - Line 2 (Total) - or Year Assessed Valor year locally assessed of equalization.	Line 3 (Total) uation d valuation ob amount on the	otained from t Prior Year F	the County Clerk, County Ass form A, Line 1, then revise th	e Prior Year tax rate fo	office <u>finalized by the</u>
[Line 1 (To (20) Prio Include prio local board Note: If this	Current Year Assessed tall) - Line 2 (Total) - or Year Assessed Valor year locally assessed of equalization.	Line 3 (Total) uation d valuation ob amount on the	otained from t Prior Year F	the County Clerk, County As:	e Prior Year tax rate fo	office <u>finalized by the</u>
[Line 1 (To (20) Prio Include prio local board Note: If this Prior Year	Current Year Assessed tall) - Line 2 (Total) - or Year Assessed Valor year locally assessed of equalization.	Line 3 (Total) uation d valuation ob amount on the	otained from t <u>Prior Year F</u> Prior Year Ta	the County Clerk, County Ass form A, Line 1, then revise th	e Prior Year tax rate fo	office <u>finalized by the</u>
[Line 1 (To (20) Prio Include prio local board Note: If this Prior Year (a) Assessed V	Current Year Assessed tall) - Line 2 (Total) - or Year Assessed Valor year locally assessed of equalization. It is different than the Tax Rate Ceiling. Ent	Line 3 (Total) Luation Ed valuation of the er the revised arted Territor	otained from t Prior Year F Prior Year Ta (b) y	the County Clerk, County Ass form A, Line 1, then revise th fax Rate Ceiling on this year's	e Prior Year tax rate fo	office <u>finalized by the</u> orm to re-calculate the ine A.
[Line 1 (To (20) Prio Include prio local board Note: If this Prior Year (a) Assessed V	otal) - Line 2 (Total) - or Year Assessed Valor year locally assessed of equalization. s is different than the Tax Rate Ceiling. Ent (Real Estate)	Line 3 (Total) Luation Ed valuation of the er the revised arted Territor	otained from t Prior Year F Prior Year Ta (b) y	the County Clerk, County Ass form A, Line 1, then revise th fax Rate Ceiling on this year's	e Prior Year tax rate fo	office <u>finalized by the</u> orm to re-calculate the ine A.
[Line 1 (To (20) Prio Include pric local board Note: If this Prior Year (a) Assessed V Obtained fr	otal) - Line 2 (Total) - or Year Assessed Valor year locally assessed of equalization. s is different than the Tax Rate Ceiling. Ent (Real Estate)	Line 3 (Total) Luation Ed valuation of the er the revised arted Territor	Prior Year F Prior Year Ta (b) y sessor.	the County Clerk, County Ass form A, Line 1, then revise th fax Rate Ceiling on this year's	e Prior Year tax rate fo	office <u>finalized by the</u> orm to re-calculate the ine A.
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[Line 1 (To (20) Prio Include prio local board Note: If this Prior Year (a) Assessed V Obtained fr (a) Assessed V	or Year Assessed Valor Year Assessed Valor Year Assessed Valor year locally assessed of equalization. Is is different than the Tax Rate Ceiling. Ent (Real Estate) Alue of Newly Separate (Real Estate) (Real Estate) (Real Estate)	Line 3 (Total) Justion Ed valuation obtainment on the er the revised	Prior Year F. Prior Year F. (b) y sessor. (b) (b) In Prior Ye	the County Clerk, County Associated Associat	e Prior Year tax rate fo Tax Rate Summary, L 	office <u>finalized by the</u> orm to re-calculate the ine A. (Total)
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(Form Revised 03-2016)

Tax Rate Form A, Page 1 of 2



	For SCHOOL DISTRICTS LA	evying a Single Rate on ALL PRO	PERTY	
TOSOUT	For School Districts Le	a ying a single Rate on ALL FRO	A LRT	
	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
	The final version of this form MU	ST be sent to the County Clerk.		
	Computation of reassessment growt	th and rate for compliance with Article	X. Section 22 and Section	on 137.073, RSMo.
numbers hearing informa	ion on this page takes into consideration any voluntal dyear, the political subdivision wishes to no longer und pass a resolution, a policy statement, or an ordination on the Informational Tax Rate Data at the end of voluntary reduction(s) taken in an even numbered yet	use the lowered tax rate ceiling to calculate its ta- unce justifying its action prior to setting and certi- these forms provides the rate that would be allow	x rate, it can hold a public fying its tax rate. The	For Political Subdivision Use it Calculating its Tax Rate
assesse	tage Increase in Adjusted Valuation of a d valuation. 4 - Line 8) / Line 8] x 100	existing property in the current year ov	er the prior year's	
). Increa	se in Consumer Price Index as Certified	by the State Tax Commission.		
l. Adjus	ed Prior Year Assessed Valuation (Line	8)		
2. (20)	Tax Rate Ceiling From Prior Year (Tax	Rate Summary, Line A)		
	um Prior Year Adjusted Revenue from [1 x Line 12)/100]	Locally Assessed Property that exist	ed in both years	
	um Prior Year Revenue from State Ass d by the Department of Elementary & Sec			
. Total	djusted Prior Year Revenue (Line 13 +	Line 14)		
The pe	ted Reassessment Revenue Growth centage entered on Line 16 should be the negative figure on Line 9 is treated as a ze 6.			
7. Additi	onal Revenue Permitted (Line 15 x Line	16)		
	tevenue Permitted in Current Vear operty that existed in both years. (Line 15	+ Line 17)		
should	ted Current Year Revenue from State A use its best estimate. (i.e. same amount as age increase in state assessed valuation pe	Line 14, current year's Line 14 multipl	lied by the	
	mount declines substantially from the amo the reasons for such difference.	ount on Line 14, please provide writter	documentation to	
	e Permitted from Existing Locally Asse 8 - Line 19)	essed Property *		
l. Adjust	ed Current Year Assessed Valuation (Li	ine 4)		
[{Line Round	um Tax Rate Permitted by Article X, S 20 / Line 21) x 100] a fraction to the nearest one/one hundredth	n of a cent.	•	
	his rate on Tax Rate Summary, Line B.			
computer crty), mult	he total property tax revenues BILLED for the ply Line 1 by the rate on Line 22 and divide b	current year (including revenues from all t y 100. The property tax revenues BILLED	new construction & improvement would be used in estimating	rements & annexed
				31

Tax Rate Form A, Page 2 of 2



	PRO FORMA - STATE AUDITOR'S REVIEW OF DATA Tax Rate Form B For SCHOOL DISTRICTS Levying a Single Rate on ALL 1		(20)
	Name of Political Subdivision Political Subdivision Cod The final version of this form MUST be sent to the County Clerk. Calculation of New Voter Approved Tax Rate or Tax Rate Increase		
isiting tax or a	car tax rate computation, some political subdivisions may have held electron a new tax. From B is designed to document the election.	tions where the voters approved an	increase in an
Date of El Ballot Lan Attach a sa		ared on the ballot.	
3. Election R	esults		
	Date (If no sunset clause in ballot, leave blank) ast year the levy will be in effect, if applicable.	(Yes)	(No)
Indicate wh	osition C Waiver nother the district obtained a new waiver to eliminate part or all of the re C Reduction.	quired	
Proposition			
Proposition			
Proposition			
	e election results on the Proposition C Waiver		
Indicate th 6. Amount of (An "Increa	e election results on the Proposition C Waiver Increase Approved by Voters Increase of or an "Increase/Decrease by") OR Approved by Voters	(Yes)	(No)

Tax Rate Form B, Page 1 of 2



	PRO FORMA - STATE AUDIT Tax Rate Form B	OR'S REVIEW OF DATA SUBMITTED	(20)
		ying a Single Rate on ALL PROPERTY	
	Name of Political Subdivision	Political Subdivision Code Purpose of Levy	
	The final version of this form MUS	f be sent to the County Clerk.	
	Calculation of New Voter Approved	Tax Rate or Tax Rate Increase	
itical subdivision wi icy statement, or ar	vishes to no longer use the lowered tax rate ceiling n ordinance justifying its action prior to setting and	n(s) taken in previous even numbered year(s). If in an even numbered year, the to calculate its tax rate, it can hold a public hearing and pass a resolution, a certifying its tax rate. The information on the Informational Tax Rate Data at heen no previous voluntary reduction(s) taken in an even numbered year(s)	For Political Subdivision Use i Calculating its Tax Rate
	r Tax Rate Ceiling or Voluntarily Red Summary, Line A if Increase to an Exist	uced Rate to Apply Voter Approved Increase to. ing Rate. Otherwise 0)	
8. Voter App	proved Increased Tax Rate to Adjust rease of" ballot, Line 6a + Line 7. If an "		
	Prior Year Assessed Valuation Form A, Line 8)		
10. Maximum	Prior Year Adjusted Revenue crty that existed in both years		
11. Consumer	Price Index (CP1) I by the State Tax Commission		
12. Permitted (Line 10 x	Revenue Growth for CPJ Line 11)		
	enue Allowed from the Additional Vot erty that existed in both years Line 12)	er Approved Increase	
14. Adjusted ((Form A, L	Current Year Assessed Valuation ine 4)		
This rate w Assessed V	Voter Approved Increased Tax Rate rill allow the same revenue as applying t alue (Line 9) Increased by the CPI (Lin line 14 x 100)	he Voter Approved Increase Rate (Line 8) to the Prior Year e 11).	
House Bill 27, 2008 to approved in by applying by the cons an existing	levy a rate that is the greater of the increase (Line 15) in order to generate sugther voter approved increase to the total numer price index (Line 11). Enter this F	authorities that passed a voter approved increase after August rease approved by voters (Line 8) or the adjusted voter betantially the same revenue that would have been generated assessed valuation at the time of the voter approval increased tate Computed on the Tax Rate Summary, Line C if increasing pary, Line BB if this is a new or a temporary rate increase.	- 10

Tax Rate Form B, Page 2 of 2



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PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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The same			Debt Service
	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
	The final version of this form MUST	•	
	Debt Service Calculation for General C	Obligation Bonds Paid for with Prope	rty Taxes.
rema	tax rate for Debt Service will be considered ain outstanding, and the debt fund reserved	s do not exceed the following year's p	payments.
Sinc levy	the property taxes are levied and collect be computed using calendar year data.	ed on a calendar year basis (January	- December), it is recommended that this
1. Total o (Tax R	current year assessed valuation obtained ate Form A, Line I Total)	from the County Clerk or Assessor.	
(i.e. As the (Yo obligat next ca	nt required to pay debt serive requirem suming the current year is Year 1, use Jar car 1) Form C). Include the principal and i ion bond issues plus anticipated fees of an alendar year.	nuary - December (Year 2) payments interest payments due on outstanding by transfer agent or paying agent due	to complete general during the
withho Experi	nted costs of collection (collector fees & oldings) and anticipated delinquencies. ence in prior years is the best guide for esty 2% to 10% of Line 2 above)		
(i.e. As	nable reserve up to one year's payment suming the current year is Year 1, use Jarear 1) Form C). It is important that the Det any default on the bonds.	nuary December (Year 3) payments t bt Service Fund have sufficient reser	a complete ves to
Includ	e payments for the year following the nex	t calendar year accounted for on Line	<u> </u>
5. Total	required for debt service (Line 2 + Line	3 + Line 4)	
Show to current estima	pated balance at end of current calenda the anticipated bank or fund balance at Do t balance minus the amount of any princip ted investment carning due before Decem tax into this amount.	comber 31st of this year (this will ed all or interest due before December 3	1st plus any
Line 6 payme year's	rty tax revenue required for debt service is subtracted from Line 5 because the deb- nts required for the next calendar year (Li- payment (Line 4). Any current balance in the ements so it is revenues required for Debt	at service fund is only allowed to have ine 2) and the reasonable reserve of the the fund is already available to meet	he following
(Janua estima	ated revenue from state assessed proper ary - December) - Must be estimated by the te would be the same amount as the state of Fund in the prior year.	the school district. In most instances	a good
	ne required from locally assessed prop 7 - Line 8)	erty for debt service	
	utation of debt service tax rate [(Line 9 a fraction to the nearest one/one hundred		
L Less V	oluntary Reduction By School District		
	I rate to be levied for debt service purp this rate on Line AA of the Tax Rate S		
	tax rate levied may be lower than the rate	computed as long as adequate funds	are available

(Form Revised 03-2016)

Tax Rate Form C





PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

(20__)

Informational Tax Rate Data

For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY

	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
taker	page shows the information that would have been on the line items for the in prior even numbered year(s). The information on this page should not coluntary reduction(s) taken in prior even numbered year(s) and follows the	be used in the current year unless the taxin	ng authority wishes to reverse	Based on Prior Year Tax Rate Ceiling as if No
Step	The governing body should hold a public hearing and adopt a reso setting and certifying its tax rate	lution, a policy statement, or an ordinance	justifying its action prior to	Voluntary Reductions
Step	Submit a copy of the resolution, policy statement, or ordinance to	the State Auditor's Office for review		were Taken
	Informational Tax Rate Summary Information	<u>on</u>		
A.	Prior Year Tax Rate Ceiling (Prior Year Informational Tax	Rate Data, Line F)		
В.	Current Year Rate Computed (Informational Tax Rate Fo	orm A, Line 22 below)		
C,	Amount of Increase Authorized by Voters for Current	Year (Informational Tax Rate Form	mB. Line 16 below)	
υ.	Rate to Compare to Maximum Authorized Levy [Line	B (if no election), Otherwise Linc C (i	if there was an election)]	
E.	Maximum Authorized Levy [Greater of Prior Year Line E or C	urrent Year Line D (if there was an election	on). Otherwise Prior Year Line EJ	
F.	Tax Rate Ceiling if No Voluntary Reductions were Tal	ken in a Prior Even Numbered \	Year (Lower of Line D or E)	
	Informational Tax Rate Form A, Page 2 Informational	<u>rmation</u>		
9.	Percentage Increase in Adjusted Valuation [(Tax Rate	Form A. Line 4 - Line 8) / Line 8 x 10	00]	
10.	Increase in Consumer Price Index as Certified by the Sta	te Tax Commission.		
11.	Adjusted Prior Year Assessed Valuation (Tax Rate Fore	n A, Line 8)		
12.	(20) Tax Rate Ceiling From Prior Year (Information	al Tax Rate Summary, Linc A from	m above)	
13.	Maximum Prior Year Adjusted Revenue from Locally [(Line 11 x Line 12) / 100]	Assessed Property that existed in	both years.	
14.	Maximum Prior Year Adjusted Revenue from State A	ssessed Property (before reducti	ions). Provided by DESE	
15.	Total Adjusted Prior Year Revenue (Line 13 Line 14)			
16.	Permitted Reassessment Revenue Growth The percentage entered on Line 16 should be the lower of the ac A negative figure on Line 9 is treated as a zero for Line 16 purpo			
17.	Additional Reassessment Revenue Permitted (Line 15 x	Line 16)		
18.	Total Revenue Permitted in Current Year from property	that existed in both years, (Line 15 +	Line 17)	
19.	Estimated Current Year Revenue from State Assessed	Property (before reductions) es	timated by school district	
20.	Revenue Permitted from Existing Locally Assessed Pro	operty (Line 18 - Line 19)		
21.	Adjusted Current Year Assessed Valuation (Form A, Li	ne 4)		
22.	Maximum Tax Rate Permitted by Article X, Section 27 was Taken [(Line 20 / Line 21) x 100]	2 and Section 137.073 RSMo. If	No Voluntary Reduction	
	Informational Tax Rate Form B, Page 2 Informational Tax Rate Form B, Page 2 Information B, Page 3 Information B, Page 4 Information	rmation		
7.	Prior Year Tax Rate Ceiling to Apply Voter Approved (Informational Tax Rate Summary, Line A if Increase to an Exis			
8.	Voter Approved Increased Tax Rate to Adjust (If an "Increase of" ballot, Tax Rate Form B, Line 6a + Line 7. If an "In	crease to" ballot, Tax Rate Form B, Line 6	(b)	
9.	Adjusted Prior Year Assessed Valuation (Tax Rate For	n A, l.ine 8)		
10.	Maximum Prior Year Adjusted Revenue from property t	hat existed in both years. (Line 8 x Li	ine 9 / 100)	
11.	Consumer Price Index (CPI) as Certified by the State Tax (Commission.		
12.	Permitted Revenue Growth for CPI (Line 10 x Line 11)			
13.	Total Revenue Allowed from the Additional Voter App (Line 10 + Line 12)	proved Increase from property that	existed in both years.	
14.	Adjusted Current Year Assessed Valuation (Tax Rate	Form A, Line 4)		
15.	Adjusted Voter Approved Increased Tax Rate (Line 13	/ Line 14 x 100)		
16.	Amount of Rate Increase Authorized by Voters for the	Corrent Year (If Line 8 > Line 15, t	hen Line 8, Otherwise, Line 15)	

(Form Revised 03-2016)

Informational Tax Rate Data



Sussian S	For School Districts Levyin	ng a Single Rate on ALI.	. PROPERTY		
	Name of School District	Political	Subdivision Code	Purpose of Levy	
	LATION OF ALLOWED REC NCE WITH SECTION 137,073		ATION OF FIRST YEAR	OF RECOUPMENT TAKEN	
judicial cou described a forms for ea	nts are reduced after tax rates a art or are due to clerical correction. A political subdivision and year that is affected. These and should be attached.	ons, the existing tax rate c may document these chan	cifing may be revised to ges by filing revised co	compensate for the changes opies of each of the tax rate	
valuation ar	pletion of this form, revisions ar ad revised tax rate ceiling. Revis form is filed.				
the revenue	ng revisions, a political subdivi es it was entitled to receive fo t is permissible and document to	r the prior year(s) affecte	d by the revisions. The	steps below determine if a	
Start with t	the oldest prior year (if applica	able) and work forward to	o the present.		
	ide a written explanation in the would be eligible for the recou		ing an explanation) as to	why the political	
		F			7
					İ
					-
					ŀ
CERTIFIC		a data not Conth on the game		and accurate to the bast of muck	
		e data set forth on the acco	ompanying forms is true	and accurate to the best of my ki	nowled
I, the under and belief.	signed hereby do certify that th			and accurate to the best of my ki	nowled
I, the under and belief. Name of Se	signed hereby do certify that th	(Telephone)	(Signature)	and accurate to the best of my ki	nawlea
I, the under and belief.	signed hereby do certify that th			and accurate to the best of my ki	nawled
I, the under and belief. Name of Se	signed hereby do certify that the	(Telephone)	(Signature)	and accurate to the best of my ki	nowled
I, the under and belief. Name of Sel District Nun	signed hereby do certify that the	(Telephone)	(Signature)	and accurate to the best of my ki	nawled
I, the under and belief. Name of Sel District Nun	signed hereby do certify that the	(Telephone)	(Signature)	and accurate to the best of my ki	nawled
I, the under and belief. Name of Sel District Nun	signed hereby do certify that the	(Telephone)	(Signature)	and accurate to the best of my ki	nowled
I, the under and belief. Name of Sel District Nun	signed hereby do certify that the	(Telephone)	(Signature)	and accurate to the best of my ki	nawled
I, the under and belief. Name of Sel District Nun	signed hereby do certify that the	(Telephone)	(Signature)	and accurate to the best of my ki	nawled
I, the under and belief. Name of Sel District Nun	signed hereby do certify that the	(Telephone)	(Signature)	and accurate to the best of my ki	nawled

JASON KANDER (10/31/16) Secretary of State



	Name of School District	Political Su	bdivision Code	Purpose c	of Levy
	CALCULATION OF ALLOWED RECOUPMEN 1PLIANCE WITH SECTION 137.073.3(2)(a) and		ON OF FIRST YE	AR OF RECOUPM	ENT TAKEN
NOT	FE: LIST ADDITIONAL PRIOR YEARS IN SE	PARATE COLUM	MNS IF NEEDED. Second	Third	
		Prior Year	Prior Year	Prior Year (2)	
i.	Revised Locally Assessed Valuation After the chan (Revised Tax Rate Form A. Line 1 Total)				
2.	Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary, Line F)				
3.	Revised Permissible Locally Assessed Tax Rever [(Line 1 x Line 2)/100]	าแе			
4.	Revised Locally Assessed Valuation				
	(Line I)				
5.	Original Tax Rate Ceiling (certified)				
	(Original Tax Rate Summary, Line F)				
6.	Total Locally Assessed Tax Revenue Actually	Produced			
	{(Line 4 x Line 5)/100}				
7.	Revenue Loss Due to Local Assessment Reduction (Line 3 - Line 6)				
	Estimated Lost Revenue from State Assessed Due to Revised Rates or State Assessment Rec This amount <u>must be</u> estimated by the District				
9.	Total Lost Revenue Allowed to be Recouped (Line 7 + Line 8)				
10.	Total Revenue Loss				
10.	(Total of Line 9)				
II.	Revenue Desired to Recoup in Current Year Revenue the District chooses to recoup in the curre (Do Not Enter Less than Line 9 for the Oldest)		Nor More than Lin	e 10)	
12.	Estimated Amount of Current Collections fro for Recoupment of Loss This amount <u>must be</u> es				
13.	Amount to be Recouped from Locally Assess	ed Property			
14.	(Line 11 - Line 12) Total Current Year (20) Locally Assessed Va	duation			
	[Current (20) Tax Rate Form A, Line I]	All I was at the 12	(1 : 14 100)		
15.	Rate to be Levied to Partially or Fully Recoup				
	Enter this rate on the current year (20) Tax F	Rate Summary, Lan	e I.		
16.	Complete lines 16 and 17 IF Line 11 is less that Form H will Need to be Completed to Continu Portion of revenue on Line 9 for second prior	e this Recoupmen			
	Portion of revenue on Line 9 for prior year (2				
•	(2	, , , , , , , , , , , , , , , , , , , ,			

Tax Rate Form G, Page 2 of 2



	Tax Rate Form H For School Districts Levying	g a Single Rate on ALL PROPERTY	(2
	Name of School District	Political Subdivision Code	Purpose of Levy
be levied in a sub- revenue lost in or	sequent year to replace the reven- ne year. A three-year period foll-	set may result in a loss of revenue. In certain inst ue lost (see Tax Rate Form G). A political subdiv owing the year in which the loss occurred is allow remaining to be recouped and the allowable recou	rision may choose not to fully recoup the weed by statute for recouping the lost revi
Before completion	on of this form, Form G must l	have been completed in a prior year.	
COMPUTATIO	N OF RECOUPMENT RATE	2	
		=	Total
1. Total Reven	ue Lost Due to Assessment R	eductions (Tax Rate Form G, Linc 10)	
	couped in Prior Year(s)	· · · · · · · · · · · · · · · · · · ·	
Year			
	Valuation (Locally Assessed Or	nly)	
•	ent Rate (Certified)		
	Recouped [(Line 2a x Line 2b) /	-	
	Recouped from State Assessed 1	Property	
Year	Valuation (Locally Assessed Or	nly)	
	ent Rate (Certified)	,	
_	Recouped [(Line 2e x Line 2f) /	[00]	
-	Recouped from State Assessed I	•	
	ue Recouped in Prior Year(s)	- *	
	Line 2d + Line 2g + Line 2h)		
. Revenue Re	maining to be Recouped		
(Line 1 - Lin	e 3)		
The law provi	stred to be Recouped in the C ides for recoupment no further b ate is being computed for 2006, t	urrent Year ack than the third prior year. For example, if the he revenue lost from 2003 must be recouped or	waived.
. Revenue that	t will be recouped from State.	Assessed Property in the Current Year	
Davisarus to b	a Dassumed from Lassille, A	Down and Ja the Comment V	
Line 5 - Line		essed Property in the Current Year	
-	t Year Assessed Valuation		
Obtained from	the County Clerk or Assessor		
(Tax Rate Fo			
	Levied to Partially or Fully Recenue [(Line 7 / Line 8) x 100]	conb	
ERTIFICATIO)	N .		****
		et forth below is true and accurate to the best of	my knowledge and belief.
ame of Political S	Subdivision	(Telephone)	(Signature)
litical Subdivisio	n No.	(Date)	(Print Name)

(20__)



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PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Summary

For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property

7	For School Districts Cardianing	a Separate Rate on Gacii Subcias	s of 1 topetty	
	Name of Political Subdivision The final version of this form MUST be	Political Subdivision Code sent to the County Clerk.	Purpose of Levy	

The information to complete the Tax Rate Summary is available from prior year forms, computed on the attached forms, or computed on this page.

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 ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting 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 in an even numbered year(s).

•		Real Estate		Personal	Prior Method
	Residential	Agriculture	Commercial	Property	Single Rate
A. Prior Year Tax Rate Ceiling as defined in Chapter 137, RSMo. Re Reassessment Year. (Prior Year Tax Rate Summary, Line F minus Line (Prior year Tax Rate Summary, Line F in Even Numbered Year)	evised if Prior Year e H in Odd Number	Data Changed o	r a Voluntary Red	luction was Tal	cen in a Non-
B. Current Year Rate Computed Pursuant to Article X, Section 22 of Constitution and Section 137.073 RSMo. If no Voter Approved Increase [Tax Rate Form A, Line 41 & Line 27 (Prior Method)]					
C. Amount of Rate Increase Authorized by Voters (If Same Purpe Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI. OR Increase of the Total Operating Levy up to \$2.75 per Amendment 2					
Date the School Board decided to use Amend 2: (Tax Rate Form B, Line 16)					•
D. Rate to Compare to Maximum Authorized Levy to Determin [Line B (if no election) otherwise Line C]	ie Tax Rate Ceili	ng			
E. Maximum Authorized Levy Greater of the 1984 rate or most reco [Greater of Prior Year Line E or Current Year Line D (if there was an election), Otherwise Prior Year Line E?	ent voter approved r	ate			
F. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws					
G. 1. Less Required Prop C Tax Reduction taken from		-			
Tax Rate Ceiling (Line F) If Applicable. Circle the type of w Attach a copy of the DESE Prop C Reduction Worksheet if t G. 2. Less 20% Required Reduction 1st Class Charter County to the County(ies) taken from Tax Rate Ceiling (Line F).	here is no waiver		Partial No	Non-Binding	g Tax Rate
H. Less Voluntary Reduction By School District taken from Tax WARNING: A Voluntary Reduction Taken In An Even-Numbered Year Will Lower The Tax Rate Ceiling For The Following Year 1. Plus Allowable Recoupment Rate added to Tax Rate Ceiling (Line F)		e F).			-
If Applicable (Attach Form Gor H) J. Tax Rate To Be Levied (Line F - Line G1 - Line G2 - Line H + Line 1)					_
AA. Rate to be Levied For Debt Service If Applicable (Form C, Line 1)	<u></u>				-
BB. Additional Special Purposed Rate Authorized By Voters After Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI.	t the Prior Year Tax H	tates were Set. (Ta	x Rate Form B, Lu	ne 16 if a Differer	t Purpose)
CERTIFICATION				/D. 17-1	10.14: : :
I, the undersigned, (Office) of				· · · · · ·	al Subdivision)
	Counties) do herb	y certify that t	he data set forth	i above and oi	i the
accompanying forms is true and accurate to the best of my knowledg Please complete Line G through BB, sign this form, and return to		rk(s) for final	certification.		
Date) (Signature)	(Print Name)			(Telephone)	
Proposed rate to be entered on tax books by County Clerk Based on Certification from the Political Subdivision: Section 137.073.7 RSMo, states that no tax rate shall be Lines:					
extended on the tax rolls by the county clerk upless the	J				_
political subdivision has complied with the foregoing	\A				-
provisions of the section.	BB				
(Date) (County Clerk's Signature)	(County)			(Telephone)	

(Form Revised 03-2016)

Tax Rate Summary

	ALES STATES	PRO FORMA - STATE AUDITOR'	S REVIEW OF DA	AUDITOR'S REVIEW OF DATA SUBMITTED				
		Tax Rate Form A						. (20)
		For SCHOOL, DISTRICTS Calculating a Separate Rate on Each SubClass of Property	a Separate Rate on	Each SubClass of Pr	operty			Ì
		Name of Political Subdivision	Politica	Political Subdivision Code	ı	Purpose of Levy		
		The final version of this form MUST be sent to the County Clerk.	sent to the County (Slerk,				
		Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 1.57,073, KSMo.	ate for compliance w	ith Article X, Section	22 and Section 1.57.0	73, KSMo.		
	fr.formation on the calculate its tax is the end of these t	Information on this gage 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 calculate its tax rate. It can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its exting and certifying its tax rate. The information on the Informational Tax Rate Data Summary 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).	ken in previous even num statement, or an ordinand to previous voluntary redi	bered year(s). If in an even ce justifyeng its action prixe uction(s) taken in an even n	numbered year, the politic to setting and certifying it umbered year(s).	al subdivision wishes to no longe s tax rate. The information on the	er use the lowerest to c Informational Tay	ax rate ceiling to Rate Data Summary
			(a)	(b) Real Estate	(c)	(d) Personal	į	(Prior Method Single Rate
			Residential	Agricultural	Commercial	Property	Totaľ	Calculation
	1. (20) Include the Cou	(20) Current Year Assessed Valuation include the current locally and state assessed valuation obtained from the County Clerk, County Assessor, or comparable office finalized by the local board of equalization.	न्य गिणम					
	2. Assess 2(a) (b) 2(d) – [i] If negati	Assessed Valuation of New Construction & Improvements 2(a) (b) & (c) - May be obtained from the County Clerk or County Assessor 2(d) - [Line 1(d) - 3(d) - 6(d) + 7(d) +8(d)] If negative, enter zero.	ments unty Assessor					
	3. Assessi	Assessed Value of Newly Added Territory Obtained from the County Clerk or County Assessor						;
	4. Assessa (Addec Obtaine	Assessed Value of Real Property that Changed Subclass from the Prior Vear (Added to a New Subclass in the Current Year) Obtained from the County Clerk or County Assessor	ass from the Prior	Year				
	5. Adjust (Linc)	Adjusted Current Year Assessed Valuation (Line 1 - Line 2 - Line 3 - Line 4)						
	6. (20) Include Assesso Note, If	[20] Prior Year Assessed Valuation Include the prior year locally assessed valuation obtained from the County Clerk, County Assessor or comparable office Jinalized by the local board of equalization. Note, if his is different than the amount on the Prior Year Tax Raie 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 Raie Summay, Line A.	n the County Clerk, Cocunty Clerk, Cocunting States of the revise of A. Line I then revise of the Year tax rate celling.	unty the Prior Year tax rate fort g on the Current Year's Tax				
	7. Assessi Obtaine	Assessed Value in Newly Separated Territory Obtained from the County Clerk or County Assessor				i		
—- <i>-</i>	8. Assesse Prior J	Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Vear Obtained from the County Clerk or County Assessor						
	9. Assessi Year (5	Assessed Value of Real Property that Changed Subclass from the Prior Year (Subtracted from the Previously Reported Subclass) Obtained from the County Clerk or County Assessor	lass from the Prior class)					
	10. Adjust (Line 6	Adjusted Prior Year Assessed Valuation (Line 6 - Line 7 - Line 8 - Line 9)						

Tax Rate Form A, Page 1 of 4

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PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

For SCHOOL DISTRICTS Calculating 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.	be sent to the County Clerk.	•
Computation of reassessment growth an	nputation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.	2 and Section 137.073, RSMo.
on this page takes into consideration any voluntary reduction(s	s) taken in previous even numbered year(s). If in an even nu	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 lunger use the lowered to

calcidate his lax rate, it can bo & a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and vertifying its rate rate. It can bo & a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and vertifying its rate rate. The information on the Informational Tax Rate Data Summary at the end of these forms from the allowed had there been no previous voluntary reduction(s) taken in an even numbered years).

		I	(a)	(b) Real Estate	(3)	(d) Personal		(Prior Method) Single Rate
			Residential	Agricultural	Commercial	Property	Total	Calculation
~	<u>-</u>	Percentage Increase in Adjusted Valuation of existing in the current year over the prior year's assessed valuation [(Uine 5 - Line 10) / Line 10 x 190	existing property trion					
	12.	Increase in Consumer Price Index Certified by the State Tax Commission						
	Ę	Adjusted Prior Year Assessed Valuation (Line 10)						
	14.	(20) Prior Year Voluntarily Reduced Rate in Non-Reassessment Year (Tax Rate Summary, Line A)	n-Reassessment Yea					
	<u>83</u>	Maximum Prior Year Adjusted Revenue Permitted from Locally Assessed Property from property that existed in both years [(Line 13 x Line 14) / 100]	sxisted in both years					
	16.	Maximum Prior Year Revenue from State Assessed Property (before reductions). Provided by the DESE & allocated to each subclass of real estate based on its % of assessed valuation.	d Property (before thelass of real estate					
	17.	Total Adjusted Prior Year Revenue (Line 15 Line 16)						
	<u>sci</u>	Permitted Reassessment Revenue Growth Finter the luwer 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%.	e [2), or 5%a.					
·	19.	Additional Reassessment Revenue Permitted (Line 17 x Line 18)						
	20.	Revenue Permitted in the Current Year from property that existed in both years, (Line 17 + Line 19)						
	21.	Estimated Current Year Revenue from State Assessed Property	sed Property					

Tax Rate Form A, Page 2 of 4

If Line 21 (Total) declines substantially from the amount on Line 16 (Total), please provide written documentation to the State Auditor's Office to explain the reasons for such difference.

(before reductions) The school district should use its best estimate for Line 21 (Total), which is allocated to each subclass of real estate based on its % of

assessed valuation, (i.e. same amount as Line 16 (Total), Line 16 (Total) multiplied by the % increase in state assessed valuation per the State Tax

Commission, or using the educated guess).

	STATE STATE	FRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED	S REVIEW OF D	ATA SUBMITTE	0				-
		Tax Rate Form A						. 1 00	• • •
		For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property	a Separate Rate on	Each SubClass of P	roperty				
·········)	Name of Political Subdivision	Politica	Political Subdivision Code		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 Article X, Section 22 and Section 137.073, RSMo.	sent to the County (C lerk. vith Article X, Section	1 22 and Section 137	.073, RSMo.			
- 3 ±	nformation on this pa acculate its tax rate, it is end of these forms	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 ro longer use the lowered tax rate calling to exactly a policy statement, or an endinance justifying its action prior to setting and excitying its tax rate. The information on the Informational Tax Rate Data Sumu 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).	aken in previous even num y statement, or an ordinan no previous votuntary red	thered year(s). If in an evene justifying its action price totion(s) taken in an even	n numbered year, the pelii or to setting and certifying numbered year(s)	ical subdivision wishes to r Es tax rate. The informatio	on(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 criting to a policy statement, or an ordinance justifying its action pror to setting and ecretifying its tax tate. The information on the Informational Tax Rate Data Summary at e been no previous voluntary reduction(s) taken in an even numbered year(s).	ix rate ceiling to Rate Data Summary at	
			(3)	(b) Real Estate	(c)	(d) Personal	-	(Prior Method) Single Rate	
	į		Residential	Agricultural	Commercial	Property	Total	Calculation	
22.		Revenue Permitted from Existing Locally Assessed Property (Line 20 - Line 21)							1
23.		Adjusted Current Year Assessed Valuation (Line 5)							1
24		Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to FIB 1150 & SB960 (Line 22 / Line 23 x 100)	tted Prior to						
25.		Limit Personal Property to the Prior Year Ceiling							,
		[Lower of Line 24 (Personal Property) or Line 14 (Personal Property)]	al Property)]		•				
- - -		(Tax Rate Summary, Line E)		i					
27.		Limit to the Prior Year Maximum Authorized Levy [Lower of Line 24, Line 25 (for Personal Pemperty only), or Line 26] Enter the Rate for the Prior Method Column on Line B of the	y of the Tax Rate Summary						
28		Calculate Revised Rate(s) Tax Revenue [(Line 1 x Line 27) !100]							•
29.		Total Assessed Valuation [Line 1 (Total)]							
30.	1. Blended Rate	Blended Rate [Linc 28 (Total) / Line 29 x 100]				·			
31.	. Revenue Diffe	Revenue Difference due to the multi rate calculation [Line 28 (Total) - Line 28 (Prior Method)]	28 (Total) - Line 28 (P	rior Method)]					
32.		Rate(s) to be Revised Note: Revision Can Not Increase Personal Property Rate [(filling 31 < or > 0 & ling 27 < Ling 27 (Pror Method), Then Ling 27, Otherwise 0]	Personal Property Otherwise 0]	Rate					
<u> </u>		Current Year Adjusted Assessed Valuation of Rates being Revised (If Line 32 > 0, Then Line 5, Otherwise 0)	Revised						
34		Relative Ratio of Current Year Adjusted Assessed Valuation of the Rates being Revised [Line 33 / Line 33 (Total)]	on of the						
35.		Revision to Rate [1ft.me 32 > 0, Then -Line 34 x Line 31 / Line 5 x 100 (Imited to -1.me 32), Otherwise 0]	100 (Imited to - 1.me 32)	Otherwise 0					
36.	. Revised Rate (Revised Rate (Line 27 + Line 35)							
37	. Revised Rate !	Revised Rate Rounded $\{f(f, line, 36 < 1, Then Round to a 3 - digit)$	digit rate. Otherwise Round to a 4 - digit rate)	ı 4 - digit rate)					
		1							_

Tax Rate Form A, Page 3 of 4



(20)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Fax Rate Form A

For SCHOOL DE

	Purpose of Levy
For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property	Political Subdivision Code
For SCHOOL DISTRICTS Calculating a	Name of Political Subdivision

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 certify a solution, a politive statement, or an ordinance justifying its action prior to setting 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 in an even numbered year(s). Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo. The final version of this form MUST be sent to the County Clerk.

	(a)	(b) Real Estate	(၁)	(d) Personal		(Prior Method)
i	Residential	Agricultural	Commercial	Property	Total	Single raic Calculation
Calculate Final Blended Rate						
38. Tax Revenue [(Linc 1 x Line 37) / 100]						
39. Total Assessed Valuation [Line I (Total)]						
40. Final Blended Rate [(Uinc 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)	Section 22 and Section	n 137.073 RSMo. (Lii	ne 37)			
Enter Rate(s) on the Tax Rate Summary, Line B						
FOR INFORMATIONAL PURPOSES ONLY	LY					
Impact of the Multi Rate System						
42. Revenue Calculated Using Multi Rate						
[(Line 41 x Line 1) / 100]						
43. Revenue Calculated Using Single Rate						
Line 27 (Prior Method) x Line 1) / 100						
44. Nevenue Linterences Using the Linterent Methods (Line 42. Line 43)						
45. Percent Change (Line 44 / Line 43)						
Blended Rate Calculation						
46. Tax Rate Ceiling (Tax Rate Sumuary, Line F)						
47. Allowable Recoupment Rate						
(Tax Rate Summary, Line I)						
48. DESE Screen 6 Tax Rate Ceiling Including Recoupment						
(Line 46 + Line 47)						
49. Assessed Valuation (Line 1)						
 Revenue from DESE Screen 6 Tax Rate Ceiling (Cline 48 x Line 49) (100) 						
51. Blended Tax Rate Colling to Report on DESE Screen 6 [Line 50 (Total) / Line 49 (Total) x 100]	Line 50 (Total) / Line 4	9 (Total) x 100]				
52. Voluntary Reduction (Tax Rate Summary, Line H)		<u>.</u>				
53. Unadjusted Levy (Line 48 - Line 52)						
54. Assessed Valuation (Line I)						
\$5. Revenue from Unadjusted Levy [(Line 53 x Line 54) / 100]						
56. Blended Tax Rate from the Unadjusted Levy to Report	Report on DESE Screen 6 [(Line 55 / Line 54) x 100]	ne 55 / Line 54) x 100]				
o 7. 130p.C. Neduction (1ax Kate Summary, Line G) 58. Adjusted Levy (Line 53 - Line 57)						
59. Assessed Valuation (Line 1)	•					
60. Revenue from Adjusted Levy [Line 58 x Line 59 / 100]						
61. Blended Tax Rate from the Adjusted Levy to Report on DESE Screen 6 [(Line 60 / Line 59) x 100]	DESE Screen 6 (Line	60 / Line 59) x 100]				



P.	THE PARTY OF	PRO FORMA - STATE A	UDITOR	'S REVIEW OF DATA SUB	MITTED		
		Tax Rate Form B					(20)
		For SCHOOL DISTRICTS	Calculati	ng a Separate Rate on Each S	SubClass of	Property	
		Name of Political Subdivision		Political Subdivision Code	Purpose o	flevy	
		The final version of this form			i ui pose o	, 1.019	
		Calculation of New Voter Ap		•			
							-
tax c	r approved	a new tax. Form B is designed to	political sub o document	odivisions may have held elections the election.	s where voter	s approved an incre	ease in an existing
l.	Date of E	lection			_		
2.	Ballot Las		ition noved:	to the voters exactly as it appeared	d on the balls	vi	
	Attach a s	ample bands of state the proposit	nton posed	to the voters exactly as it appeared	on the Dane	λ.	
	5 1	No. 16					
3.	Election F	Cesults			-	(1/1-1)	(Na)
						(Yes)	(No)
4.	Expiratio Enter the I	n Date ast year the levy will be in effec	et, if applica	ible.			
5.		osition C Waiver			-		
		whether the district obtained a <u>r</u> ion C Reduction.	new waiver	to eliminate part or all of the requ	uired		
	•		osition pose	d exactly as it appeared on the ba	liot.		
	- Also ind	licate the election results on the	Proposition	n C Waiver			
					-	(Yes)	(No)
6.	Amount o	f Increase Approved by Voter ase of" or an "Increase by")	rs (if this is	an increase to an existing rate) OR		a.	,
		te Approved by Voters (if this	is an increa	ise to an existing rate)			
	(An "Incre	ase to")				b.	
	(Form R	evised 03-2016)	Т.	ax Rate Form B, Page 1 of 2	•		



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form B

(20__)

For SCHOOL DISTRICTS Calculating 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.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

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 ceiting to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting 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 in an even numbered year(s).

			Real Estate			
		Residential	Agricultural	Commercial	Personal Property	Prior Method
7.	Prior Year Tax Rate Ceiling to Apply V (Tax Rate Summary, Line A if Increase to an Existing Rate, Otherwise 0)	oter Approved I	ncrease to.			
8.	Voter Approved Increased Tax Rate to (If Line 6a > 0, then Line 6a + Line 7, otherwise, Line 6b).	Adjust				
Э.	Adjusted Prior Year Assessed Valuatio (Tax Rate Form A, Line 10)	n				
0.	Maximum Prior Year Adjusted Revenue from property that existed in both years (Line 8 x Line 9) / 100)	ie				
١.	Consumer Price Index (CPI) as Certified by the State Tax Commission.					
	Permitted Revenue Growth Allowed for (Line 10 x Line 11)	r CPI				
	Total Revenue Allowed from the Additi from property that existed in both years (Line 10 + Line 12)	ional Voter Appr	oved Increase			
	Adjusted Current Year Assessed Valua (Tax Rate Form A, Line 5)	tion				
	Adjusted Voter Approved Increase Tax This rate will allow the same revenue as apply Approved Increase Rate (Line 8) to the Prior y (Line 9) Increased by the CPI (Line 11). (Line 13 / Line 14 x 100)	ing the Voter				
i.	Amount of Rate Increase Authorized by House Bill No. 506, passed in 2011, allows tax approved increase after August 27, 2008 to lev increase approved by voters (Line 8) or the adjin order to generate substantially the same reveapplying the voter approved increase to the tot voter approval increased by the consumer price	ting authorities that y a rate that is the gusted voter approve mue that would have all assessed valuation	passed a voter reater of the d increase (Line 15) e been generated by			
	Enter this Rate Computed on the Tax Rate Sur levy, Otherwise, on the Tax Rate Summary. Li rate increase.	nmary, Line C if inc ine BB if this is a ne	reasing an existing w or a temporary			
	(If Line 8 > Line 15, Then Line 8, Otherwise Line 15)					

(Form Revised 03-2016)

Tax Rate Form B, Page 2 of 2



舞	PRO	FORMA - STATE AU	DITOR'S REVIEW OF DA	TA SUBMITTED	
- \$	Tax	Rate Form C			(20)
S 2	For	SCHOOL DISTRICTS Ca	Iculating a Separate Rate on E	ach SubClass of Property	Ý
				Debt Service	
		e of Political Subdivision	Political Subdivision Code	Purpose of Levy	
			AUST be sent to the County Cl		
			neral Obligation Bonds Paid for v		
			considered valid if, after making in reserves do not exceed the follow		he tax was levied, the bonds
	Since the j levy be co	property taxes are levied and imputed using calendar year	l collected on a calendar year bas data.	sis (January - December), i	it is recommended that this
1.		nt year assessed valuation om A, Line I Total)	obtained from the County Clerk	or Assessor.	
2	. Amount req	uired to pay debt service r	equirements during the next ca	alendar year	
	the (Year 1)	Form C). Include the princip and issues plus anticipated fo	, use January - December (Year) pal and interest payments due on ces of any transfer agency or pay	outstanding general	
3.	withholdings Experience it	s) and anticipated delingu	fees and commissions and Assencies. The for estimating un-collectible to		
4.	Reasonable	reserve up to one year's pa	ayment	_	
	(Year I) Fort	n C. It is important that the n the bonds. Include payme	e January - December (Year 3) p Debt Service Fund have sufficients for the year following the new	nt reserves to prevent	
5.	Total requir	ed for debt service (Line 2	+ Line 3 + Line 4)	_	*
6.	Show the ant current balan estimated inv	ce minus the amount of any	calendar year, ce at December 31st of this year principal or interest due hefore is December 31st). Do not add the	December 31st plus any	
7.	Line 6 is subt payments req year's payme.	uired for the next calendar; nt (Line 4). Any current bal	A service (Line 5 - Line 6) the debt service fund is only allo year (Line 2) and the reasonable ance in the fund is already availa otal revenues required for Debt S	reserve of the following able to meet these	-
8.	(January - D estimate wou	ecember) - Must be estima	property for debt service for t ted by the school district. In mos se state assessed revenues actuall	st instances a good	
9.	Revenue req (Line 7 - Line		d property for debt service	_	
10.	Computation Round a fract	n of debt service tax rate [tion to the nearest one/one h	(Line 9 / Line 1) x 100] nundredth of a cent.	-	
11.	Less Volunta	rry Reduction By Political	Subdivision	_	
Ι2.	Actual rate t Enter this ra	o be levied for debt scryic te on Line AA of the Tax	e purposes * (Line 10 - Line 11) Rate Summary.	-	
	* The tax rate to service the	levied may be lower than t debt requirements.	he rate computed as long as adec	quate funds are available	

Tax Rate Form C



Name of Political Subdivision Political Subdivision Code Purpose of Levy This page shows the information that would have been on the fine items for the Summary had no voluntary reduction(s) been taken in prior even numbered year(s) information on this page should not be used in the current year unless the taxing authority visities to reverse any voluntary reduction(s) taken in prior even numbered (s) and follows the following steps in an even numbered year.	Name of Political Subdivision Political Subdivision Code Purpose of Levy This page shows, the information that would have been on the line items for the Summary had no voluntary reduction(s) been taken in prior even numbered year (s) and follows the following steps in an even numbered year (s) and follows the following steps in an even numbered year. Step 1 The governing body should hold a public bearing 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. Real Estate Personal Property Single R Personal Property Single R Prior Year Tax Rate Ceiling as defined in Chapter 137, RSMo, Revised if Prior Year Data Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year. (Prior Year Informational Tax Rate Data Summary, Line F) Current Year Rate Computed Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073 RSMo_lf no Voter Approved Increase. [Informational Tax Rate Data Form A, Line 37 & Line 23 (Prior Method)] Amount of Rate Increase Authorized by Voters for Current Year (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPL (Informational Tax Rate Data Form B, Line 16) Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling [Line B (if no election) otherwise Line C] Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling	(PRO FORMA - STATE AUDITOR Informational Tax Rate Data Su For SCHOOL DISTRICTS Calculation	ımmary					(20)
information on this page should not be used in the current year artess the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered (s) and follows the following steps in an even numbered year. Step 1 The governing hody 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. Read Estate Residential Agriculture Commerical Personal Prior Residential Agriculture Reduction was Taken in a Non-Reassessment Year. (Prior Year Tax Rate Ceiling as defined in Chapter 137, RSMo, Revised if Prior Year Data Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year. (Prior Year Informational Tax Rate Data Summary, Line F) B. Current Year Rate Computed Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137,073 RSMo. If no Voter Approved Increase. [Informational Tax Rate Data Form A, Line 37 & Line 23 (Prior Method)] C. Amount of Rate Increase Authorized by Voters for Current Vear (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI. (Informational Tax Rate Data Form B, Line 16) D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling [Line B (if no election) otherwise Line C] E. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws	information on this page should not be used in the current year inclusive the following steps in an even numbered year. Step 1 The governing body should hold a public bearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to sutting 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. Real Estate Personal Property Property Property Real Catalet Property Property Property Personal Property Property Property Property Property Property Property Property Property Property Property Property Property Property Property Property Property Property Property Property Property Property Property		775,002	Name of Political Subdivision	Political Subdivision	n Cod	le I	urpose of Levy	<u></u>	<u>-</u>
is tax rate. Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review. Real Estate Personal Residential Agriculture Commerical Property Sing Real Estate Personal Property Sing Real Estate Residential Agriculture Commerical Property Sing Residential Agriculture Residential Agriculture Commerical Property Sing Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year. (Prior Year Informational Tax Rate Data Summary, Line F) B. Current Year Rate Computed Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137,073 RSMo. If no Voter Approved Increase. [Informational Tax Rate Data Form A, Line 37 & Line 23 (Prior Method)] C. Amount of Rate Increase Authorized by Voters for Current Year (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPE. (Informational Tax Rate Data Form B, Line 16) D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling [Line B (if no election) otherwise Line C] E. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws	is stax rate. Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review. Real Estate Personal Property Proper		information on this (s) and follows the	page should not be used in the current year unless the following steps in an even numbered year.	e taxing authority wishes to	o revers	se any volunta	ary reduction(s) take	n in prior even n	iumbered year
Real Estate Personal Residential Agriculture Commercial Property Sing A. Prior Year Tax Rate Ceiling as defined in Chapter 137, RSMo, Revised if Prior Year Data Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year. (Prior Year Informational Tax Rate Data Summary, Line F) 3. Current Year Rate Computed Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137,073 RSMo, If no Voter Approved Increase. [Informational Tax Rate Data Form A, Line 37 & Line 23 (Prior Methody] C. Amount of Rate Increase Authorized by Voters for Current Year (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI. (Informational Tax Rate Data Form B, Line 16) D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling [Line B (if no election) otherwise Line C] E. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws	Real Estate Residential Agriculture Commerical Property Single R A. Prior Year Tax Rate Ceiling as defined in Chapter 137, RSMo, Revised if Prior Year Data Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year. (Prior Year Informational Tax Rate Data Summary, Line F) 3. Current Year Rate Computed Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137,073 RSMo, If no Voter Approved Increase. [Informational Tax Rate Data Form A, Line 37 & Line 23 (Prior Method)] 2. Amount of Rate Increase Authorized by Voters for Current Vear (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI. (Informational Tax Rate Data Form B, Line 16) 3. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceifing [Line B (if no election) otherwise Line C] 3. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws				esolution, a policy stateme	nt, or ar	n ordinance ju	ustifying its action pr	nor to setting an	d certifying
Residential Agriculture Commerical Property Sing A. Prior Year Tax Rate Ceiling as defined in Chapter 137, RSMo. Revised if Prior Year Data Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year. (Prior Year Informational Tax Rate Data Summary, Line F) B. Current Year Rate Computed Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073 RSMo. If no Voter Approved Increase. [Informational Tax Rate Data Form A, Line 37 & Line 23 (Prior Method)] C. Amount of Rate Increase Authorized by Voters for Current Year (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPL. (Informational Tax Rate Data Form B, Line 16) D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling [Line B (if no election) otherwise Line C] E. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws	Residential Agriculture Commerical Property Single R A. Prior Year Tax Rate Ceiling as defined in Chapter 137, RSMo. Revised if Prior Year Data Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year. (Prior Year Informational Tax Rate Data Summary, Line F) 3. Current Year Rate Computed Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073 RSMo. If no Voter Approved Increase. [Informational Tax Rate Data Form A, Line 37 & Line 23 (Prior Method)] C. Amount of Rate Increase Authorized by Voters for Current Vear (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI. (Informational Tax Rate Data Form B, Line 16) D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling [Line B (if no election) otherwise Line C] 5. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling 6. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws		Step 2 Submit a	copy of the resolution, policy statement, or ordinance	to the State Auditor's Offic	ce l'or n	eview.			
A. Prior Year Tax Rate Ceiling as defined in Chapter 137, RSMo, Revised if Prior Year Data Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year. (Prior Year Informational Tax Rate Data Summary, Line F) B. Current Year Rate Computed Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137,073 RSMo, If no Voter Approved Increase. [Informational Tax Rate Data Form A, Line 37 & Line 23 (Prior Method)] C. Amount of Rate Increase Authorized by Voters for Current Year (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI. (Informational Tax Rate Data Form B, Line 16) D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling [Line B (if no election) otherwise Line C] E. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling F. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws	A. Prior Year Tax Rate Ceiling as defined in Chapter 137, RSMo. Revised if Prior Year Data Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year. (Prior Year Informational Tax Rate Data Summary, Line F) 8. Current Year Rate Computed Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073 RSMo. If no Voter Approved Increase. [Informational Tax Rate Data Form A, Line 37 & Line 23 (Prior Method)] C. Amount of Rate Increase Authorized by Voters for Current Vear (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPL. (Informational Tax Rate Data Form B, Line 16) D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling [Line B (if no election) otherwise Line C] 5. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws					Re	eal Estate		Personal	Prior Metho
Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year. (Prior Year Informational Tax Rate Data Summary, Line F) B. Current Year Rate Computed Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073 RSMoIf no Voter Approved Increase. [Informational Tax Rate Data Form A, Line 37 & Line 23 (Prior Method)] C. Amount of Rate Increase Authorized by Voters for Current Year (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPf. (Informational Tax Rate Data Form B, Line 16) D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling [Line B (if no election) otherwise Line C] E. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling F. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws	Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year. (Prior Year Informational Tax Rate Data Summary, Line F) 8. Current Year Rate Computed Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137,073 RSMo. If no Voter Approved Increase. [Informational Tax Rate Data Form A, Line 37 & Line 23 (Prior Method)] 2. Amount of Rate Increase Authorized by Voters for Current Year (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPE. (Informational Tax Rate Data Form B, Line 16) 2. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling [Line B (if no election) otherwise Line C] 3. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling 5. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws				Residential	Ι Λ	griculture	Commerical	Property	Single Rat
3. Current Year Rate Computed Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073 RSMo. If no Voter Approved Increase. [Informational Tax Rate Data Form A, Line 37 & Line 23 (Prior Method)] C. Amount of Rate Increase Authorized by Voters for Current Year (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI. (Informational Tax Rate Data Form B, Line 16) D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling [Line B (if no election) otherwise Line C] 5. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling F. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws	3. Current Year Rate Computed Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073 RSMo. If no Voter Approved Increase. [Informational Tax Rate Data Form A, Line 37 & Line 23 (Prior Method)] C. Amount of Rate Increase Authorized by Voters for Current Year (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPL. (Informational Tax Rate Data Form B, Line 16) D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceifing [Line B (if no election) otherwise Line C] S. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws		Changed or a Vol	luntary Reduction was Taken in a Non-Reassess		ar Data	à			
Constitution and Section 137.073 RSMo. If no Voter Approved Increase. [Informational Tax Rate Data Form A, Line 37 & Line 23 (Prior Method)] C. Amount of Rate Increase Authorized by Voters for Current Year (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPL (Informational Tax Rate Data Form B, Line 16) D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling [Line B (if no election) otherwise Line C] E. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling F. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws	Constitution and Section 137.073 RSMo. If no Voter Approved Increase. [Informational Tax Rate Data Form A, Line 37 & Line 23 (Prior Method)] C. Amount of Rate Increase Authorized by Voters for Current Year (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPL. (Informational Tax Rate Data Form B, Line 16) D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling [Line B (if no election) otherwise Line C] E. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws		(Prior Year Infort	national Tax Rate Data Summary, Line F)						
Method) C. Amount of Rate Increase Authorized by Voters for Current Year (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI. (Informational Tax Rate Data Form B, Line 16) D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceifing [Line B (if no election) otherwise Line C] E. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling F. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws	Method) C. Amount of Rate Increase Authorized by Voters for Current Year (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPL. (Informational Tax Rate Data Form B, Line 16) D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceifing [Line B (if no election) otherwise Line C] S. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling F. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws									
Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI. (Informational Tax Rate Data Form B, Line 16) 2. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceifing [Line B (if no election) otherwise Line C] E. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling F. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws	Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI. (Informational Tax Rate Data Form B, Line 16) D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceifing [Line B (if no election) otherwise Line C] S. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling F. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws			ix Rate Data Form A, Line 37 & Line 23 (Prior						
D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling [Line B (if no election) otherwise Line C] S. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling S. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws	P. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceifing [Line B (if no election) otherwise Line C] S. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling S. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws		Adjusted to provi	de the revenue available if applied to the prior y	rrent Year (If Same P year assessed value and	urpose increas	sed by the p	ercentage of CPI.		
[Line B (if no election) otherwise Line C] E. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling F. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws	[Line B (if no election) otherwise Line C] 5. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling 7. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws		(Informational Fa	ix Rate Data Form B, Line 16)						
E. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling F. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws	5. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws		-		termine Tax Rate Ce	eiling				
Based on the Prior Year Tax Rate Ceiling F. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws	Based on the Prior Year Tax Rate Ceiling F. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws		Time 15 (11 no one							
				•	pproved Rate				<u>-</u> .	· · · · · · · · · · · · · · · · · · ·
	Based on Prior Year Tax Kare Ceiling (Lower of Line D or Line E)			· ·	omply with Missouri La	iws				
Based on Prior Teat Tax Rate Cesting (Lower of Eine D or Line E)			Based on Prior Year	r Tax Rate Ceiling (Lower of Line D or Line E)						

Informational Tax Rate Data Summary

~ -		PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED	S REVIEW OF	DATA SUBMITTI	03			
_		Informational Tax Rate Data Form A	rm A					(20_).
		For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property	a Separate Rate o	n Each SubClass of]	Property			
		Name of Political Subdivision	Politi	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 Article X. Section 22 and Section 137 073, RSMo	sent to the County	y Clerk. with Article X. Sectio	nt 22 and Section 137	073. RSMo		
- 3 x x	lis form shows the noless the taxing auditep 1 - The governitep 2 - Submit a cop	This form shows the information that would have been on the little items for the Form A had no voluntary reductions(s) been taken in prior even futuribered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluciary reduction(s) taken in prior even numbered year(s) and following steps in an even numbered year. Step 1 - The governing body should hold a public hadring and adopt a resolution, a policy statement, or an ordinance to the State Auditor's Office for review.	he Form A had no volum in prior even numbered dion, a policy statement, e State Auditor's Office	he litte items for the Form A had no voluntary reductions(s) been taken an prior even numbered year(s). The reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year and adopt a resolution; a policy statement, or an ordinance jushlying its action prior to setting and certifying or ordinance to the State Auditor's Office for review	n an prior even numbered y owing steps in an even num s action prior to setting and	car(s) The information on the object year certifying its tax rate.	this form should not be use	ed in the current year
			(a)	(b) Real Estate	(c)	(d) Personal		(Prior Metho
,.	ĺ		Residential	Agricultural	Commercial	Property	Total	Calculation
	1. (20) Cu Include the the County finalized by	(20) Current Year Assessed Valuation include the current locally and stare assessed valuation obtained from the County Clerk, County Assessor, or comparable office finalized by the local hoard of equalization.	ed from					
	 Assessed Valuation (a) (b) & (e) - May be (d) = [Line 1(d) - 3(d)] If negative, enferzero. 	Assessed Valuation of New Construction & Improvements 2(a) (b) & (c) - May be obtained from the County Clerk or County Assessor 2(d) = [Line 1(d) - 3(d) - 6(d) : 7(d) +8(d)] If negative, enter zero.	ements ounly Assessor					
	 Assessed Obtained fr 	Assessed Value of Newly Added Territory Obtained from the County Clerk or County Assessor						
	4. Assessed ' (Added to Obtained fr	Assessed Value of Real Property that Changed Subclass from the Prior Year (Added to a New Subclass in the Current Year) Obtained from the County Clerk or County Assessor	class from the Prio	r Year				
	5. Adjusted (Line I - Li	Adjusted Current Year Assessed Valuation (Une 1 - Line 2 - Une 3 - Line 4)						
·	6. (20 Pri Include the Assessor or Note: If this to re- Rate	(20) Prior Year Assessed Valuation Include the prior year locally and state assessed valuation obtained from the County Clerk. County 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 coiling. Enter the revised Prior Year tax rate ceiling on the Current Year's Tax Rate Summary, Line A.	rained from the Count equalization. Refer from A. Line revised Prior Year ta	y Clerk. County I then revise the Prior Y x rate ceiling on the Cur	car tax rate form rent Year's Tax			
<u>.</u>	7. Assessed '	Assessed Value in Newly Separated Territory Obtained from the County Clerk or County Assessor						
	8. Assessed Prior Yea Obtained fr	Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year Obtained from the County Clerk or County Assessor				**************************************		
	9. Assessed Year (Sub-	Assessed Value of Real Property that Changed Subclass from the Prior Year (Subtracted from the Previously Reported Subclass) Obtained from the County Clerk or County Assessor	class from the Pric bclass)	.				
	 Adjusted (Line 6 - Li 	Adjusted Prior Year Assessed Valuation (Line ? - Line 8 - Line 9)						



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Informational Tax Rate Data Form A

For SCHOOL, DISTRICTS Calculating a Separate Rate on Each SubClass of Property

Purpose of Levy	tion 137,073, RSMo.	umbered year(s). The information on this form should not be
Political Subdivision Code	The final version of this form MUST be sent to the County Clerk. Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.	amaton 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
Name of Political Subdivision	The final version of this form MUST be sent to the County Clerk. Computation of reassessment growth and rate for compliance with Artic	mateur that would have been on the line items for the Fo

used in the current year unless the taxing authenty wishes to reverse any voluntary reduction(s) taken in prior even tumbered 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 in 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. This form shows the info

		Ξ.			[7.			4,		15.	
		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	Increase in Consumer Price Index Certified by the State Tay Commission	California da da crate 1 da Confiniasion	Adjusted Prior Year Assessed Valuation (Line 10)	(20) Prior Year Voluntarily Reduced Rate in Non-Reassessment Year	(Informational Tax Rate Data Summary, Line A)	Maximum Prior Year Adjusted Revenue Permitt	from Locally Assessed Property from property that existed in both years
(a)	Residential	ting property						lon-Reassessment Yea		pa	Lexisted in both years
(b) Real Estate	Agricultural							1			
<u> </u>	Commercial										
(d) Personal	Property										
	Total										
(Prior Method) Single Rate	Calculation										
		T				_					

Maximum Prior Year Revenue from State Assessed Property (before [Line 13 x Line 14) / 100]

reductions). Provided by the DESE & allocated to each subclass of real estate based on its % of assessed valuation. <u>16</u>

Permitted Reassessment Revenue Growth Total Adjusted Prior Year Revenue (Line 15 | Line 16) 17. ∞

Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%

If Line 11 is negative, enter 0%.

Additional Reassessment Revenue Permitted Do not enter less than 0%, nor more than 5%. <u>6</u>

property that existed in both years. (Line 17 + Line 19) Revenue Permitted in the Current Year from (Line 17 x Line 18) 200

(before reductions) The school district should use it's best estimate for Line 21 (Total), which is altocated to each subclass of real estate based on its % of Estimated Current Year Revenue from State Assessed Property 21,

multiplied by the % increase in state assessed valuation per the State Tax assessed valuation. (i.e. same amount as Line 16 (Total), Line 16 (Total) Commission, or using the educated guess).

please provide written documentation to the State Auditor's Office to explain the if Line 21 (Total) declines substantially from the amount on Line 16 (Total), reasons for such difference.

(Form Revised 03-2016)

Informational Tax Rate Data Form A, Page 2 of 4



	STATE STATE	PRO FORMA - STATE AUDITOR'	S REVIEW OF D	TOR'S REVIEW OF DATA SUBMITTED	_				_
36		Informational Tax Rate Data Form A	m A		i			(20)	
		For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property	a Separate Rate on	Each SubClass of P	roperty			<u>}</u>	
<i>P</i>	a more				-	į			
)		Polític	Political Subdivision Code	•	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 Article X. Section 22 and Section 137 ft73 RSMo	ST be sent to the County Clerk, th and rate for compliance with Ar	Clerk, with Article X. Section	n 22 and Section 137.	073. RSMo			
문교생용	is form shows the :: less the taxing author p 1 - The governing p 2 - Submit a copy	This form shows the information that would have been out 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 numer year numbered year(s) and follows the following steps in an even numbered year. Step 1 - The governing backy should hold a public treating and adopt a resolution, a pokey statement, of an ordinance justifying its action prior to setting and exception, poicy, statement, or ordinance to the State Auditor's Office for review.	e Form A had no volunta in prior even numbered y m, a policy statement, or State Auditor's Office fo	ims for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information (s) taken in prior even numbered year(s) and follows the following steps in an even numbered year, at resolution, a policy statement, or an oxidinance justifying its action prior to setting and certifying its ax rate, noe to the State Auditor's Office for review.	in prior even numbered y owing steps in an even min action prior to setting and	car(s). The information or beted year. certifying its 'ax rate.	this form should not be used	in the eurrent year	
			(a)	(b) Real Estate	(0)	(d) Personal		(Prior Method) Single Rate	
			Residential	Agricultural	Commercial	Property	Total	Calculation	
22.	Revenue Permitted from I Property (Line 20 - Line 21)	Revenue Permitted from Existing Locally Assessed Property (Line 20 - Line 21)						i	1
23.		Adjusted Current Year Assessed Valuation (Line 5)	1				•		
ਲੱ		Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to HB 1150 & S19960 (Line 22 / Line 23 x 100)	ed Prior to			E .			
25.	Limit Person [Lower of Lin	Limit Personal Property to the Prior Year Ceiling [Lower of Line 24 (Personal Property)]	.l Property)]	!					
26.	Maximum At (Informational	Maximum Authorized Levy (Informational Tax Rate Data Summary, Line E)			•				
27.	Limit to the l Enter the Rate f Informational T Line 25 (for Per	Limit to the Prior Year Maximum Authorized Levy Enter the Rate for Prior Method Column on Line B of the Informational Tax Rate Data Summary [Lower of Line 24, Line 25 (for Personal Property only), or Line 26]							
28.	Calculate Revised Rate(s) Tax Revenue [(Line Lx Line	Calculate Revised Rate(s) Tax Revenue [(1) ine 1 x Line 27) / 100]					•		
29.	Total Assessed	Total Assessed Valuation [Linc 1 (Total)]							
30.	Blended Rate	Blended Rate [Line 28 (Total) / Line 29 x 100]							
<u>£</u>		Revenue Difference due to the multi rate calculation [Line 28 (Total) - Line 28 (Prior Method)]	28 (Total) - Line 28 (P	rior Method)]					
32.	Rate(s) to be F [(H'Line 3] < or >	Rate(s) to be Revised. Note: Revision Can Not Increase Personal Property Rate [(H'Line 31 < or > 0 & Line 27 < Line 27 (Prior Method), Then Line 27, Otherwise 0]	Personal Property Otherwise 0]	Rate					
33.	Current Year / (If Line 32 > 0,	Current Year Adjusted Assessed Valuation of Rates being Revised (If Line 32 > 0, Then Line 5, Otherwise 0)	Revised						
34.	Relative Ratio Rates being Ro	Relative Ratio of Current Year Adjusted Assessed Valuati Rates being Revised [Line 33 / Line 33 (Total)]	Vafuation of the						
35.	Revision to Ra	Revision to Rate [111] and $32 > 0$, then Line $34 \times \text{Line} 31$ / Line 5×100 (limited to - Line 32). Otherwise Of	(00 (limited to - Line 32)), Otherwise 0]					
36. 37.	Revised Rate (Revised Rate I	36. Revised Rate (Line 27 + Line 35) 37. Revised Rate Rounded (If Line 36 < 1, Then Round to a 3 - digit in	- digit rate, Otherwise Round to a 4 - digit rate)	s 4 - dıgil rate)			Company of the Compan		
									_

Informational Tax Rate Data Form A, Page 3 of 4



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Informational Tax Rate Data Form A

For SCHOOL DISTRICTS Calculating 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.	It to the County Clerk.	
Computation of reassessment growth and rate	assessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.	ion 137.073, RSMo.
ould ha	orm. A had no voluntary reductions(s) been taken in prior even na	twe been on the line sterns for the Form. A had no voluntary reductions(s) been taken in prior even manibered year(s). The information on this form should not be used in the co
authority wishes to reverse any voluntary reduction(s) taken in pr	 voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year 	even numbered year

This form shows the information that would have been an the line stems for the Form: A had no voluntary reductions(s) been taken in prior even nambered year(s). The information can 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 party spould hald a public hearing and adopt a resolution, a policy statement, or an ordinance partifying its action prior to setting and certifying its tax rate.	ems for the Form: A had no voluntary reductions(s) been taken in prior even numbered year(s). The in taken in prior even numbered year(s) and follows the following steps in an even numbered year(s) are solution, a policy statement, or an ordinance pratifying its action prior to setting and certifying is not to the State Auditor's Office for review	ary reductions(s) been tak year(s) and follows the foll or an ordinance justifying i or review	had no voluntary reductions(s) been taken in prior even mambered year(s). The inforecent numbered year(s) and follows the following steps in an even numbered year, extransment, or an ordinance justifying its action prior to setting and certifying its ta difor's Office for review	year(s). The information or mbered year. d certifying its tax rate.	this form should not be us	ed in the current year	
	(a)	(b) Real Estate	(c)	(d) Personal		(Prior Method) Single Rate	
	Residential	Agricultural	Commercial	Property	Total	Calculation	
Calculate Fina! Blended Rate 38. Tax Revenuc [(1 ine 1 x Line 37) / 100]			-				
59. Total Assessed Valuation [Line 1 (Tonal)] 40. Final Blended Rate [Line 38 (Tonal) / Line 39) v. 1001							
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	ection 22 and Section	137.073 RSMo. (Lin	c 37)	•			
For Information Purposes Only - Impact of the Multi Rate System 42. Revenue Calculated Using Multi Rate	ystem						

For Information Purposes Only - Blended Rate Calculation Percent Change (Line 44 / Line 43)

Tax Rate Ceiling (Info. Tax Rate Summary, Line F) Allowable Recoupment Rate (Tax Rate Summary, Line I)

DESE Screen 6 Tax Rate Ceiling Including Recoupment Revenue from DESE Screen 6 Tax Rate Ceiling Assessed Valuation (Line 1) (Linc 46 - Line 47)

Blended Tax Rate Ceiling to Report on DESE Screen 6 [Line 50 (Total) / Line 49 (Total) x 100] Voluntary Reduction (Tax Rate Summary, Line H) (Line 48 x Line 49) / 100|

Assessed Valuation (Linc 1)

Unadjusted Levy (Line 48 - Line 52)

Blended Tax Rate from the Unadjusted Levy to Report on DESE Screen 6 [(Line 55 / Line 54) x 100] Revenue from Unadjusted Levy [Cine 53 x Line 54) / 100]

Prop C Reduction (Tax Rate Summary, Line G)

Adjusted Levy (Line 53 - Line 57)

Blended Tax Rate from the Adjusted Levy to Report on DESE Screen 6 ((Linc 60 / Linc 59) x 100] Revenue from Adjusted Levy [Line 58 x Line 59 / 100] Assessed Valuation (Line I)

(Form Revised 03-2016)

Informational Tax Rate Data Form A, Page 4 of 4

Revenue Differences Using the Different Methods

(Line 42 - Line 43)

Revenue Calculated Using Single Rate

(Linc 41 x Line 1) / 100]

[Line 27 (Prior Method) x Line 1) / 100]



19/1		PRO FORMA - STATE AUDIT	OR'S REVIEW OF DATA SUBI	MITTED	(20)
		Informational Tax Rate Data		A Change Property	(<u>-</u>
	SE P	For SCHOOL DISTRICTS Calcul	ating a Separate Rate on Each S	ubClass of Property	
		Name of Political Subdivision The final version of this form MUS	Political Subdivision Code T be sent to the County Clerk.	Purpose of Levy	_
		Calculation of New Voter Approved	Tax Rate or Tax Rate Increase		
		ear tax rate computation, some political a new tax. Informational Tax Rate Data			ease in an existing
	Date of El		- · · · · · · · · · · · · · · · · · · ·		
2.	Ballot Lar				
	Attach a sa	ample ballot or state the proposition pos	ed to the voters exactly as it appeared	on the ballot.	
	Election R	l aculte			
•	Execution is	cesuits		(Yes)	(No)
	Expiration	n Date		(740)	V,
	Enter the la	ast year the levy will be in effect, if app	licable.		
	New Prop	osition C Waiver			
		whether the district obtained a <u>new</u> waiting C Reduction.	iver to eliminate part or all of the requ	ired	
	- Attach a	sample ballot or state the proposition p	osed exactly as it appeared on the ball	lot.	
	- Also ind	icate the election results on the Proposi	tion C Waiver		
				(Yes)	(No)
	Amount of	f Increase Approved by Voters (if this asc of" or an "Increase by")	s is an increase to an existing rate) OR	·	,,,,,
		te Approved by Voters (if this is an in		ā.	
	(An "Increa	ase to")	Li r	b.	
			•		

Informational Tax Rate Data Form B, Page 1 of 2



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19/02	25/1
16183	011

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form B

(20)

For SCHOOL DISTRICTS Calculating 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.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

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.

- 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

			Real Estate			
	_	Residential	Agricultural	Commercial	Personal Property	Prior Method
7.	Prior Year Tax Rate Ceiling to Apply Vo (Tax Rate Summary, Line A if Increase to an Existing Rate, Otherwise 0)	ter Approved I	ncrease to.			
8.	Voter Approved Increased Tax Rate to A (If Line 6a > 0, then Line 6a + Line 7, otherwise, Line 6b).	djust				
9.	Adjusted Prior Year Assessed Valuation (Informational Tax Rate Data Form A, Line 10)					
0.	Maximum Prior Year Adjusted Revenue from properly that existed in both years (Line 8 x Line 9) / 100)					
1.	Consumer Price Index (CPI) as Certified by the State Tax Commission.		****			
2,	Permitted Revenue Growth Allowed for (Line 10 x Line 11)	CPI	<u> </u>			
3.	Total Revenue Allowed from the Additio from property that existed in both years (Line 10 + Line 12)	nal Voter Appro	oved Increase			
	Adjusted Current Year Assessed Valuati (Tax Rate Form A, Line 5)	on				
5.	Adjusted Voter Approved Increase Tax I This rate will allow the same revenue as applyin (Line 8) to the Prior year Assessed Value (Line 9) (Line 13 / Line 14 x 100)	g the Voter Appro-				, , , , , , , , , , , , , , , , , , ,
6.	Amount of Rate Increase Authorized by House Bill No. 506, passed in 2011, allows taxit approved increase after August 27, 2008 to levy increase approved by voters (Line 8) or the adjuin order to generate substantially the same reven applying the voter approved increase to the total voter approval increased by the consumer price.	ig authorities that p a rate that is the gisted voter approve ue that would have assessed valuation	passed a voter reater of the d increase (Line 15) been generated by			
	Enter this Rate Computed on the Tax Rate Sumi levy, Otherwise, on the Tax Rate Summary, Line rate increase.					
	(If Line 8 > Line 15, Then Line 8, Otherwise Line 15)					

(Form Revised 03-2016)

Informational Tax Rate Data Form B, Page 2 of 2



	Tax Rate Form G For School Districts With a Separate Rate on Each S			Property		(20)
	Name of Political Subdivision		Political Subdivision C	lode	Purpose of Levy	
	LATION OF ALLOWED RECO NCE WITH SECTION 137,073.30		CALCULATION OF FIR	ST YEAR OF	RECOUPMENT TAI	KEN
due to elerical cor may document the	reduced after tax rates are set ar rections, the existing tax rate coises changes by filing revised copi ised forms and a written explanat	ling may be re es of each of th	vised to compensate for ic tax rate forms for each	the changes de	escribed above. A poli	tical subdivision
	n of this form, revisions are requi evised forms must be filed with t					ation and revised
entitled to receive	isions, a political subdivision ma for the preceding one to three ye what extent the political subdivisi	ar period affect	ted by the revisions. The			
Start with the old	lest prior year (if applicable) ar	id work forwa	rd to the present.			
Please provide a v the recoupment pr	vritten explanation in the space be rocess.	elow (or by atta	ching an explanation) as	to why the pol	itical subdivision wou	ld be eligible for
						ļ
CERTIFICATION L. the undersigned	ON thereby do certify that the data se	t foeth bolous is	terus and accupate to the	hoet of my kno	syledge and belief	
Name of School D		(Telephone)		(Signature)		
District Number		(Date)		(Print Name)		
Purpose of Levy						

Tax Rate Form G, Page 1 of 5



|--|

Tax Rate Form G

(20__)

For School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPILIANCE WITH SECTION 137.073.3(2)(a) and (b)

-	6 11 11	Real Estate		Personal	
_	Residential	Agricultural	Commercial	Property	Total
Revised Locally Assessed Valuation After the changes to 20tax rate(s) have been made (Revised Tax Rate Form A, Line 1)					
Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary, Line F)					
Revised Permissible Locally Assessed Tax Revenue [(Line 1 × Line 2) / 100]					
Revised Locally Assessed Valuation (Line 1)					
Original Tax Rate Ceiling (Certified) (Original Tax Rate Summary, Line F)					
Total Locally Assessed Tax Revenue Actually Produced [(1.me 4 x Line 5) / 100]					
Revenue Loss Due to Local Assessment Reductions (Line 3 - Line 6)					
Estimated Lost Revenue from State Assessed Pro Revised Rates or State Assessment Reductions This amount <u>must be</u> estimated by the District.					
Total Lost Revenue to be Recouped (Line 7 + Line 8)					
Limit the Total Lost Revenue (Line 9) to Zero (If Line 9 < 0, Then 0, Otherwise Line 9)					
Difference Due to Limiting Loss to Zero (Alloca [Line 9 (Total)] - Line 10 (Total)]	ite Difference to S	Subclass if Line 10 >	0)		
Revised Locally Assessed Valuation of Subclass If Line 10 > 0 (Line 1 IF Line 10 > 0)					
Relative Ratio of Line 12 Ratio of assessed valuation of each subclass to the total. [Line 12 / Line 12 (Total)]					
Allocate the Difference on Line 11 Based on the Relative Ratio on Line 13 [Line 11 (Total) x Line 13]					
Total (20) Lost Revenue Allowed to be Recoup (Line 10 + Line 14)	ed				

(Form Revised 03-2016)

Tax Rate Form G, Page 2 of 5



S. Co.		Tax Rate Form G For School Districts With a Sep	oarate Rate on	Each SubClass o	of Property		(20)
		Name of Political Subdivision	Poli	tical Subdivision	Code	Purpose of Levy	
		LATION OF ALLOWED RECOUP NCE WITH SECTION 137.073.3(2)(a		XLATION OF F	IRST YEAR OF	RECOUPMENT TA	KEN
YEZ	AR 20 CO	OMPLETE LINES 1 THROUGH 15	FOR THE SEC	OND PRIOR YEA Real Estate	AR (IF APPLICA)	BLE) Personal	
		-	Residential	Agricultural	Commercial	Property	<u>Total</u>
1.	After the char	cally Assessed Valuation nges to 20tax rate(s) have been made. x Rate Form A. Line 1)					
2.	After the revi	x Rate Ceiling sion to the assessed valuation was made. Rate Summary, Line F)					
3.		missible Locally Assessed ae [(Line 1 x Line 2) / 100]					
4.	Revised Loc (Line 1)	ally Assessed Valuation		* ·******			
5.		x Rate Ceiling (Certified) Rate Summary, Line F)					
6.		lly Assessed Tax Revenue oduced [(Line 4 x Line 5) / 100]					
7.		ss Due to Local Assessment (Line 3 - Line 6)					
8.	Revised Ra	ost Revenue from State Assessed Protes or State Assessment Reductions must be estimated by the District.					
9.	Total Lost B	Revenue to be Recouped to be 8)					
10.		otal Lost Revenue (Line 9) to Zero), Then 0. Otherwise Line 9)					
11.		Due to Limiting Loss to Zero (Allocal) - Line 10 (Total)]	ate Difference to S	ubclass if Line 10 >	· ())		
12.		cally Assessed Valuation If Line 10 > 0 ine 10 > 0		***			
13.	Ratio of asse	etio of Line 12 ssed valuation of each subclass Line 12 / Line 12 (Total)}					
14.	Based on the	e Difference on Line 11 e Relative Ratio on Line 13 ral) x Line 13]			· _		
15.	Total (20 (Line 10 + L) Lost Revenue Allowed to be Recoupine 14)	ped				

Tax Rate Form G, Page 3 of 5



		Tax Rate Form G For School Districts With a Se	parate Rate on !	Each SubClass o	f Property		(20)			
		Name of Political Subdivision	Poli	tical Subdivision	Code	Purpose of Levy				
INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137,073.3(2)(a) and (b) YEAR 20 COMPLETE LINES 1 THROUGH 15 FOR THE PRIOR YEAR (IF APPLICABLE)										
YEA	AR 20 CO	OMPLETE LINES 1 THROUGH 15	FOR THE PRIC		PLICABLE)	D I				
		-	Residential	Real Estate Agricultural	Commercial	Personal Property	Total			
1.	After the chan	cally Assessed Valuation ges to 20 — tax rate(s) have been made. Rate Form A. Line 1)								
2.	After the revis	Rate Ceiling ion to the assessed valuation was made. Rate Summary, Line F)	_							
3.		missible Locally Assessed to [(Line 1 x Line 2) / 100]								
4.	Revised Loca (Line 1)	ally Assessed Valuation								
5.		x Rate Ceiling (Certified) Rate Summary, Line F)								
6.		ly Assessed Tax Revenue duced [(Line 4 x Line 5) / 100]								
7.		ss Due to Local Assessment (Line 3 - Line 6)								
8.	Revised Rat	ost Revenue from State Assessed Proces or State Assessment Reductions must be estimated by the District.								
9.	Total Lost R (Line 7 – Lin	evenue to be Recouped								
10.		otai Lost Revenue (Line 9) to Zero , Then 0, Otherwise Line 9)	-,							
11.		Oue to Limiting Loss to Zero (Alloc 1) - Line 10 (Total)]	ate Difference to S	ubclass if Line 10 >	0)					
12.		ally Assessed Valuation If Line 10 > 0 ne 10 > 0)								
13.	Ratio of asses	tio of Line 12 seed valuation of each subclass (fine 12 / Line 12 (Total)]								
14.		Difference on Line 11 Relative Ratio on Line 13 al) x Line 13]					 , ,			
15.	Total (20) (Line 10 ± 1.i	Lost Revenue Allowed to be Recounce 14)	ped							

Tax Rate Form G, Page 4 of 5



		Tax Rate Form G					(20)				
		For School Districts With a Se				- "					
		Name of Political Subdivision		tical Subdivision	"	Purpose of Levy					
		"LATION OF ALLOWED RECOU NCE WITH SECTION 137.073.3(2)(CULATION OF F	IRST YEAR OF I	RECOUPMENT TA	KEN				
DET	ERMINATI	ION OF RECOUPMENT RATE(S	i)								
		Real Estate Personal									
			Residential	Agricultural	Commercial	Property	Total				
16.		rue Loss Allowed to be Recouped of Line 15 for Each Year Recouping)									
17.	Total Reven	nue Desired to Recoup in Current Y	ear (Do Not Enter	Less than Line 15	of the Third Prior	Year Nor					
18.	State Assess	Amount of Current Collections from sed Property for Recoupment of Los									
	Must be esti	mated by the District									
19,	Amount to I (Line 17 - Li	be Recouped from Locally Assessed ne 18)	Property								
20.		nt Year (20) Locally Assessed Pro) Tax Rate Form A. Line 1	perty								
J	Recoup the l Enter these ra	e Levied to Partially or Fully Loss [(Line 19 / Line 20) x 100] ates on the current year (20) mmary. Line I									
				<u></u>		<u>. </u>					
	Cl.a. P	22 22 15:1 : 17:5									
		nes 22 and 23 IF Line 17 is less tha Need to be Completed to Continu		nt in the 2nd or 3	rd Year						
22.	Portion of a	revenue on Line 15 for 2nd prior y	ear 20 reserve	ed for second year	r of recoupment						
23.	Portion of r	evenue on Line 15 for prior year 26	0 reserved for	second or third v	ear of recoupmen	nt					
				•	•						
	-										

Tax Rate Form G, Page 5 of 5



	Tax Rate Form H			n .		(20)
	For School Districts With a Sep	arate Rate on E	ach SubClass of	Property		
	Name of Political Subdivision	Politi	cal Subdivision C	ode Pu	upose of Levy	· - ·····
evied in a subsector in one year. Tax Rate Form H CALCULATIO FOR COMPLIA	ctions ordered after tax rates are set quent year to replace the revenue los A three-year period following the y is used to document the revenue ren N OF SECOND AND/OR THIRD NCE WITH SECTION 137.073.3	(see Tax Rate For ear in which the l maining to be recovered YEAR OF RECO (2)(a) and (b)	orm G). A political oss occurred is all uped and the allow DUPMENT TAK	al subdivision may of lowed by statute for wable recoupment for EN	choose not to fully r recouping the los ate when there is a	recoup the rever it revenues.
Before compl	etion of this form, Tax Rate	Form G must	have been co	mpleted in a p	rior year.	
COMPUTATIO	N OF RECOUPMENT RATE					
		Residential	Agricultural	Commercial	Personat	Total
	ue Lost Due to Assessment Reduct	ions				
	0 Tax Rate Form G, Line 16) ecouped in Prior Year(s)					
Year	•					
	Valuation (Locally Assessed Only)			_		
	ent Rate (Certified) Recouped [(Line 2a x Line 2b) / 100]					
	Recouped from State Assessed Prope					
f, Recoupme	Valuation (Locally Assessed Only) ent Rate (Certified)			<u> </u>		
	Recouped [(Line 2e x Line 2f) / 100]					
	Recouped from State Assessed Proper nue Recouped in Prior Year(s)	rty				
	ine 2d + Line 2g + Line 2h)					
	maining to be Recouped					
(Line 1 - Line 5 Revenue De	e 3) sired to be Recouped in the Curre	nt Veer				
	vides for recoupment no further back					
	ear. Any lost revenue from the third					
not recouped	will be waived. (Must be < Line 4)			_		
State Assess	amount of Current Collections from and Property for Recoupment Loss					
	<u>TBE</u> estimated by the District. be Recouped from Locally Assessed	D				
	nt Year (Line 5 - Line 6)	Froperty				
8. Total Curre	nt Year Assessed Valuation Obtain or Assessor (Tax Rate Form A, Line					
	Levied to Partially or Fully Recoup					
	Line 7 / Line 8) x 100] Enter these a					
Current Year	Tax Rate Summary, Line I.				·	
CERTIFICATION	ON		·			
	d hereby do certify that the data set	forth below is true	and accurate to the	ne best of my know	dedge and belief.	
Name of Politica		(Telephone)		_	(Signature)	
Political Subdivis	ion No.	(Date)		-	(Print Name)	
Purpose of Levy						

Tax Rate Form H



AUTHORITY: section 29.100, RSMo 2000, and section 137.073.6, RSMo Supp. 2013.* Original rule filed March 24, 2016, effective Nov. 30, 2016.

*Original authority: 29.100, RSMo 1945, amended 1993, 1995 and 137.073, RSMo 1955, amended 1979, 1984, 1985, 1986, 1989, 1990, 1991, 1992, 1994, 1999, 2000, 2002, 2004, 2005, 2008, 2011, 2013.

15 CSR 40-3.130 Calculation and Revision of Property Tax Rates by School Districts Calculating a Separate Property Tax Rate for Each Sub-Class of Property

Emergency rule filed Sept. 24, 2004, effective Oct. 4, 2004, expired April 1, 2005.

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

PURPOSE: This rule clarifies the current procedure that applies to all political subdivisions other than school districts and is designed to implement section 137.073, RSMo, as it applies to calculating and revising property tax rates. Under the Missouri Constitution, Article X, Section 22, and section 137.073, RSMo, political subdivisions other than school districts must calculate their annual tax rate ceilings and submit them to the Missouri State Auditor's Office.

- (1) The following forms may be used by political subdivisions other than school districts to substantiate the tax rate ceilings before submission of the information via the Missouri State Auditor's Office website portal, which is accessible by obtaining a username and password from the Missouri State Auditor's Office. If a political subdivision is unable to submit the information via the website, the political subdivision may submit these forms via mail to, Missouri State Auditor's Office, Attention: Tax Rate Section, PO Box 869, Jefferson City, MO 65102.
- (2) Single Tax Rate—The following forms with instructions for single tax rate review have been adopted and approved for use by political subdivisions:
- (A) Tax Rate Summary—For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property, included herein;
- (B) Tax Rate Form A—For Political Subdivisions Other Than Schools Levying a Single Rate on All Property, included herein;
- (C) Tax Rate Form B—For Political Subdivisions Other Than Schools Levying a

Single Rate on All Property, included herein;

- (D) Tax Rate Form C—For Political Subdivisions Other Than Schools Levying a Single Rate on All Property, included herein;
- (E) Informational Tax Rate Data—For Political Subdivisions Other Than Schools Levying a Single Rate on All Property, included herein;
- (F) Tax Rate Form G—For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property, included herein; and
- (G) Tax Rate Form H—For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property, included herein.
- (3) Multi Tax Rate—The following forms with instructions for multi tax rate review are available from the Missouri State Auditor's Office and have been adopted and approved for use by political subdivisions:
- (A) Tax Rate Summary—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;
- (B) Tax Rate Form A—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;
- (C) Tax Rate Form B—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;
- (D) Tax Rate Form C—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;
- (E) Informational Tax Rate Data Summary—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;
- (F) Informational Tax Rate Data Form A—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;
- (G) Informational Tax Rate Data Form B—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;
- (H) Tax Rate Form G—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein; and
- (I) Tax Rate Form H—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein.
- (4) If revisions or amendments to any information on the tax rate forms need to be made after submission to the State Auditor's Office,

the revisions shall be made via the Missouri State Auditor's Office website portal.