

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,

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,

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) Summary Page, included herein;
 - (B) Form A, included herein;
 - (C) Form B, included herein;
 - (D) Form C, included herein;
 - (E) Informational Data, included herein;
 - (F) Form G, included herein; and
 - (G) Form H, 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) Summary Page, included herein;
 - (B) Form A, included herein;
 - (C) Form B, included herein;
 - (D) Form C, included herein;
- (E) Informational Summary Page, included herein;
- (F) Informational Form A, included herein;
- (G) Informational Form B, included herein;
 - (H) Form G, included herein; and
 - (I) Form H, 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.



	ME STATE	PRO FORMA - STATE AUDITOR	D'S REVIEW OF DATA SURM	TTTED	
		Summary Page	CERTIFIEW OF DATASOBII	TILD	(20)
		For School Districts Levying a Single I	Pate on All Property		(20
K	SI STOUT	roi school Districts Levying a single i	tate on sit i toperty		
		Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	 _
		The final version of this form MUST b	e sent to the county clerk.	·	
on the subdi states	is page takes into vision wishes to r nent, or an ordina	nplete the Summary Page is available from prior year consideration any voluntary reduction(s) taken in pre to longer use the lowered tax rate ceiling to calculate nee justifying its action prior to setting and certifying that would be allowed had there been no previous v	vious even numbered year(s). If in an even nuits tax rate, it can hold a public hearing and pugits tax rate. The information in the Information	imbered year, the political ass a resolution, a policy onal Data, at the end of these	For Political Subdivision Use in Calculating its Tax Rate
Α.		hx rate ceiling as defined in Chapter 137, RSMo at year (Prior year Summary Page, Line F minus Line			
В.		r rate computed pursuant to Article X, Sect roved increase (Form A, Line 22)	ion 22, of the Missouri Constitution and	Section 137.073, RSMo,	
C.	adjusted to p CPI (Form B Increase to t	ate increase authorized by voters if same rovide the revenue available if applied to to , Line 16) he total operating levy up to \$2.75 per A pol Board decided to use Amendment 2 (il	he prior year assessed value and incr Amendment 2, if applicable	eased by the percentage of OR	
D.	Rate to com	pare to maximum authorized levy to del lection, otherwise Line C)			
E.	Maximum a	uthorized levy greater of the 1984 rate or me	ost recent voter approved rate		
F.		r tax rate ceiling maximum legal rate to divisions tax rate (Lower of Line D or E)	omply with Missouri laws		
GI.	Circle the typ	d Proposition C (sales tax) reduction tal be of waiver your district has Fu y of the DESE Prop C Reduction Workshe	il Partial No	applicable	
G2.		quired reduction 1st class charter count ne county(ies) taken from tax rate ceiling		nn estimated non-binding	
H.		ry reduction by school district taken fro a voluntary reduction taken in an even number		the following year.	
1.	Plus allowat	ole recoupment rate added to the tax rate	ceiling (Line F) If applicable, attach Fo	orm G or H.	
J.		oe levied (Line F - Line G1 - Line G2 - Line I	• • • • • • • • • • • • • • • • • • • •		
		vied for debt service, if applicable (Form C			
BB.	Additional savailable if ap	pecial purpose rate authorized by voter plied to prior year assessed value and increased	s after the prior year tax rates were set, at t by the percentage of CPI (Form B, Line	djusted to provide the revenue 16 if a different purpose)	
Cert	ification				
	undersigned,		ice) of	(School District)	
		(County(ics)) do hereby certify that the	data set forth above and on the acco	mpanying forms is true and	accurate to
		vledge and belief. ine G through BB, sign this form, and re	othern to the county clark(s) for fine	d cartification	
Picas	ie compiete D	the G through bb, sign this form, and is	to the county Clerk(s) for this	ii cermication.	
	(Date)	(Signature)	(Print Name)	(Teleph	one)
Prop	, ,	e entered on tax books by the county cl			
		ication from the political subdivision:		AA BB	
Secti	on 137.073.71	RSMo, states that no tax rate shall be exter oregoing provisions of this section.	ided on the tax rolls by the county cle	erk unless the political subdi-	vision has
	(Date)	(County Clerk's Signature)	(County)	(Teleph	one)
	(Form Rev	ised 12-2017)	Summary Page		



P P	RO FORMA - S	TATE AUD	ITOR'S	S REVIEW OF DATA SUBM	AITTED	
(\$(orm A or School Distric	ts Levying a	Single	Rate on All Property		(20_
Missauth						
	ame of Political Su			Political Subdivision Code	Purpose of Levy	
				sent to the county clerk.		
	omputation of reass	essment grow	th and ra	ate for compliance with Article X,	Section 22, and Section	n 137.073, RSMo.
1. (20) Curren	t year assessed val	uation				
Include the curr local board of e		l valuation ob	tained fr	om the county clerk, county asses	sor, or comparable offi	ce finalized by the
(a)		+	(b)		_ = _	
(Real Estate)			(Personal Property)		(Total)
2. Assessed valua	tion of new constr	uction & imp	roveme	nts		
2(a) - Obtained	from the county cle	erk or county a	assessor			
2(b) - Increase	in personal property	, use the form	ula liste	d under Line 2(b)		
(a)		+	(b)		=	
(Real Estate)			Line $1(b) - 3(b) - 5(b) + 6(b) + 7(b)$ If Line 2b is negative, enter 2e	`	(Total)
	of newly added te he county clerk or o		r			
(a)		+	(b)			
	Real Estate)			(Personal Property)		(Total)
5. (20) Prior ye	cine 2 total - Line 3 ear assessed valuates	ion	sined fro	m the county clerk, county assess	or, or comparable offic	e finalized by the local
board of equaliz	zation.			ar Form A, Line 1, then revise the		
				rate ceiling on this year's Summa		
(a)		+	(b)			
	Real Estate)			(Personal Property)		(Total)
	of newly separate he county clerk or o		r			
(a)		+	(b)		=	
	Real Estate)			(Personal Property)		(Total)
	of property locally he county clerk or o			ar, but state assessed in current	year	
(a)		+	(b)		=	
	Real Estate)			(Personal Property)		(Total)
	year assessed valuine 6 total - Line 7				-	
(Form Revise	ed 12-2017)		For	m A, Page 1 of 2		



	FORMA - STATE AUDITO FORM A For School Districts Levying a Sin		AIT LED	(20_
	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
	The final version of this form MUST	be sent to the county clerk.		
	Computation of reassessment growth a	nd rate for compliance with Article X	, Section 22, and Secti	ion 137.073, RSMo.
, the political subdi- lution, a policy state	the takes into consideration any voluntary reductions invision wishes to no longer use the lowered tax rate tement, or an ordinance justifying its action prior temperature and of these forms, provides the rate that would car(s).	ceiling to calculate its tax rate, it can hold a pu setting and certifying its tax rate. The informa	iblic hearing and pass a tion in the	For Political Subdivision Use in Calculating its Tax Rate
assessed valu	increase in adjusted valuation of existi uation ne 8 / Line 8 x 100)	ng property in the current year over the	he prior year's	
0. Increase in 6	Consumer Price Index (CPI) certified	by the State Tax Commission		
1. Adjusted pr	rior year assessed valuation (Line 8)			
2. (20) Tax 1	rate ceiling from prior year (Summary	Page, Line A)		
	prior year adjusted revenue from local inc 12 / 100)	ly assessed property that existed in t	ooth years	
	prior year revenue from state assessed the Department of Elementary & Second			4.
Total adjust	ted prior year revenue (Line 13 + Line	14)		 .
The percenta	eassessment revenue growth age entered on Line 16 should be the low tive figure on Line 9 is treated as a 0 for I			
7. Additional r	revenue permitted (Line 15 x Line 16)			
	ue permitted in current year ty that existed in both years (Line 15 + 1.	ine 17)		
The school d	current year revenue from state assessor district should use its best estimate. (i.e. s y the percentage increase in state assesse d guess)	ame amount as Line 14, current year's		
	nt declines substantially from the amount reasons for such difference.	t on Line 14, please provide written de	ocumentation to	
0. Total revenu (Line 18 - Li	ue permitted in current year from exis ine 19)	ting locally assessed property *		
t. Adjusted cu	arrent year assessed valuation (Line 4)			
(Line 20 / Li. Round a frac	tax rate permitted by Article X, Section inc 21 x 100) ction to the nearest one/one hundredth of rate on the Summary Page, Line B.			
	tal property tax revenues billed for the current tine 1 by the rate on Line 22 and divide by 10			

Form A, Page 2 of 2



	PRO FORMA - STATE AUDIT Form B For School Districts Levying a	FOR'S REVIEW OF DATA SUB! Single Rate on All Property	MITTED	(20)
4 - 11 - 1	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
	The final version of this form MUS			
	Calculation of New Voter Approved			
Since the prior year	ar tax rate computation, some political proved a new tax. Form B is designed	subdivisions may have held elections v to document the election.	where the voters approved an in	crease to an
1. Date of elec	ction			
2. Ballot langt Attach a san	uage nple ballot or state the proposition pos	ed to the voters exactly as it appeared o	n the ballot.	
Election res Expiration Enter the las		licable.	(Yes)	(No)
	sition C waiver			
	ether the district obtained a new waiv e C Reduction.	er to eliminate part or all of the required		
6. Amount of (An "increase Stated Rate	increase approved by voters se/decrease of/by") Approved by Voters se/decrease to")		(Yes) (a) _ (b) _	(No)
	vised 12 2017)	Farm D. Barra 1 of 2		

Form B, Page 1 of 2



	PRO FORMA - STATE AUDITO	OR'S REVIEW OF DATA SUBM	HTTED	(20.)
	Form B For School Districts Levying a Si	ngla Data an All Property		(20)
	FOR SCHOOL DISTRETS LEVYING & ST	ngie Raie on An Froperty		
	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 T	ax Rate or Tax Rate Increase		
political subdivision wi policy statement, or an	te takes into consideration any voluntary reduction in the storm to longer use the lowered tax rate ceiling to ordinance justifying its action prior to setting and the rate that would be allowed had there been no pro-	o calculate its tax rate, it can hold a public hearing certifying its tax rate. The information in the Info	ng and pass a resolution, a formational Data, at the end of	For Political Subdivision Use in Calculating its Tax Rate
	tax rate ceiling or voluntarily reduced Page, Line A if increase to an existing ra		se to	
8. Voter appr (If an "incre	oved increased tax rate to adjust ease of/by" ballot, Line 6a + Line 7, if an	"increase to" ballot, Line 6b)		
9. Adjusted p (Form A, L	rior year assessed valuation ine 8)			
10. Maximum	prior year adjusted revenue from loca in both years	By assessed property		
	Price Index (CPI) the State Tax Commission			
12. Permitted (Line 10 x I	revenue growth for CPI Line 11)			
	nue allowed from the additional voter a y assessed property that existed in both y Line (2)			
i 4. Adjusted c (Form A, L	urrent year assessed valuation ine 4)			
This rate wi assessed val	oter approved increased tax rate Il allow the same revenue as applying th luation (Line 9) increased by the CPI (Li ine 14 x 100)	e voter approved increased rate (Line 8 ne 11).	B) to the prior year	
Section 137 to levy a rat increase (Li applying the the consume	rate increase authorized by voters for .073.2, RSMo, allows taxing authorities e that is the greater of the increase approne 15) in order to generate substantially evoter approved increase to the total asser price index (Line 11). Enter this rate cy, otherwise, on the Summary Page, Line	that passed a voter approved increase a wed by voters (Line 8) or the adjusted the same revenue that would have been essed valuation at the time of the voter omputed on the Summary Page, Line (voter approved in generated by approval, increased by C if increasing an	
	Line 15, then Line 8, otherwise Line 15			



	PRO FORMA - STATE AUDIT Form C For School Districts Levying a S	FOR'S REVIEW OF DATA SUBMI	ITTED	(20)
	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	•
	The final version of this form MUS	T be sent to the county clerk.		
	Debt Service Calculation for General	Obligation Bonds Paid for with Property	Taxes	
remain outsta	for debt service will be considered valid if anding, and the debt fund reserves do not or perty taxes are levied and collected on a coursing calendar year data.	exceed the following year's payments.		
1. Tota (Fori 2. Amo (i.e. the y	al current year assessed valuation obtain m A, Line I total) ount required to pay debt serive require Assuming the current year is year I, use J year I Form C) Include the principal and in	ements during the next calendar year anuary - December year 2 payments to co aterest payments due on outstanding gene	mplete ral	-
next 3. Estit come Expe	gation bond issues plus anticipated fees of calendar year. mated costs of collection and anticipated missions & assessment fund withholdin erience in prior years is the best guide for usually 2% to 10% of Line 2 above.	d delinquencies (i.e. collector fees & gs)	tring the	-
(i.e. year defai	sonable reserve up to one year's payment Assuming the current year is year 1, use J I Form C) It is important that the debt set tult on the bonds.	anuary - December year 3 payments to co rvice fund have sufficient reserves to prev	ent any	
	il required for debt service (Line 2 + Lin		·-	-
6. Anti Shov curre estin	cipated balance at end of current calen with anticipated bank or fund balance at lent balance minus the amount of any principated investment earning due before Dece is tax into this amount.	dar year December 31st of this year (this will equal cipal or interest duc before December 31st	plus any	_
Line payn year'	perty tax revenue required for debt serve 6 is subtracted from Line 5 because, the contents required for the next calendar year (is payment (Line 4). Any current balance is rements so it is deducted from the total responses.	debt service fund is only allowed to have t Line 2) and the reasonable reserve of the in the fund is already available to meet the	following ese	
(Jan estin	mated revenue from state assessed propuary - December) - must be estimated by nate would be the same amount as the statice fund in the prior year.	the school district. In most instances a go	ood	_
	enue required from locally assessed pro c 7 - Line 8)	perty for debt service	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
	putation of debt service tax rate (Line 9 and a fraction to the nearest one/one hundre			
11. Less	voluntary reduction by school district			_
	al rate to be levied for debt service pur r this rate on Line AA of the Summary			_
	e tax rate levied may be lower than the rat rvice the debt requirements.	te computed as long as adequate funds are	available	
(Form I	Revised 12-2017)	Form C		

Form C



TINOSOLINI

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Data

(20__)

For School Districts Levying a Single Rate on All Property

	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
en taken in prior e	information that would have been on the line items for the ven numbered year(s). The information on this page should y reduction(s) taken in prior even numbered year(s) and for	I not be used in the current year unless the	ne taxing authority wishes to	Based on Prior Year Tax Rate Ceiling as if No
	rerning body should hold a public hearing and adopt a reso and certifying its tax rate	lution, a policy statement, or an ordinand	ce justifying its action prior to	Voluntary Reductions
p 2 Submit	a copy of the resolution, policy statement, or ordinance to	the State Auditor's Office for review.		were Taken
<u>Informat</u>	ional Summary Page			· · · · · · · · · · · · · · · · · · ·
. Prior year	tax rate ceiling (Prior year Informational Summa	ry Page, Line F)		
3. Current ye	ar rate computed (Informational Form A, Line 2	2 below)		
. Amount of	increase authorized by voters for current ye	ar (Informational Form B, Line 16	below)	
). Rate to con	npare to maximum authorized levy (Line B if	no election, otherwise Line C)		
E. Maximum	authorized levy Greater of the 1984 rate or most recei	nt voter approved rate		
. Tax rate ce	illing if no voluntary reductions were taken i	n a prior even numbered year	(Lower of Line D or E)	
<u>Inf</u> ormat	ional Form A			
9. Percentage	increase in adjusted valuation (Form A. Line	4 - Line 8 / Line 8 x 100)		
0. Increase in	Consumer Price Index (CPI) certified by the	State Tax Commission		
l. Adjusted p	rior year assessed valuation (Form A, Line 8)			
2. (20) Tax	rate ceiting from prior year (Informational S	ummary Page, Line A from abor	ve)	
3. Maximum (Line i I x Li	prior year adjusted revenue from locally assone 12 / 100)	essed property that existed in both	years	
4. Maximum	prior year adjusted revenue from state assess	sed property before reductions, p	rovided by DESE	
5. Total adjus	sted prior year revenue (Line 13 + Line 14)			
The percentag	reassessment revenue growth ge entered on Line 16 should be the lower of the act gure on Line 9 is treated as a 0 for Line 16 purposes			
7. Additional	reassessment revenue permitted (Line 15 x Li	nc 16)		
. Total reven	ue permitted in current year from property the	at existed in both years (Line 15 + L	ine 17)	
. Estimated (current year revenue from state assessed pro	perty before reductions, estimat	ed by school district	
). Revenue pe	rmitted from existing locally assessed prope	erty (Line 18 - Line 19)		
. Adjusted ci	urrent year assessed valuation (Form A, Line 4	()		
	tax rate permitted by Article X, Section 22, a 20 / Line 21 x 100)	and Section 137.073, RSMo, if	по voluntary reduction was	
<u>Informati</u>	ional Form B			
	tax rate ceiling to apply voter approved incr al Summary Page, Line A if increase to an existing r			
	oved increased tax rate to adjust c of/by" ballot, Form B, Line 6a + Line 7, if an "increase a	o" ballot, Form B, Line 6b)		
9. Adjusted p	rior year assessed valuation (Form A, Line 8)			
). Maximum į	prior year adjusted revenue from property that	existed in both years (Line 8 x Line	: 9 / 100)	
t. Consumer	Price Index (CPI) certified by the State Tax Com	mission		
2. Permitted r	evenue growth for CPI (Line 10 x Line 11)			
3. Total reven (Line 10 + Line	ue allowed from the additional voter approv ne (2)	red increase from property that ex	isted in both years	
4. Adjusted cu	irrent year assessed valuation (Form A, Line	4)		
5. Adjusted vo	oter approved increased tax-rate (Line 13 / Lin	ne 14 x 100)		
6. Amount of	rate increase authorized by voters for the cu	rrent year (If Line 8 > Line 15, then	Line 8, otherwise, Line 15)	

(Form Revised 12-2017)

Informational Data

12



CERTIFICATION I, the undersigned hereby do certify that the data set forth on the accompanying forms is true and accurate to the best of my knowledge and belief. Name of School District Telephone Signature School District Code Date Print Name	For School Districts Levying a Single Rate	on All Property	(20_
If assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a judicia court or are due to clerical corrections, the existing tax rate ceiling may be revised to compensate for the changes described above A political subdivision may document these changes by filing revised copies of each of the tax rate forms for each year that a affected. These changes should be clearly marked on the revised forms and a written explanation of the revised should be attached the properties of the properties of the revised forms and a written explanation of the revised should be attached the properties of the pr	Name of School District	School District Code	Purpose of Levy
After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the prior year(s) affected by the revisions. The steps below determine if a recoupment opermissible and document to what extent the political subdivision desires to recoup in the current year. Start with the oldest prior year (if applicable) and work forward to the present. Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process. CERTIFICATION I, the undersigned hereby do certify that the data set forth on the accompanying forms is true and accurate to the best of my knowledge and belief. Name of School District Telephone Signature School District Code Date Print Name	If assessments are reduced after tax rates court or are due to elerical corrections, the A political subdivision may document the	are set and the reductions are due to existing tax rate ceiling may be revese changes by filing revised copies	decisions of the State Tax Commission or a judici- ised to compensate for the changes described above of each of the tax rate forms for each year that
CERTIFICATION It was entitled to receive for the prior year(s) affected by the revisions. The steps below determine if a recoupment is permissible and document to what extent the political subdivision desires to recoup in the current year. Start with the oldest prior year (if applicable) and work forward to the present. Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process. CERTIFICATION It is undersigned hereby do certify that the data set forth on the accompanying forms is true and accurate to the pest of my knowledge and belief. Name of School District Telephone Signature School District Code Date Print Name	·	,	
Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process. CERTIFICATION I, the undersigned hereby do certify that the data set forth on the accompanying forms is true and accurate to the best of my knowledge and belief. Name of School District Telephone Signature School District Code Date Print Name	revenues it was entitled to receive for the	prior year(s) affected by the revision	ons. The steps below determine if a recoupment
Name of School District Code Date Print Name	Start with the oldest prior year (if appli	cable) and work forward to the pre	esent.
CERTIFICATION I, the undersigned hereby do certify that the data set forth on the accompanying forms is true and accurate to the best of my knowledge and belief. Name of School District Telephone Signature School District Code Date Print Name		e space below (or by attaching an ex	planation) as to why the political subdivision would
Name of School District Code Date Print Name			
Name of School District Code Date Print Name			
Name of School District Code Date Print Name			
School District Code Date Print Name			
	I, the undersigned hereby do certify that the	ne data set forth on the accompanyin	g forms is true and accurate to the
Purpose of Levy	CERTIFICATION 1, the undersigned hereby do certify that the best of my knowledge and belief. Name of School District		
	I, the undersigned hereby do certify that the best of my knowledge and belief.	Telephone	Signature
	I, the undersigned hereby do certify that the best of my knowledge and belief. Name of School District School District Code	Telephone	Signature
	I, the undersigned hereby do certify that the best of my knowledge and belief. Name of School District School District Code	Telephone	Signature
	I, the undersigned hereby do certify that the best of my knowledge and belief. Name of School District	Telephone	Signature
	I, the undersigned hereby do certify that the best of my knowledge and belief. Name of School District School District Code	Telephone	Signature



Form G - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken For Compliance with Section 137.073.3(2)(a) and (b) RSMo For School Districts Levying a Single Rate on All Property

(20__)

	Name of School District S	School District Coo	le	Purpose	of Levy
Note	:: List additional prior year(s) in separate colum	ns, if needed.	Second Prior Year	Third Prior Year	4-4-4
		(20)	(20)	(20)	
1.	Revised locally assessed valuation after the changes to prior year(s) (Revised Form A, Line Itotal)				
2.	Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F)	.			
3.	Revised permissible locally assessed tax revenue (Line 1 x Line 2/100)				
4.	Revised locally assessed valuation (Form G, Line 1 total)				
5.	Original tax rate ceiling (Certified) (Original Summary Page, Line F)				
6.	Total locally assessed tax revenue actually produced (Line 4 x Line 5/100)				
7.	Total lost revenue from local assessment reduction (Line 3 - Line 6)				
8.	Estimated lost revenue from state assessed property due to revised rates or state assessment reductions. This amount must be estimated by the District				
9.	Total lost revenue allowed to be recouped (Line 7 + Line 8)				
0.	Total lost revenue (Line 9 total)				
1.	Revenue desired to recoup in current year (Do not enter less than Line 9 for the oldest prior	year (20) nor m	ore than Line 10)		
12.	Estimated amount of current collections from state assessed property for recoupment of This amount <u>must be</u> estimated by the District.	ſ loss			
3.	Amount to be recouped from locally assessed p	roperty (Line 11	- Line 12)		
4,	Total current year (20) locally assessed valu (Current (20) Form A, Line 1)	ation			
15.	Rate to be levied to partially or fully recoup the Enter this rate on the current year (20) Summa		ne 14 x 100)		
16.	Complete lines 16 and 17 if Line 11 is less than Form II will need to be completed to continue to Portion of revenue on Line 9 for prior year (20	his recoupment i	•		

Form G, Page 2 of 2



ar to replace the revenue lost (see Form G). A political subdivision may choose not to fully recoup the revenue lost rote of following the year in which the loss occurred is allowed by statute for recouping the lost revenues. Form mure remaining to be recouped and the allowable recoupment rate when there is a carry over. March State	Assessment reductions ordered after tax rates are set may result in a loss of revenue. In certain instances, a separate recoupment relevied in a subsequent year to replace the revenue lost (see Form G). A political subdivision may choose not to fully recoup the revenue one year. A three-year period following the year in which the loss occurred is allowed by statute for recouping the lost revenues used to document the revenue remaining to be recouped and the allowable recoupment rate when there is a carry over. Computation of Recoupment Rate 1. Total revenue lost due to assessment reductions (Form G, Linc 10) 2. Revenue recouped in prior year(s) 2.0 year a. Assessed valuation (locally assessed only) b. Recoupment rate (Certified) c. Revenue recouped (Line 2a x Line 2b/100) d. Revenue recouped from state assessed property 2.0 year e. Assessed valuation (locally assessed only) f. Recoupment rate (Certified) g. Revenue recouped (Line 2e x Line 2f/100) h. Revenue recouped fine zea x Line 2f/100) h. Revenue recouped fine prior year(s) (Line 2c total + Line 2d total + Line 2g total + Line 2h total) 4. Revenue remaining to be recouped in the current year The law provides for recoupment on further back than the third prior year. Any lost revenue from the third prior year not recouped will be waived. (Must be < Line 4) 6. Revenue that will be recouped from state assessed property in the current year 7. Revenue to be recouped from locally assessed property in the current year (Line 5 - Line 6) Total current year assessed valuation obtained from the county clerk or assessor (Form A, Line 1)
ar to replace the revenue lost (see Form G). A political subdivision may choose not to fully recoup the revenue lo eriod following the year in which the loss occurred is allowed by statute for recouping the lost revenues. Form since remaining to be recouped and the allowable recoupment rate when there is a carry over. March Mar	levied in a subsequent year to replace the revenue lost (see Form G). A political subdivision may choose not to fully recoup the revenue noe year. A three-year period following the year in which the loss occurred is allowed by statute for recouping the lost revenues. Used to document the revenue remaining to be recouped and the allowable recoupment rate when there is a carry over. Computation of Recoupment Rate 1. Total revenue lost due to assessment reductions (Form G, Line 10) 2. Revenue recouped in prior year(s) 2. Q year a. Assessed valuation (locally assessed only) b. Recoupment rate (Certified) c. Revenue recouped (Line 2a x Line 2b/100) d. Revenue recouped from state assessed property 2. Q year e. Assessed valuation (locally assessed only) f. Recoupment rate (Certified) g. Revenue recouped (Line 2a x Line 2f/100) b. Revenue recouped (Line 2a x Line 2f/100) c. Revenue recouped (Line 2b x Line 2f/100) d. Revenue recouped from state assessed property 3. Total revenue recouped in prior year(s) (Line 2c total + Line 2d total + Line 2g total + Line 2h total) 4. Revenue remaining to be recouped (Line! - Line 3) 5. Revenue desired to be recouped in the current year The law provides for recoupment no further back than the third prior year. Any lost revenue from the third prior year not recouped will be waived. (Must be < Line 4) 5. Revenue that will be recouped from state assessed property in the current year 7. Revenue to be recouped from locally assessed property in the current year 8. Total current year assessed valuation obtained from the county clerk or assessor (Form A, Line 1)
the to assessment reductions (Form G, Line 10) a prior year(s) locally assessed only) entified) Line 2a x Line 2b/100) rom state assessed property locally assessed only) entified) Line 2e x Line 2f/100) rom state assessed property ped in prior year(s) 2d total + Line 2g total + Line 2h total) to be recouped (Line! - Line 3) to be recouped in the current year recouped in the current year recouped from state assessed property in the current year ped from locally assessed property in the current year ped from locally assessed property in the current year ped from locally assessed property in the current year ped from state assessed property in the current year ped from locally assessed property in the current year ped from locally assessed property in the current year ped from locally assessed property in the current year ped from locally assessed property in the current year ped from state assessed property in the current year ped from state assessed property in the current year ped from locally assessed property in the current year ped from locally assessed property in the current year ped from locally assessed property in the current year ped from locally assessed property in the current year ped from locally assessed property in the current year ped from locally assessed property in the current year ped from locally assessed property in the current year ped from locally assessed property in the current year ped from locally assessed property in the current year ped from locally assessed property in the current year ped from locally assessed property in the current year ped from locally assessed property in the current year ped from locally assessed property in the current year ped from locally assessed property in the current year ped from locally assessed property in the current year ped from locally assessed property in the current year ped from locally assessed property in the current year ped from locally assessed property in the current year ped from locally assessed property in the current year ped f	Total revenue lost due to assessment reductions (Form G, Linc 10) 2. Revenue recouped in prior year(s) 20 year a. Assessed valuation (locally assessed only) b. Recoupment rate (Certified) c. Revenue recouped (Line 2a x Line 2b/100) d. Revenue recouped from state assessed property 20 year e. Assessed valuation (locally assessed only) f. Recoupment rate (Certified) g. Revenue recouped (Line 2e x Line 2f/100) h. Revenue recouped (Line 2e x Line 2f/100) h. Revenue recouped from state assessed property Total revenue recouped in prior year(s) (Line 2c total + Line 2d total + Line 2g total + Line 2h total) 6. Revenue remaining to be recouped (Line ! - Line 3) 6. Revenue desired to be recouped in the current year The law provides for recoupment no further back than the third prior year. Any lost revenue from the third prior year not recouped will be waived. (Must be ≤ Line 4) Revenue that will be recouped from state assessed property in the current year Revenue to be recouped from locally assessed property in the current year (Line 5 - Line 6) Total current year assessed valuation obtained from the county clerk or assessor (Form A, Line 1)
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ped in prior year(s) 2d total + Line 2g total + Line 2h total) 3d total + Line 2g total + Line 3) 4d total + Line 2g total + Line 3) 4d total + Line 2g total + Line 3) 5d to be recouped (Line ! - Line 3) 6d to be recouped in the current year 7d the recouped in the current year 7d third prior year not recouped will be waived. Frecouped from state assessed property in the current year 7d ped from locally assessed property in the current year (Line 5 - Line 6) 7d sesses and valuation 7d not yelly recoup 7d in 8 x 100) 7d partially or fully recoup 7d not year Summary Page, Line I.	h. Revenue recouped from state assessed property Total revenue recouped in prior year(s) (Line 2c total + Line 2d total + Line 2g total + Line 2h total) Revenue remaining to be recouped (Line ! - Line 3) Revenue desired to be recouped in the current year The law provides for recoupement no further back than the third prior year. Any lost revenue from the third prior year not recouped will be waived. (Must be < Line 4) Revenue that will be recouped from state assessed property in the current year Revenue to be recouped from locally assessed property in the current year (Line 5 - Line 6) Total current year assessed valuation obtained from the county clerk or assessor (Form A, Line 1)
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2d total + Line 2g total + Line 2h total) to be recouped (Line ! - Line 3) be recouped in the current year recoupement no further back than the third prior year. Any third prior year not recouped will be waived. recouped from state assessed property in the current year ped from locally assessed property in the current year (Line 5 - Line 6) ssessed valuation nty clerk or assessor o partially or fully recoup no 7/Line 8 x 100) ent year Summary Page, Line I.	(Line 2c total + Line 2d total + Line 2g total + Line 2h total) Revenue remaining to be recouped (Line! - Line 3) Revenue desired to be recouped in the current year The law provides for recoupement no further back than the third prior year. Any lost revenue from the third prior year not recouped will be waived. (Must be < Line 4) Revenue that will be recouped from state assessed property in the current year Revenue to be recouped from locally assessed property in the current year (Line 5 - Line 6) Total current year assessed valuation obtained from the county clerk or assessor (Form A, Line!)
recouped in the current year recouped from further back than the third prior year. Any third prior year not recouped will be waived. recouped from state assessed property in the current year ped from locally assessed property in the current year (Line 5 - Line 6) ssessed valuation nty clerk or assessor o partially or fully recoup no 7/Line 8 x 100) ent year Summary Page, Line I.	Revenue desired to be recouped in the current year The law provides for recoupment no further back than the third prior year. Any lost revenue from the third prior year not recouped will be waived. (Must be \leq \text{Line 4}) Revenue that will be recouped from state assessed property in the current year Revenue to be recouped from locally assessed property in the current year (Line 5 - Line 6) Total current year assessed valuation obtained from the county clerk or assessor (Form A, Line 1)
recoupment no further back than the third prior year. Any third prior year not recouped will be waived. recouped from state assessed property in the current year ped from locally assessed property in the current year (Line 5 - Line 6) seessed valuation nty clerk or assessor o partially or fully recoup at 7/Line 8 x 100) ent year Summary Page, Line I.	The law provides for recoupment no further back than the third prior year. Any lost revenue from the third prior year not recouped will be waived. (Must be < Line 4) Revenue that will be recouped from state assessed property in the current year Revenue to be recouped from locally assessed property in the current year (Line 5 - Line 6) Total current year assessed valuation obtained from the county clerk or assessor (Form A, Line 1)
ped from locally assessed property in the current year (Line 5 - Line 6) ssessed valuation nty clerk or assessor o partially or fully recoup no 7/Line 8 x 100) ent year Summary Page, Line I. do certify that the data set forth below is true and accurate to the best of my knowledge and belief.	Revenue to be recouped from locally assessed property in the current year (Line 5 - Line 6) Total current year assessed valuation obtained from the county clerk or assessor (Form A, Line 1)
o partially or fully recoup to 7/Line 8 x 100) ent year Summary Page, Line I. do certify that the data set forth below is true and accurate to the best of my knowledge and belief.	Total current year assessed valuation obtained from the county clerk or assessor (Form A, Line 1)
o partially or fully recoup ic 7/Line 8 x 100) ent year Summary Page, Line I. do certify that the data set forth below is true and accurate to the best of my knowledge and belief.	obtained from the county clerk or assessor (Form A, Line 1)
do certify that the data set forth below is true and accurate to the best of my knowledge and belief.	Poto(s) to be levied to moutielly on fully assessed
do certify that the data set forth below is true and accurate to the best of my knowledge and belief.	Rate(s) to be sevied to partiany or funy recoup
do certify that the data set forth below is true and accurate to the best of my knowledge and belief.	the lost revenue (Line 7/Line 8 x 100)
	Enter this rate on current year Summary Page, Line I.
Telephone Signature	the undersigned hereby do certify that the data set forth below is true and accurate to the best of my knowledge and belief.
	ame of School District Telephone Signature
Date Print Name	
	chool District Code Date Print Name
	chool District Code Date Print Name
ie	the lost revent Enter this rate Certification I, the undersigned I



		PRO FORMA - STATE AUDITOR'S R	EVIEW OF DAT	A CUDMIT	red		
			EVIEW OF DAT	A SUBJITT	LED		(20) i
		Summary Page For School Districts Calculating a Separate	Data an Fach Subal	<i></i>			120_/
1		For School Districts Calculating a Separate	Rate on Each Subc	iass of Eroper	ıy		į
		Name of Political Subdivision Political Subdivision Political Subdivision MUST be sent	olitical Subdivision (Purpose of I	.evy	
The i	nformation to com	plete the Summary Page is available from prior year forms,			ted on this page. Int	formation on this	page takes into
consi ceilir The i	ideration any volur ng to calculate its t	tary reduction(s) taken in previous even numbered year(s). ax rate, it can hold a public hearing and pass a resolution, a Informational Summary Page, at the end of these forms, pro	If in an even numbered ye policy statement, or an ore	ear, the political su dinance justifying	ibdivision wishes to its action prior to s	no longer use the etting and certify	ne lowered tax rate ing its tax rate.
_,,		. •		Real Estate		Personal	Prior Method
			Residential	Agriculture	Commercial	Property	Single Rate
A.	year (Prior year	x rate ceiling as defined in Chapter 137, RSMo, rev Summary Page, Line F minus Line H in odd number mary Page, Line F in even numbered year)	vised if prior year data			was taken in a	-
В.	Current year Constitution an	rate computed pursuant to Article X, Section 22, d Section 137.073 RSMo, if no voter approved increase			* ***		
_	•	41 & Linc 27 prior method) ate increase authorized by voters if same purpor					
Ç.	adjusted to prov	vide the revenue available if applied to the prior year	sc,				
		and increased by the percentage of CPI OR total operating levy up to \$2.75 per Amendment 2	2 if appliesble				
		Board decided to use Amendment 2:	z, n appneame				
	(Form B, Line	18 & 21 prior method)			_		
D.		are to maximum authorized levy to determine ection, otherwise Line C)	e tax rate ceiling				
E.	Maximum au	•	•				
	•	984 rate or most recent voter approved rate					
F.	Current year maximum legal	tax rate ceiling rate to comply with Missouri laws					
G.	1. Less requ	ired Proposition C (sales tax) reduction taker	1				_
		ate ceiling (Line F), if applicable. Circle the typ		rict has. Ful	l Partial N	10	
G.		opy of the DESE Prop C Reduction worksheet i required reduction 1st class charter county:		submitting a	n estimated no	n-binding ta	x rate
	to the cou	nty(ies) taken from tax rate ceiling (Line F)					
Н.	WARNING: A vi	ry reduction by school district taken from tax in oluntary reduction taken in an even numbered year I rate ceiling for the following year.	rate ceiling (Line F)				i
I.	Plus allowabl	le recoupment rate added to tax rate ceiling (Line F) th Form G or H					_
	Tax rate to b	e levied (Line F - Line G1 - Line G2 - Line H + Line I)	* ···· ···· ····· ···· ···· ···· ····				
AA.	Rate to be lev	ried for debt service, if applicable (Form C, Line 12 secial purposed rate authorized by voters after	2)		10 10 10 4100		_
вв.	Adjusted to provi	the percentage of CPI	d value	ere set (roma B, t	Line to it a differen	t purpose)	
CE	RTIFICAT	ION					
	e undersigned,		of			(Politic	al Subdivision)
-	ing a rate in		ies)) do hereby certif	y that the data	set forth above	and on the	
	-	ns is true and accurate to the best of my knowle	dge and belief.				
		ine G through BB, sign this form, and return		c(s) for final c	ertification.		
(Da	te)	(Signature)	(Print Name)			(Telephone)	1
Pro	posed rate to l	be entered on tax books by county clerk					
		fication from the political subdivision:					
		RSMo, states that no tax rate shall be Lines: x rolls by the county clerk unless the					
pol	itical subdivisio	on has complied with the foregoing					_
pro	visions of the s	ection.	ВВ				
(Da	nte)	(County Clerk's Signature)	(County)	<u></u>		(Telephone)

Summary Page

	E.	Talent Control	PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED	W OF DAT	A SUBMITTED				
			Form A						(30
			For School Districts Calculating a Separate Rate on Each Subclass of Property	on Each Subc	lass of Property				•
	•		Name of Political Subdivision	Political S	Political Subdivision Code	1	Purpose of Levy		,
			The final version of this form MUST be sent to the county clerk.	e county cleri					
			Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo	npliance with	Article X, Section	22, and Section 137.0	73, RSMo.		
	Inform calcula these fo	tation on this partie its tax rate, it orms, provides t	Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate. The information on the Informational Summary Page, 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).	ous even numbers or an ordinance ji reduction(s) taket	ed year(s). If in an even ustifying its action prior n in an even numbered y	numbered year, the politica to setting and certifying its rear(s).	I subdivision wishes to no lor tax rate. The information on	nger use the lowered tax is the Informational Summi	ate certing to ary Page, at the end of
			(a)		(9)	(0)	(p)		
					Real Estate		Personal	,	Prior Method
	. ;	(20 Cur Include the c the county of	(20) Current year assessed valuation Include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office from the local brand of countiering		Agreumtal	Commercial	Property	lotal	Single Kate
	~i	Assessed valuation 2(a) (b) & (c) - May 2(d) = Line 1(d) - 3 if negative, enter 0	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 0	٠				!	į
	<u>ښ</u>	Assessed va obtained fron	Assessed value of newly added territory obtained from the county clerk or county assessor						
	4.	Assessed vandded to a obtained from	Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year obtained from the county clerk or county assessor	e prior year s	ind was				
		Adjusted c (Line 1 • Lin	Adjusted current year assessed valuation (Line 1 - Line 2 - Line 4)						
	٠.	(20 Prior Include the passessor, or casessor, or casessor, or cases	(20) Prior year assessed valuation Include the prior year locally 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 from A, Line 1 then revise the prior year tax rate form to recalculate the prior year tax rate celling. Enter the revised prior year tax rate celling on the current year's Summary Page, Line A.	y clerk, county n. evise the prior yes x rate celling on t	or tax rate form the current year's				
	7.	Assessed v. obtained fror	Assessed value in newly separated territory obtained from the county clerk or county assessor					 	
	∞	Assessed varior year,	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 value year and woobtained from	Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass obtained from the county clerk or county assessor	e prior					
· · ·	10.	Adjusted p (Line 6 - Lin	Adjusted prior year assessed valuation (Line 6 - Line 7 - Line 8 - Line 9)						ļ
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Form A, Page 1 of 4



STATE ATINITOR'S REVIEW OF

	ANTE TO THE PARTY OF THE PARTY	FRO FORMA - STATE AUDITOR'S KEVIEW OF DATA SUBMITTED	S KEVIEW OF DA	ATA SUBMITTE	a				
_		Form A						(30	_
		For School Districts Calculating a Separ	eparate Rate on Each Subclass of Property	obclass of Property					-
	Modelly	Name of Political Subdivision	Political	Political Subdivision Code	1	Pumose of Levy			
		The final version of this form MUST be	be sent to the county clerk.	lerk.					
		Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.	ate for compliance w	ith Article X, Section	n 22, and Section 137.	073, RSMo.			
-05	nformation on the alculate its tax ranese forms, provi-	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. The information on the Informational Summary Page, at the 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 by statement, or an ordinary us voluntary reduction(s) ta	obered year(s). If in an evector justifying its action privaken in an even numbered	in numbered year, the polition or to setting and certifying if year(s).	its) 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 policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of revious voluntary reduction(s) taken in an even numbered year(s).	onger use the lowered tan	x rate coiling to mary Page, at the end of	Γ
			(a)	(g)	(2)	(D)			
				Real Estate		Personal		Prior Method	_
			Residential	Agricultural	Commercial	Property	Total	Single Rate	
	11. Percent in the cu	Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation of the 5.1 inc 10.1 inc 10.7 inc	property						· —
	12. Increas	Increase in Consumer Price Index (CPI)							
_	Cerunica 13. Adimeta	Countries by the State Lax Commission Adjusted prior year assessed valuation (Line 10)							
		(20) Prior year voluntarily reduced rate in non-reassessment year	assessment year						- -
		(Summary rage, Dute A)							
-	15. Maxim from los (Line 13	Maximum prior year adjusted revenue permitted from locally assessed property that existed in both years (Line 13 x Line 14/100)	8					10.11	Į
<u></u>	16. Maxim reduction based on	Maximum prior year revenue from state assessed property before reductions, provided by DESE & allocated to each subclass of real estate based on its % of assessed valuation	operty before freal estate						— I
_	17. Total ar (Line 15	Total adjusted prior year revenue (Line 15 + Line 16)		\$					
	18. Permitt Enter the 1f Line 1	Permitted reassessment revenue growth Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%, If Line 11 is negative, enter 0%, Do not enter less than 0%.	12), or 5%.						1
	nor more	nor more than 5%.							
	 Additio (Line 17 	Additional reassessment revenue permitted (Line 17 x Line 18)							
C	20. Revenu	Revenue permitted in the current year from property that existed in both years (Line 17 + Line 19)							ŧ
	21. Estimal The scho allocated (i.e. sam increase best edus	Estimated current year revenue from state assessed property 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 best educated guess)	property before redu al, which is seed valuation. the % sion, or using the	totions					
	If Line 2 provide reasuns (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.	e 16 total, please explain the		•				
		i							_

Form A, Page 2 of 4

(Form Revised 12-2017)



	PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED	S REVIEW OF DA	TA SUBMITTE				
	Form A						(20)
	d Districts Calculating a S	eparate Rate on Each Subclass of Property	belass of Property				
Thorse	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	Political Subdivision Code be sent to the county clerk. Indicate for compliance with Article X. Section 22, and Section 137.073. RSMo	Political Subdivision Code ounty clerk.	— 22. and Section 137.0	Purpose of Levy		٠
Information on this calculate its tax rate these forms, provide	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 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 Summary Page, 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).	ken in previous even numb statement, or an ordinance is voluntary reduction(s) tal	xeed year(s). If in an even e justifying its action prior ken in an even numbered y	numbered year, the politic to setting and certifying it ear(s).	al subdivision wishes to	no longer use the lowered tay on on the Informational Sum.	x rate ociling to mary Page, at the end of
		(a)	(b) Real Fstate	(3)	(p)		
	 	Residential	Agricultural	Commercial	Property	Total	Prior Method Single Rate
22. Revenue pe property (L	Revenue permitted from existing locally assessed property (Line 20 - Line 21)						
23. Adjusted co	Adjusted current year assessed valuation (Line 5)						
24. Tax rate pe HB 1150 & S	Tax rate permitted using prior method tax rate permitted HB 1150 & SB960 (Line 22 / Line 23 x 100)	itted prior to					
25. Limit perso (Lower of L	Limit personal property to the prior year ceiling (Lower of Line 24 personal property or Line 14 nersonal property)						
26. Maximum (Summary F	Maximum authorized levy (Summary Page, Line E)	(co.l.		I			
27. Limit to the (Lower of Line 2	maximum authorized levy onal property only, or Line 26)						
Enter the ra	Enter the rate for the prior method column on Line B of the !	the Summary Page					
Calculate B 28. Tax revenu	Calculate Revised Rate(s) Tax revenue (Line 1 x Line 27 / 100)						
29. Total assess	Total assessed valuation (Line 1 total)		<u> </u>				
30. Blended rai	Blended rate (Line 28 total / Line 29 x 100)						
31. Revenue di	Revenue difference due to the multi rate calculation (Line 28 total - Line 28 prior method)	28 total - Line 28 prior 1	method)				
32. Rate(s) to b (If Line 31 < 0	Rate(s) to be revised NOTE: Revision cannot increase personal property rate. (If Line 31 < or > 0 & Line 27 < Line 27 prior method, then Line 27, otherwise θ)	e personal property rate. ; otherwise 0)					
33. Current ye (If Line 32 >	Current year adjusted assessed valuation of the rates being revised (if Line 32 > 0, then Line 5, otherwise 0)	ing revised					
34. Relative rate	Relative ratio of current year adjusted assessed valuati rates being revised (Line 33 / Line 33 total)	uation of the	<u> </u>				
35. Revision to	Line 31 / Line	5 x 100 (limited to - Line 32), otherwise 0)	otherwise 0)				
	Revised rate (Line 27 + Line 35)						
37. Revised rat	Revised rate rounded (If Line 36 < 1, then round to a 3 - digit rate, otherwise round to a 4 - digit rate)	otherwise round to a 4 • d	igil rate)				
(Form Re	(Form Revised 12-2017)		Form A. Page 3 of 4	4			

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Form A, Page 4 of 4

(Form Revised 12-2017)



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PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form A

For School Districts Calculating a Separate Rate on Each Subclass of Property

1		
Purpose of Levy		id Section 137.073, RSMo.
Political Subdivision Code	MUST be sent to the county clerk.	growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.
Name of Political Subdivision	The final version of this form MUST be	Computation of reassessment growth and t

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.	th and rate for compliance	with Article X, Section	on 22, and Section 137.	.073, RSMo.		
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 and pass a resolution, a policy statement, or an ordinance justifying its action no provides the rate and provides the information on the Information on the Information and there been no previous voluntary reduction(s) taken in an even numbered year(s).	iction(s) taken in previous even in on, a policy statement, or an ordin no previous voluntary reduction(umbered year(s). If in an ev nance justifying its action pr s) taken in an even numbere	en numbered year, the polition to setting and certifying dyear(s).	cal subdivision wishes its tax rate. The informa	to no longer use the lowered ta stion on the Informational Sum	x rate ceiling to mary Page, at the
	(a)	(q)	(O)	(p)		
		Real Estate		Personal		Prior Met
	Residential	Agricultural	Commercial	Property	Total	Single Ra
Calculate Final Blended Rate						
58. Tax revenue (Line 1 x Line 37 / 100) 39. Total assessed valuation (Line 1 total)						
40. Final blended rate (Line 38 total / Line 39 x 100)						
41. Tax rate(s) permitted calculated pursuant to Article X, Section 22, and Section 137.073 RSMo (Line 37) Filter rate(s) on the Summor Pose I in B	X, Section 22, and Section	n 137.073 RSMo (Lin	e 37)			
Line Jace(s) on the Summary Fage, Line &						
For Informational Purposes Only - Impact of the Multi Rate System	Multi Rate System					
42. Revenue calculated using the multi rate method						
(Line 41 x Line 1 / 100)						
43. Revenue calculated using the single rate method						
(Line 27 prior method x Line 1 / 100)						
44. Revenue differences using the different methods						
(Line 42 - Line 43)						
45. Percent change (Line 44 / Line 43)						
For Informational Purposes Only - Blended Rate Calculation	Calculation					
46. Tax rate ceiling (Summary Page, Line F)						
47. Allowable recoupment rate						
(Summary Page, Line I)						
48. DESE Screen 6 tax rate ceiling including recoupment	ent					
(Line 46 + Line 47)						
49. Assessed valuation (Line 1)						
50. Revenue from DESE Screen 6 tax rate ceiling						
ne to report on DESE	Screen 6 (1 ine 50 total / 1 ine 40 total v 100)	1 × 100)				
52. Voluntary reduction (Summary Page, Line H)	י (בייני כל וטופור ביוור דל וטופ	(201)				
53. Unadjusted levy (Line 48 - Line 52)						
54. Assessed valuation (Line 1)						
	(06)					
56. Blended tax rate from the unadjusted levy to report	to report on DESE Screen 6 (Line 55 / Line 54 x 100)	55 / Line 54 x 100)				
57. Prop C reduction (Summary Page, Line G)						
58. Adjusted levy (Line 53 - Line 57)						
 Assessed valuation (Line 1) 						
60. Revenue from adjusted levy (Linc 58 x Line 59 / 100)	,					
 Blended tax rate from the adjusted levy to report or 	report on DESE Screen 6 (Line 60 / Linc 59 x 100)	/ Linc 59 × 100)				



	Form B For School Districts C	Calculating a	Sepai	rate Rate on Ea	OATA SUBMIT		(20
_	Name of Political Subdi	ivision	- -	olitical Subdivision	n Code Pu	rpose of Levy	
	The final version of th	is form MUST	T be se	nt to the county o			
	Calculation of New Vo	ter Approved	Tax R a	te or Tax Rate Inc	rease		
	year tax rate computation, approved a new tax. Form I					re voters approved a	n increase to an
l. Date of	election						
2. Ballot la Attach a	nguage sample ballot or state the p	roposition pos	ed to the	he voters exactly a	as it appeared on t	ne ballot.	
. Election	results					(V)	
. Expirati	on date					(Yes)	(No)
	last year the levy will be in	n effect, if app	licable				
	position C waiver						
	e whether the district obtain ition C reduction.	ned a <u>new</u> wai	iver to	eliminate part or a	ll of the required		
- Attach	a sample ballot or state the	proposition p	osed ex	xactly as it appear	ed on the ballot.		
•							
- Also, i	ndicate the election results Proposition C waiver.						
on the	Proposition C waiver.					(Yes)	(No)
						(100)	(1.0)
					Real Estate		
			-	Residential	Agricultural	Commercial	 Personal Property
. Amount	of increase approved by v	oters	-				
	ease/decrease of/by")	OR	a.				
(An "inci	,						
(An "inci	,		-			-	

Form B, Page 1 of 2



		PRO FORMA - STATE AU Form B For School Districts Calculati					(20)
	350 VI	For School Districts Calculati	ing a Separate	Rate on Each S	ubciass of Frop	erty	
		Name of Political Subdivision	Politic	al Subdivision Cod	ie Purpose	of Levy	-
		The final version of this form N	MUST be sent to	the county clerk.	•		
		Calculation of New Voter Appro	oved Tax Rate or	r Tax Rate Increase	;		
to no i	onger use the ing and certif	page takes into consideration any voluntary lowered tax rate ceiling to calculate its tax ying its tax rate. The information on the Inf reduction(s) taken in an even numbered year	rate, it can hold a pu ormational Summary	iblic hearing and pass a	resolution, a policy st	atement, or an ordinance justif	ying its action prior
				Real Estate			
		,	Residential	Agricultural	Commercial	Personal Property	Total
7.	(Summary	r tax rate ceiling or voluntarily r Page, Line A if increase of//by/to an te, otherwise 0)	reduced rate to	apply voter appro	ved increase to		**
8.		roved increased rate > 0, then Line 6a + Line 7, Line 6b)					
9.		proved increase rate rounded (If round to a 4-digit rate)	Line 8 < 1, then	round to a 3-digit	rate,		
10.	Adjusted (Form A, I	prior year assessed valuation ine 10)		-			
11.		n prior year adjusted revenue fro .ine 10 / 100)	om locally assessed	d property that existe	d in both years		
12.		er Price Index (CPI) the State Tax Commission					
13.	Permittee (Line 11 x	d revenue growth for CP1 Line 12)					
14.	Total rev	enue allowed from the additional (Line 11 + Line 13)	l voter approve	d increase from loc	ally assessed prope	rty that existed in	
15.	Adjusted (Form A, I	current year assessed valuation.ine 5)			-		
16.	This rate wincreased b	voter approved increased rate iill allow the same revenue as applying by the CPI (Line 12). Line 15 x 100)	the voter approve	ed rate (Line 9) to the	prior year assessed	I value (Line 10)	
17.		voter approved increased rate roound to a 4-digit rate)	ounded (If Line	16 < 1, then round	to a 3-digit rate,		
18.	Section 13' the greater substantial	of rate increase authorized by vor 7,073.2, RSMo, allows taxing authoriti of the increase approved by voters (Lity by the same revenue that would have be to the time of the voter approval, increase	ies that passed a vone 9) or the adjustmen generated by a	oter approved increased voter approved inc pplying the voter app	crease (Line 17) in proved increase to t	order to generate	
	this is a ne	ate computed on the Summary Page, L w rate or a temporary rate increase. Line 17, then Line 9, otherwise	ine C if increasing	g an existing levy, ot	herwise, on the Sun	nmary Page, Line BB if	
		nod Single Rate Calculation for Vote					
	otherwise I	nue allowed (If no increase of/by/to, the Form B Line 18 x Line 15 / 100)					
	-	urrent year assessed valuation (Form and single increased rate (Line 19 total					

Form B, Page 2 of 2



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

		Form C For School Districts Calc	ulating	a Separate Ra	te on Each Subcl	ass of Property		(20)
	<u> </u>	Name of Political Subdivis	ion	Political Subd	ivision Code	Purpose of Levy		
	7	The final version of this fo	orm MU	UST be sent to	the county clerk			
	Ε	Debt Service Calculation fo	эт Сепеі	ral Obligation E	Bonds Paid for wit	h Property Taxes		
The tax ra outstandin	ate for deb	nt service will be considere e debt fund reserves do not	ed valid t exceed	if, after making the following	the payment(s) for year's payments.	or which the tax was lev	ried, the bonds remain	
	property t endar year	axes are levied and collect data.	ted on a	i calendar year l	oasis (January - D	ecember), it is recomme	ended that this levy be co	mputed
i.		rrent year assessed valua , Line I total)	ation ob	stained from the	county clerk or c	ounty assessor		
2.	(i.e. Assa the year obligation	required to pay debt ser uming the current year is y 1 Form C) Include the prin n bond issues plus anticipandar year.	rear I, u ncipal ar	ise January - De nd interest payn	cember year 2 pa nents due on outst	yments to complete anding general		
3.	commiss Experien	ed costs of collection and sions and assessment fun- ice in prior years is the bes to 10% of Line 2 above.	d withh	oldings)	•			
4.	(i.e. Assi year 1 Fe	while reserve up to one year aming the current year is year. C) It is important that in the bonds. Include paymine 2.	rear l, u t the deb	se January - De ot service fund l	iave sufficient res	erves to prevent any		
5.	. Total re	quired for debt service (I	Line 2 +	Line 3 + Line	4)			
6.	Show the current be estimated	nted balance at end of cur e anticipated bank or fund valance minus the amount of d investment earnings due x into this amount.	balance of any p	at December 3 principal or inter	rest due before De	cember 31st plus any		
7.	Line 6 is payment year's pa	y tax revenue required for subtracted from Line 5 be s required for the next cale yments (Line 4). Any curre lents, so it is deducted fron	cause the endar ye ent bala	he debt service ar (Line 2) and unce in the fund	fund is only allow the reasonable re is already availab	serve of the following le to meet these		
8.	(Januar) estimate	ed revenue from state ass y - December) - must be e would be the same amoun und in the prior year.	stimate	d by the school	district. In most i	nstances a good		
9.	. Revenue (Line 7 -	required from locally as Line 8)	ssessed	property for d	ebt service			
	Round a	ation of debt service tax to fraction to the nearest one.	one hu	ndredth of a cer	100) nt.		yu	
11.	. Less vol	untary reduction by polit	tical sub	bdivision				
12.	. Actual r Enter th	ate to be levied for debt s is rate on the Summary I	service ; Page, L	purposes * (Li. ine AA	ne 10 - Line 11)			
		crate levied may be lower the debt requirements.	than the	e rate computed	l as long as adequ	ate funds are available		

(Form Revised 12-2017)

Form C



		Informational Summary Page	e			HED		(20)
		Name of Political Subdivision	Politic	al Subdivision	Code	Purpose of Levy		umbered year(s). The en numbered year(s) and setting and certifying its tax sonal. Prior Method
formatio	n on this page :							
ср I	The govern	ing body should hold a public hearing and adop	t a resolution, a	policy statement,	or an ordinance j	ustifying its action pr	ior to setting an	d certifying its tax
lep 2	Submit a c	opy of the resolution, policy statement, or ordina	ance to the State	: Auditor's Office f	for review.			
				Double-si-1	Real Estate		Personal	
chan	ged or a volu	ate ceiling as defined in Chapter 137, RS stary reduction was taken in a non-reassess ational Summary Page, Line F)			Agriculture	Commercial	Порену	Single Rule
		ite computed pursuant to Article X, Secti ection 137.073, RSMo, if no voter approve		Missouri				
(Info	rmational For	m A, Line 37 & Line 23 prior method)	Vision Political Subdivision Code Purpose of Levy In the line items for the Summary Page had no voluntary reduction(s) been taken in prior even numbered year(s). The tyear unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and nearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax tement, or ordinance to the State Auditor's Office for review. Real Estate Personal Prior Method Residential Agriculture Commercial Property Single Rate					
. Rate	to compar	m B, Line 18 & Line 21 prior method) e to maximum authorized levy to detoion, otherwise Line C)	termine tax	rate ceiling				
. Max	imum auth	orized levy the most recent voter approve	ed rate					_
	•	x rate ceiling maximum legal rate to com ax rate ceiling (Lower of Line D or Line E)	nply with Mis	souri laws		<u>.</u>		

Informational Summary Page

	Secure	PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED	EVIEW OF DA	TA SUBMITTE	0				
		Informational Form A						(20)	
		For School Districts Calculating a Separate Rate on Each Subclass of Property	Rate on Each Su	bclass of Property					
	1	Name of Political Subdivision	Political	Political Subdivision Code	1	Purpose of Levy	!		
		The final version of this form MUST be sent to the county clerk	it to the county cl	erk.	3				
		Computation of reassessment growth and rate	for compliance wi	th Article X, Section	and rate for compliance with Article X. Section 22, and Section 137.073, RSMo.	073, RSMo,			Т
This for unless Step 1 Step 2	orm shows the the taxing aud - The governii - Submit a cop	This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year uses the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and following steps in an even numbered year. Step 1 - The governing body should 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.	orm A had no voluntary rior even numbered yes a policy statement, or a te Auditor's Office for	reductions(s) been taken u(s) and follows the follo n ordinance justifying its review.	in prior even numbered ye wing steps in an even num' action prior to setting and i	ar(s). The information on this bered year. pertifying its tax rate	form should not be used	d in the current year	
			(a)	(9)	(3)	(P)			
				Real Estate		Personal		Prior Method	
			Residential	Agricultural	Commercial	Property	Total	Single Rate	
- i	(20 Cr Include the the county finalized by	(20) Current year assessed valuation include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.							 I
7	Assessed valuation $2(a)$ (b) & (c) - May $2(d)$ = Line $1(d)$ - 3 if negative, enter 0	Assessed valuation of new construction & improvements $2(a)$ (b) & (c) - May be obtained from the county clerk or county assessor, $2(d) = \text{Line } 1(d) - 3(d) - 6(d) + 7(d) + 8(d)$, if negative, enter 0	assessor,						
.;	Assessed obtained fix	Assessed value of newly added territory obtained from the county clerk or county assessor						į	
4	Assessed and was a obtained from	Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year obtained from the county clerk or county assessor	rom the prior yea	<u>.</u>					
νί	Adjusted (Line 1 - Li	Adjusted current year assessed valuation (Line 1 - Line 2 - Line 3 - Line 4)							
9	(20) Pr hichide the assessor, of NOTE: If t to 1	Include the prior year assessed valuation obtained from the county clerk, county 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 Informational Form A, Line 1 then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on the current year's informational Summary Page, Line A.	c county clerk, coun alization, mational Form A, Li ised prior year tax ra	y ne 1 then revise the pri te ceiling on the curren	ior year tax rate form				
7.	Assessed obtained fr	Assessed value in newly separated territory obtained from the county clerk or county assessor							1 1
∞i	Assessed prior yea obtained fro	Assessed value of property locally assessed in prior year, but state assessed in current year obtained from the county clerk or county assessor						ļ	1
9.	Assessed year and obtained fr	Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass obtained from the county clerk or county assessor	rom the prior subclass						
10.	Adjusted (Line 6 - L	Adjusted prior year assessed valuation (Line 6 - Line 7 - Line 8 - Line 9)							

Informational Form A, Page 1 of 4



2

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

For School Districts Calculating a Separate Rate on Each Subclass of Property

į	The state of the s							_
	Name of Political Subdivision	Politic	Political Subdivision Code	1	Purnes of Lean			
	MUS	be sent to the county	clerk.		face to according		•	
	Computation of reassessment growth a	and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.	with Article X, Section	n 22, and Section 137	.073, RSMo.			
This farmless step 1	his form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current 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 rate	is for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The i taken in prior even numbered year(s) and follows the following steps in an even numbered year, esolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its	ary reductions(s) been taken year(s) and follows the follo r an ordinance justifying its	owing steps in an even numbered y owing steps in an even num; section prior to setting and	ear(s). The information on the observed year.	rs form should not be use	d in the current year	
Step 2	- Submit a copy of the resolution, policy, statement, or ordinance	to the State Auditor's Office for	or review. (b)	(3)	(F)		_	
			Dani Batata	Ē	è			
		Residential	Agricultural	Commercial	Personal Property	Total	Prior Method Single Rate	
<u></u>	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)	ing property						
2	Increase in Consumer Price Index (CPI) certified by the State Tax Commission							_
3.	Adjusted prior year assessed valuation (Line 10)							
4	(20) Prior year tax rate ceiling (Informational Summary Page, Line A)							
5.	Maximum prior year adjusted revenue permitted from locally assessed property that existed in both years (Line 13 x Line 14/100)	ears						
9	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	I property before cclass of real estate						
۲.	Total adjusted prior year revenue (Line 15 + Line 16)							
∞.	Permitted reassessment revenue growth Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%, If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.	ine 12), or 5%, 6,			:			
6	Additional reassessment revenue permitted (Line 17 x Line 18)						E	
ø.	Revenue permitted in the current year from property that existed in both years (Line 17 + Line 19)							
.	Estimated current year revenue from state assessed property before reductions. The school district should use it's 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)	sed property before red I total, which is assessed valuation. d by the % unission, or using the	uctions					
	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.	Line 16 total, please se to explain the						

Informational Form A, Page 2 of 4

(Form Revised 12-2017)

ALE LA LA	PRO FORMA - STATE AUDITOR'S REV	R'S REVIEW OF DATA SUBMITTED	ED			
	Informational Form A					(20)
	For School Districts Calculating a Separate Rate on Each Subclass of Property	e on Each Subclass of Propert	ě.)
The state of the s	Name of Political Subdivision The final version of this form MUST he sent to	Political Subdivision Code be sent to the county clerk	1	Purpose of Levy		•
	Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.	compliance with Article X. Secti	ion 22, and Section 137	7.073, RSMo.		
This form shows the in unless the taxing author Step 1 - The governing Step 2 - Submit a copy.	This form shows the information that would have been on the line terms for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority writers to reverse any voluntary reduction(s) taken in prior even numbered year(s) and following steps in an even numbered year. Step 1 - The governing body should hopelic 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, systement, or ordinance to the State Auditor's Office for review.	or the Form A had no voluntary reductions(s) been tak keen in prior even numbered year(s) and follows the for luttion, a policy statement, or an ordinance justifying it the State Auditor's Office for review.	en in prior even numbered y llowing steps in an even nur its action prior to setting and	ear(s). The information on the order of the certifying its tax rate.	n this form should not be used	in the current year
		(a) (b)	(3)	(g)		
		Real Estate		Personal		Prior Method
	Resi	Residential Agricultural	Commercial	Property	Total	Single Rate
 Revenue permitted in the property (Line 20 - Line 21) 	Revenue permitted in the current year from existing locally assessed property (Line 20 - Line 21)	essed				1,144,1
23. Adjusted curr	Adjusted current year assessed valuation (Line 5)					
24. Tax rate perm HB 1150 & SB9	Tax rate permitted using prior method tax rate permitted prior to HB 1150 & SB960 (Line 22 / Line 23 x 100).				•	
25. Limit persona	Limit personal property to the prior year ceiling Tower of Line 24 personal property or Line 14 personal property		Ì		•	
26 Maximum authorized levy	2.24 personal property of Line 14 personal property. Thorized levy		•			
_	(Informational Summary Page, Line E)					
 Limit to the p. (Lower of Line 24) 	Limit to the prior year maximum authorized levy (Lower of Line 24, Line 25 (for personal property only), or Line 26)				•	
Enter the rate f		nformational Summary Page.			•	
Calculate Revised Rate(s) 28. Tax revenue (Line 1 x Line	Calculate Revised Rate(s) Fax revenue (Line 1 x Line 27 / 100)					
-	Fotal assessed valuation (Line 1 total)					
30. Blended rate (Blended rate (Line 28 total / Line 29×100)					
31. Revenue diffe	Revenue difference due to the multi rate calculation (Line 28 tota	ine 28 total - Line 28 prior method)				
32. Rate(s) to be r (If Line 31 < or > (Rate(s) to be revised NOTE: Revision cannot increase personal g (if Line 31 < or > 0 & Line 27 < Line 27 prior method, then Line 27, otherwise 0)	personal property rate otherwise 0)			-	
33. Current year (If Line 32 > 0, t	Current year adjusted assessed valuation of the rates being revised (If Line 32 > 0, then Line 5, otherwise 0)	pos				
34. Relative ratio rates being revi	Relative ratio of current year adjusted assessed valuation of the rates being revised (Line 33 / Line 33 total)					
35. Revision to ra	Revision to rate (If Line $32 > 0$, then -Line $34 \times Line \ 31 \ / Line \ 5 \times 100 \ (lim)$	x 100 (limited to - Line 32), otherwise 0)				
36. Revised rate (Revised rate (Line 27 + Line 35)					
37. Revised rate r	Revised rate rounded (if Line $36 < I$, then round to a $3 \cdot$ digit rate, otherw	rate, otherwise round to a 4-digit rate)				
		T. C 1 1 1	n			

Informational Form A, Page 4 of 4

(Form Revised 12-2017)



	Informational Form A	S KEVIEW OF DA	OR'S REVIEW OF DATA SUBMITTED	•				
	For School Districts Calculating a Separate Rate on Each Subclass of Property	ate Rate on Each Su	ibclass of Property				<u>\$</u>	- :-
and the second	Name of Political Subdivision	Political	Political Subdivision Code	ı	Pumose of Levy			
	The final version of this form MUST be sent to the county clerk. Computation of reassessment growth and rate for commissions with Arricle X Section 22 and Section 137 973, BSMs.	sent to the county classes with	erk. ith Article X Section	22 and Section 137	073 Bendo			
This form shows the unless the taxing aud Step 1 - The governi Step 2 - Submit a cop	This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year uniterest he exting authority wishes to reverse any voluntary reduction(s) faken in prior even numbered year(s) and follows the following steps in an even numbered year. Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.	Form A had no voluntary in prior even numbered yea in, a policy statement, or a State Auditor's Office for	/ reductions(s) been taken ar(s) and follows the follow in ordinance justifying its review.	in prior even numbered yes ving steps in an even numb iction prior to setting and c	ar(s). The information opered year.	n this form should not be used	d in the current year	Τ
	,	(a)	(9)	(c)	(p)			
	1	Residential	Real Estate	Commencial	Personal	£	Prior Method	
Calculate Fins 38. Tax revenue (J	Calculate Final Blended Rate 38. Tax revenue (Line 1 x Line 37 / 100)		TELIZATION OF		riogeny	lotal	one of the control of	1
39. Total assessed 40. Final blended 41. Tax rate(s) pe. Enter Bate(s) on	39. Total assessed valuation (Line 1 total) 40. Final blended rate (Line 38 total / Line 39 x 100) 41. Tax rate(s) permitted calculated pursuant to Article X, Section 22, and Section 137.073, RSMo (Line 37) Firer Rate(s) on the Informational Summary Page 1 in a R	ion 22, and Section I	37.073, RSMo (Line	37)				
For Information Purpos 42. Revenue calculated us	For Information Purposes Only - Impact of the Multi Rate System Revenue calculated using the multi rate method if ine 1/ 100 1/ 100							
43. Revenue calcu	Revenue calculated using the single rate method (Line 2) prior method x Line 1 / 100)							
44. Revenue differen (Line 42 - Line 43)	Revenue differences using the different methods (Line 42 - Line 43)							
45. Percent change (Line 44 / Line 43)	e (Line 44 / Line 43)							
For Information Purposes Ont 46. Tax rate ceiling (informations 47. Allowable recoupment rate Comment Page 1 in 19	For Information Purposes Only - Blended Rate Calculation 46. Tax rate ceiling (informational Summary Page, Line F) 47. Allowable recomprent rate Games Base Use Dec.							
48. DESE Screen 6 t (Line 46 + Line 47)	48. DESE Screen 6 tax rate ceiling including recoupment (Line 46 + Line 47)							
49. Assessed valuation (Line 1) 50. Revenue from DESE Scree	49. Assessed valuation (Line 1) 50. Revenue from DESE Screen 6 tax rate ceiling							
(Line 48 x Line 49 / 100) 51. Blended tax rate ceiling 62. Valuntary reduction ((Line 48 x Line 49 / 100) 51. Blended tax rate ceiling to report on DESE Screen 6 (Line 50 total / Line 49 total x 100) 52. Valunteary requirement (Surmany Page 1 in a H)	total / Line 49 total x	(00)					
53. Unadjusted levy (Line 48 - 1	53. Unadjusty lever (1988 - Line 52)							
55. Revenue from	55. Revenue from unadjusted levy (Line 53 x Line 54 / 100)							
56. Blended tax ra 57. Prop C reduct	56. Blended tax rate from the unadjusted levy to report on DESE Screen 6 (Line 55 / Line 54 x 100) 57. Prop C reduction (Summary Page, Line G)	SE Screen 6 (Line 55	/ Line 54 x 100)					
58. Adjusted levy (Line 53 - Line 57) 59. Assessed valuation (Line 1)	(Line 53 - Line 57)			! 				·
60. Revenue from 61. Blended tax ra	69. Revenue from adjusted levy (Line 58 x Line 59 / 100) 61. Blended tax rate from the adjusted levy to report on DESE	DESE Screen 6 (Linc 60 / Line 59 x 100)	ine 59 x 100)					~
	The second secon		,		·	-		



Name of Political Subdivision The final version of this form MUST Calculation of New Voter Approved To tax rate computation, some political stroved a new tax. Informational Form Extion uage uage upple ballot or state the proposition pose	Fax Rate or Tax Rate Incr subdivisions may have he is designed to document	erk. ease Id elections where the election.		increase to an
Calculation of New Voter Approved T ar tax rate computation, some political stroved a new tax. Informational Form Estion	Fax Rate or Tax Rate Incr subdivisions may have he is designed to document	erk. ease Id elections where the election.	voters approved an	increase to an
Calculation of New Voter Approved T ar tax rate computation, some political stroved a new tax. Informational Form Estion	Fax Rate or Tax Rate Incr subdivisions may have he is designed to document	ease Id elections where the election.		increase to an
roved a new tax. Informational Form Ection	3 is designed to document	the election.		increase to an
uage	ed to the voters exactly as	it appeared on the	ballot.	
	ed to the voters exactly as	it appeared on the	ballot.	
sults				_
	licable.		(Yes)	(No)
whether the district obtained a <u>new</u> waiv	ver to eliminate part or all	of the required		
ample ballot or state the proposition po	osed exactly as it appeared	d on the ballot.		
cate the election results				
position & management of the second			(Yes)	(No)
		Real Estate		
	Residential	Agricultural	Commercial	Personal Property
increase approved by voters ie/decrease of/by") OR	a			_
approved by voters e/decrease to")	ь			
	sition C waiver whether the district obtained a new wai on C reduction. ample ballot or state the proposition po- cate the election results sposition C waiver.	sition C waiver whether the district obtained a new waiver to eliminate part or all on C reduction. ample ballot or state the proposition posed exactly as it appeared cate the election results apposition C waiver. Residential increase approved by voters se/decrease of/by") OR approved by voters	sition C waiver whether the district obtained a new waiver to eliminate part or all of the required on C reduction. ample ballot or state the proposition posed exactly as it appeared on the ballot. cate the election results position C waiver. Real Estate Residential Agricultural increase approved by voters approved by voters approved by voters Reflection and the proposition of the ballot.	sition C waiver whether the district obtained a new waiver to eliminate part or all of the required in C reduction. ample ballot or state the proposition posed exactly as it appeared on the ballot. cate the election results position C waiver. (Yes) Real Estate Residential Agricultural Commercial increase approved by voters seldecrease of/by") OR approved by voters

Informational Form B, Page 1 of 2



4 11	N. SPATE	,PRO FORMA - STATE A	AUDITOR'S RE	VIEW OF DAT	A SUBMITTE	D	
		Informational Form B					(20)
		For School Districts Calcul	ating a Separate	e Rate on Each S	Subclass of Prop	erty	
	SMOCE	Name of Deltain-Louis II 222		10.19.14.0			_
		Name of Political Subdivision		cal Subdivision Co		e of Levy	
		The final version of this form		•			
		Calculation of New Voter Ap	<u>-</u>				
o n th is follow	s page should ring steps in a	e information that would have been on t not be used in the current year unless th in even numbered year.	e taxing authority wish	es to reverse any volum	tary reduction(s) taken	in prior even numbered year(s) and follows the
Step I	 The govern rate. 	ning body should hold a public hearing a	nd adopt a resolution, a	policy statement, or ar	ordinance justifying i	ts action prior to setting and ce	rtifying its tax
Step 2	- Submit a co	opy of the resolution, policy statement, o	or ordinance to the State		view.		
			David-said	Real Estate			m . 1
-	D :		Residential	Agricultural	Commercial	Personal Property	Total
7.	(Information	or tax rate ceiling to apply vote onal Summary Page, Line A if incre a existing rate, otherwise 0)		ase to			
8.		proved increased rate > 0, then Line 6a + Line 7b, Line 6b)					
9.		proved increase rate rounded (round to a 4-digit rate)	(If Line 8 < 1, then	round to a 3-digit	rate,		
10.		prior year assessed valuation onal Form A, Line 10)					
11.		n prior year adjusted revenue .ine 10 / 100)	from locally assesse	d property that exist	ed in both years		
12.		er Price Index (CPI) the State Tax Commission					
13.	Permittee (Line 11 x	d revenue growth for CPI Line 12)					
14.		enue allowed from the addition (Line 11 + Line 13)	nal voter approve	d increase from lo	cally assessed prope	rty that existed in	
15.		current year assessed valuational Form A, Line 5)	on .				
16.	This rate wincreased b	voter approved increased rate fill allow the same revenue as apply: by the CPI (Line 12). Line 15 x 100)	ing the voter approve	ed rate (Line 9) to the	e prior year assessed	value (Line 10)	
17.		voter approved increased rate ound to a 4-digit rate)	rounded (If Line	16 < 1, then round	l to a 3-digit rate,		
18.	Section 137 the greater substantial	of rate increase authorized by 7.073.2, RSMo, allows taxing autho of the increase approved by voters (by the same revenue that would have the time of the voter approval, incr	rities that passed a ve (Line 9) or the adjust been generated by a	oter approved increated voter approved in applying the voter ap	crease (Line 17) in proved increase to t	order to generate	
	Page, Line	ate computed on the Informational SBB if this is a new rate or a temporal Line 17, then Line 9, otherwise		C if increasing an e	xisting levy, otherw	ise, on the Summary	
19.	Total rever	nod Single Rate Calculation for You nue allowed (If no increase of/by/to ne 18 x Line 15 / 100)			herwise Information	al	
	Adjusted c	urrent year assessed valuation (In od single increased rate (Line 19)					

Informational Form B, Page 2 of 2



School Districts With a Separate Rate on Each Sub	class of Property	(20_)
Name of School District	School District Code	Purpose of Levy
ng may be revised to compensate for the changes descri	ductions are due to decisions of the State Tax Commission or a ju- bed above. A political subdivision may document these changes be the revised forms and a written explanation of the revised should	y filing revised copies of each of the tax rate forms for each ye
ore completion of this form, revisions are required to the	to prior year(s) tax rate forms to determine the revised assessed va- form is filed.	alluation and revised tax rate ceiling. Revised forms must be file
r making revisions, a political subdivision may be permevisions. The steps below determine if a recoupment is	nitted to levy an additional tax for up to three years to recoup the r permissible and document to what extent the political subdivision	evenues it was entitled to receive for the prior year(s) affected to desires to recoup in the current year.
1 with the oldest prior year (if applicable) and work	forward to the present.	
se provide a written explanation in the space below (or	by attaching an explanation) as to why the political subdivision w	ould be eligible for the recoupment process.
ification undersigned hereby do certify that the data set forth be	low is true and accurate to the best of my knowledge and belief.	
Name of School District	Telephone	C:
S. SANSAN DISTRICT	Тегерлюне	Signature
School District Code	Date	Print Name
Purpose of Lovy		



Name of School District	School Di	strict Code		Purpose of	Levy
-		Real Estate		-	
_	Residential	Agricultural	Commercial	Personal Property	Total
ear 20 - Complete lines 1 through 7 for the third prior year (if ap	plicable). Make a co	pv <u>of this se</u> ction for ca	alculating a recoupme	ent of the fourth or older :	orior vear(s).
Revised locally assessed valuation after the changes to 20_ tax rates have been made (Revised Form A, Line !)					
Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F)					
Revised permissible locally assessed tax revenue (Line 1 x Line $2/100$)					
Revised locally assessed valuation (Line 1)					
Original tax rate ceiling (Certified) (Original Summary Page. Line F)					
Total locally assessed tax revenue actually produced (Line 4 x Line 5/100) $_$					
Total lost revenue (Line 3 - Line 6)					
Revised locally assessed valuation after the second prior year (if rates have been made (Revised Form A, Line 1)	<u>applicable).</u>				
Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F)	_				
Revised permissible locally assessed tax revenue (Linc 8 x Line 9/100)					
Revised locally assessed valuation (Line 8)					
Original tax rate ceiling (Certified) (Original Summary Page, Line F) -					
3 Total locally assessed tax revenue actually produced (Line 11-x Line 12/100)				-	
4 Total lost revenue (Line 10 - Line 13)					

Form G, Page 2 of 3



5 Rerrate 6 Rev val 7 Rev Lin 8 Rev) _ Complete lines 15 through 21 for the priot year (if application of the changes to 20_ tax	Residential	Real Estate		_	
5 Rerrate 6 Rev val 7 Rev Lin 8 Rev	vised locally assessed valuation after the changes to 20_ tax				_	
5 Rerrate 6 Rev val 7 Rev Lin 8 Rev	vised locally assessed valuation after the changes to 20_ tax		A mulanden wat			
5 Rer rate 5 Rev val	vised locally assessed valuation after the changes to 20_ tax	cauter	Agricultural	Commercial	Personal Property	Total
Revenue Revenu						
vali 7 Rev Lin 8 Rev	s have been made (Revised Form A, Line I)					
Lin Re	vised tax rate celling after the revision to the assessed aution was made (Revised Summary Page, Line F)					
	vised permissible locally assessed tax revenue (Line 15 x = 16/100)					
	rised locally assessed valuation (Line 15)		· · · · · · · · · · · · · · · · · · ·			
	ginal (ax rate ceiling (Certified) (Original Tax Rate nmary Page, Line F)					
	al locally assessed revenue actually produced (Linc 18 x ± 19/100)					
To	al lost revenue (Line 17 - Line 20)					
tern	ination of Recoupment Rate(s)					
Tot	al revenue loss (Line 7 + Line 14 + Line 21)					
To	af current year locally assessed property					
	rised current year locally assessed property (if Line 22<0, 0, envise Line 23)					
Rel	ative ratio of Line 24 (Line 24/Line 24 total)					
All	ocate the difference (Line 22 Negative(s) x Line 25)					
rev Thi Tot	inated lost revenue from state assessed property due to ised rates or state assessment reductions amount must be estimated by the school district all lost revenue allowed to be recouped (If Line 22 + Line 0, 0, otherwise Line 22 + Line 26 + Line 27)					
	renue desired to recoup in current year (Do not enter more 1.ine 28)					
	e(s) to be levied to partially or fully recoup the loss (Line Line 23 x 100)					
Co	nplete lines 31 if Line 29 is fess than Line 28					
For	m H will need to be completed to continue this recoupment in	n the 2nd or 3rd year				
	tion of revenue on Line 28 remaining for second or third r of recoupment (Une 28 - Line 29)					

JOHN R. ASHCROFT Secretary of State



Form H - Calculation of Second and/or Third Year of For Compliance with Section 137.073.3(2)(a) and (b) For School Districts with a Separate Rate on Each Su	RSMo				(20)
Name of School District	School Di	strict Code	-	Purpose	of Levy
Assessment reductions ordered after tax rates are set m levied in a subsequent year to replace the revenue lost (sone year. A three-year period following the year in whused to document the revenue remaining to be recouped	ay result in a loss of see Form G). A polit ich the loss occurred	revenue. In cert ical subdivision r is allowed by st	nay choose not to atute for recoupin	eparate recoupm fully recoup the ng the lost reven	ent rate may be revenue lost in
Computation of Recoupment Rate		,			
 Total revenue lost due to assessment reductions (Prior year 20 Form G. Line 28) Revenue recouped in prior year(s) year a. Assessed valuation (locally assessed only) b. Recoupment rate (Certified) c. Revenue recouped (Line 2a x 2b/100) d. Revenue recouped from state assessed property 20 year e. Assessed valuation (locally assessed only) f. Recoupment rate (Certified) g. Revenue recouped (Line 2e x 2f/100) h. Revenue recouped from state assessed property Total revenue recouped in prior year(s) 	Residential	Agricultural	Commercial	Personal	Total
 (Line 2e + Line 2d + Line 2g + Line 2h) 4. Revenue remaining to be recouped (Line 1 - Line 3) 5. Revenue desired to be recouped in the current ye The law provides for recoupment no further back the third prior year. Any lost revenue from the third prior recouped will be waived. (Must be ≤ Line 4) 6. Estimated amount of current collections from states. 	an the or year te assessed property	for recoupment	loss		
 This amount <u>must be</u> estimated by the school distric Revenue to be recouped from locally assessed pro (Line 5 - Line 6) 		year 			
 Total current year assessed valuation obtained from the county clerk or assessor (Form A, Line 1) Rate(s) to be levied to partially or fully recoup the lost revenue (Line 7/Line 8 x 100) Enter these rates on the current year Summary Page, Line 1. 					
Certification I, the undersigned hereby do certify that the data set forth	below is true and acc	curate to the best	of my knowledge	and belief.	
Name of School District	Tele	ephone	-	Sign	ature
School District Code	D	ate	_	Print	Name
Purpose of Levy					

Form H