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

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Title 15—ELECTED OFFICIALS  
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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.


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. 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. 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; 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.


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.

JOHN R. ASHCROFT  
(6/30/19)  
Secretary of State  
CODE OF STATE REGULATIONS  
3
(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.


15 CSR 40-3.040 Revision of Property Tax Rates by School Districts
(Rescinded August 6, 1992)


15 CSR 40-3.050 Revision of Property Tax Rates by Political Subdivisions Other Than School Districts
(Rescinded August 6, 1992)


15 CSR 40-3.060 Revision of 1986 Property Tax Rates by School Districts
(Rescinded August 6, 1992)


15 CSR 40-3.070 Revision of 1986 Property Tax Rates by Political Subdivisions Other Than School Districts
(Rescinded August 6, 1992)


15 CSR 40-3.080 Revision of 1987 Property Tax Rates by School Districts
(Rescinded August 6, 1992)


15 CSR 40-3.090 Revision of 1987 Property Tax Rates by Political Subdivisions Other Than School Districts
(Rescinded August 6, 1992)


15 CSR 40-3.100 Revision of Property Tax Rates by School Districts
(Rescinded February 28, 2001)


15 CSR 40-3.110 Revision of Property Tax Rates by Political Subdivisions Other Than School Districts
(Rescinded February 28, 2001)


15 CSR 40-3.120 Calculation and Revision of Property Tax Rates
(Rescinded November 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.
# PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

**Summary Page**

For School Districts Levying a Single Rate on All Property

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Political Subdivision Code</th>
<th>Purpose of Levy</th>
<th>For Political Subdivision Use in Calculating its Tax Rate</th>
</tr>
</thead>
</table>

The final version of this form MUST be sent to the county clerk.

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

A. **Prior year tax rate ceiling** (as defined in Chapter 137, RSMo.): If in the prior year data charged, or a voluntary reduction was taken in a non-enumerated year, divide the prior year Summary Page by Line F in the prior year Summary Page, Line F in even numbered years.

B. **Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo., if the voters approved increase (Form A, Line 22)

C. **Amount of rate increase authorized by voters if any purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Form B, Line 16)**

1. **Increase to the total operating levy up to $2.58 per Amendment 2, if applicable**
2. **Date the School Board decided to use Amendment 2 (if using)**

D. **Rate to compare to maximum authorized levy to determine tax ceiling** (Form B, Line C) if no election, otherwise Line C)

E. **Maximum authorized levy greater of the 1984 rate or most recent voter approved rate**

F. **Current year tax rate ceiling maximum legal rate to comply with Missouri law**

G. **Less required Proposition C (sales tax) reduction taken from tax rate ceiling (Line F), if applicable**
   1. **Circle the type of waiver your district has**
      - Full
      - Partial
      - None
   2. **Attach a copy of the DJSC Prop C Reduction Worksheet if there is no waiver.**

H. **Less voluntary reduction by school district taken from tax rate ceiling (Line F)**

I. **Plus allowable recoupment rate added to the tax rate ceiling (Line F), if applicable, attach Form G or H**

J. **Tax rate to be levied** (Line F + Line G - Line H - Line I)

AA. **Rate to be levied for debt service, if applicable** (Form C, Line 12)

BB. **Additional special purpose rate authorized by voters after the prior year tax rate was set, adjusted to provide the revenue available if applied to prior year assessed value and increased by the percentage of CPI (Form B, Line 16 if a different purpose)**

**Certification**

I, the undersigned, ____________________________ (Office of ____________________________ (School District) levying a rate in ____________________________ (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

<table>
<thead>
<tr>
<th>Date</th>
<th>(Signature)</th>
<th>(Print Name)</th>
<th>(Telephone)</th>
</tr>
</thead>
</table>

**Proposed rate to be entered on tax books by the county clerk**

Based on the certification from the political subdivision:

- Lines __________ AA __________ BB

Section 137.073, RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the following provisions of this section.

<table>
<thead>
<tr>
<th>Date</th>
<th>County Clerk’s Signature</th>
<th>County</th>
<th>(Telephone)</th>
</tr>
</thead>
</table>

| (Form Revised 12-2017) | Summary Page |

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**Code of State Regulations**

(6/30/19) John R. Ashcroft

Secretary of State
## Chapter 3—Rules Applying to Political Subdivisions

### 15 CSR 40-3

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

**Form A**

For School Districts Levying a Single Rate on All Property

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Political Subdivision Code</th>
<th>Purpose of Levy</th>
</tr>
</thead>
</table>

The final version of this form MUST be sent to the county clerk.

Computation of assessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

1. **(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.

   $$\text{(Real Estate)} + \text{(Personal Property)} = \text{(Total)}$$

2. **Assessed valuation of new construction & improvements**
   - 2(a) - obtained from the county clerk or county assessor
   - 2(b) - Increase in personal property, use the formula listed under Line 2(b)

   $$\text{(Real Estate)} + \text{(Personal Property)} = \text{(Total)}$$

3. **Assessed value of newly added territory**
   - obtained from the county clerk or county assessor

   $$\text{(Real Estate)} + \text{(Personal Property)} = \text{(Total)}$$

4. **Adjusted current year assessed valuation**
   - Line 1 total - Line 2 total - Line 3 total

5. **(20__) Prior year assessed valuation**
   - Include 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 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 this year's Summary Page, Line A.

   $$\text{(Real Estate)} + \text{(Personal Property)} = \text{(Total)}$$

6. **Assessed value of newly separated territory**
   - obtained from the county clerk or county assessor

   $$\text{(Real Estate)} + \text{(Personal Property)} = \text{(Total)}$$

7. **Assessed value of property locally assessed in prior year, but state assessed in current year**
   - obtained from the county clerk or county assessor

   $$\text{(Real Estate)} + \text{(Personal Property)} = \text{(Total)}$$

8. **Adjusted prior year assessed valuation**
   - Line 5 total - Line 6 total - Line 7 total

   $$(\text{Form Revised 12-2018})$$

   **Form A, Page 1 of 2**

_**JOHN R. ASHCROFT** (6/30/19) Secretary of State_
**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

**Form A**

For School Districts Levying a Single Rate on All Property

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Political Subdivision Code</th>
<th>Purpose of Levy</th>
<th>For Political Subdivision (Use in Calculating Its Tax Rate)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

9. Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Line 4 - Line 8 / Line 8 x 100)

10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission

11. Adjusted prior year assessed valuation (Line 8)

12. (20.) Tax rate ceiling from prior year (Summary Page, Line A)

13. Maximum prior year adjusted revenue from locally assessed property that existed in both years (Line 11 x Line 12 / 100)

14. Maximum prior year revenue from state assessed property before reductions, provided by the Department of Elementary & Secondary Education (DESE)

15. Total adjusted prior year revenue (Line 13 + Line 14)

16. Permitted reassessment revenue growth

   The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a 0 for Line 16 purposes. Do not enter less than 0 or more than 5%.

17. Additional revenue permitted (Line 15 x Line 16)

18. Total revenue permitted in current year from property that existed in both years (Line 15 + Line 17)

19. Estimated current year revenue from state assessed property before reductions

   The school district should use its best estimate. (i.e. same amount as Line 14, current year's Line 14 multiplied by the percentage increase in state assessed valuation per the State Tax Commission, or using the best-educated guess) If this amount declines substantially from the amount on Line 14, please provide written documentation to explain the reasons for such difference.

19a. New construction and improvements (Line 19 - Line 14, if negative enter 0)

19b. Adjusted estimated current year revenue from state assessed property before reductions (Line 19 - Line 19a)

20. Total revenue permitted in current year from existing locally assessed property * (Line 18 - Line 19b)

21. Adjusted current year assessed valuation (Line 4)

22. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (Line 20 / Line 21 x 100)

   Round a fraction to the nearest one/hundredth of a cent.

   Enter this rate on the Summary Page, Line B.

* To compute the total property tax revenues billed for the current year (including revenues from all new construction and improvements and assessed property), multiply Line 1 by the rate on Line 22 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.

(Form Revised 12-2018)

Form A, Page 2 of 2
## Chapter 3—Rules Applying to Political Subdivisions

### PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

**Form B**

For School Districts Levying a Single Rate on All Property

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Political Subdivision Code</th>
<th>Purpose of Levy</th>
</tr>
</thead>
</table>

The final version of this form MUST be sent to the county clerk.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where the voters approved an increase to an existing tax or approved a new tax. Form B is designed to document the election.

1. **Date of election**

2. **Ballot language**
   - Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

3. **Election results**

4. **Expiration date**
   - Enter the last year the levy will be in effect, if applicable.

5. **New Proposition C waiver**
   - Indicate whether the district obtained a new waiver to eliminate part or all of the required Proposition C Reduction.

### Election results on the Proposition C waiver

6. **Amount of increase approved by voters**
   - (An "increase/decrease of"/"by")
   - OR
   - Stated Rate Approved by Voters
   - (An "increase/decrease to")

<table>
<thead>
<tr>
<th>(Yes)</th>
<th>(No)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

   (Form Revised 12-2017)  

Form B, Page 1 of 2
PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form B
For School Districts Levying a Single Rate on All Property

Name of Political Subdivision          Political Subdivision Code          Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If it is an even numbered year, the political subdivision may no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance requiring its action prior to setting and certifying its tax rate. The information in the Informational Data, 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).

7. Prior year tax rate ceiling or voluntarily reduced rate to apply voter approved increase to
   (Summary Page, Line A if increase to an existing rate, otherwise C)

8. Voter approved increased tax rate to adjust
   (if an "increase of by" ballot, Line 6a - Line 7, if an "increase to" ballot, Line 6b)

9. Adjusted prior year assessed valuation
   (Form A, Line 8)

10. Maximum prior year adjusted revenue from locally assessed property
    that existed in both years
    (Line 8 x Line 9 / 100)

11. Consumer Price Index (CPI)
    certified by the State Tax Commission

12. Permitted revenue growth for CPI
    (Line 10 x Line 11)

13. Total revenue allowed from the additional voter approved increase
    from locally assessed property that existed in both years
    (Line 10 + Line 12)

14. Adjusted current year assessed valuation
    (Form A, Line 4)

15. Adjusted voter approved increased tax rate
    This rate will allow the same revenue as applying the voter approved increased rate (Line 8) to the prior year
    assessed valuation (Line 9) increased by the CPI (Line 11).
    (Line 13 / Line 14 x 100)

16. Amount of rate increase authorized by voters for the current year
    Section 137.073.2, RSMo, allows taxing authorities that passed a voter approved increase after August 27, 2008,
    to levy a rate that is the greater of the increase approved by voters (Line 8) or the adjusted voter approved increase (Line 15) in order to generate substantially the same revenue that would have been generated by
    applying the voter approved increase to the total assessed valuation at the time of the voter approval, increased by
    the consumer price index (Line 11). Enter this rate computed on the Summary Page, Line C, if increasing an
    existing levy, otherwise, on the Summary Page, Line BO, if this is a new or a temporary rate increase.
    (If Line 8 > Line 15, then line 8, otherwise Line 15)

(Form Revised 12-2017)  
Form B, Page 2 of 2
### PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

**Form C**  
For School Districts Levying a Single Rate on All Property

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Political Subdivision Code</th>
<th>Purpose of Levy</th>
</tr>
</thead>
</table>

The final version of this form MUST be sent to the county clerk.

**Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes**

The tax rate for debt service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments.

Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.

1. **Total current year assessed valuation** obtained from the county clerk or county assessor (Form A, Line 1 total)

2. **Amount required to pay debt service requirements during the next calendar year**  
   (i.e. Assuming the current year is year 1, use January - December year 2 payments to complete the year 1 Form C) Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agent or paying agent due during the next calendar year.

3. **Estimated costs of collection and anticipated delinquencies** (i.e. collector fees & commissions & assessment fund withholdings)  
   Experience in prior years is the best guide for estimating uncollectible taxes. It is usually 2% to 10% of Line 2 above.

4. **Reasonable reserve up to one year's payment**  
   (i.e. Assuming the current year is year 1, use January - December year 3 payments to complete the year 1 Form C) It is important that the debt service fund have sufficient reserves to prevent any default on the bonds. Include payments for the year following the next calendar year, accounted for on Line 2.

5. **Total required for debt service** (Line 2 + Line 3 + Line 4)

6. **Anticipated balance at end of current calendar year**  
   Show the anticipated bank or fund balance at December 31st of this year (this will equal the current balance minus the amount of any principal or interest due before December 31st plus any estimated investment earnings due before December 31st). Do not add the anticipated collections of this tax into this amount.

7. **Property tax revenue required for debt service** (Line 5 - Line 6)  
   Line 6 is subtracted from Line 5 because the debt service fund is only allowed to have the payments required for the next calendar year (Line 2) and the reasonable reserve of the following year's payment (Line 4). Any current balance in the fund is already available to meet those requirements so it is deducted from the total revenues required for debt service purposes.

8. **Estimated revenue from state assessed property for debt service for the next calendar year**  
   (January - December) - must be estimated by the school district. In most instances a good estimate would be the same amount as the state assessed revenues actually placed in the debt service fund in the prior year.

9. **Revenue required from locally assessed property for debt service** (Line 7 - Line 8)

10. **Computation of debt service tax rate** (Line 9 / Line 1 x 100)  
    Round a fraction to the nearest one hundredth of a cent.

11. **Less voluntary reduction by school district**

12. **Actual rate to be levied for debt service purposes** (Line 10 - Line 11)  
    Enter this rate on Line AA of the Summary Page

*The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.*

(Form Revised 12-2018)  
**Form C**
## PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

### Informational Data

**For School Districts Levying a Single Rate on All Property**

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Political Subdivision Code</th>
<th>Purpose of Levy</th>
<th>Based on Prior Year Tax Rate Ceiling as if No Voluntary Reductions were Taken</th>
</tr>
</thead>
</table>

This page shows the information that would have been on the line items for the Summary Page, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered years. The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered years(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 writing 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.

### Informational Summary Page

**A. Prior year tax rate ceiling**
(Prior year Informational Summary Page, Line E)

**B. Current year rate computed**
(Informational Form A, Line 22 below)

**C. Amount of increase authorized by voters for current year**
(Informational Form B, Line 16 below)

**D. Rate to compare to maximum authorized levy**
(Line D if no election, otherwise, Line C)

**E. Maximum authorized levy**
Grener of the 1984 rate or most recent voter approved rate

**F. Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year**
(Lower of Line D or E)

### Informational Form A

9. Percentage increase in adjusted valuation
(Prior year Informational Summary Page, Line F)

10. Increase in Consumer Price Index (CPI)
certified by the State Tax Commission

11. Adjusted prior year assessed valuation
(Informational Form A, Line 8)

12. (20) Tax rate ceiling from prior year
(Informational Summary Page, Line A from above)

13. Maximum prior year adjusted revenue
from locally assessed property that existed in both years
(Line 11 x Line 12 / 100)

14. Maximum prior year adjusted revenue
from state assessed property before reductions, provided by DESE

15. Total adjusted prior year revenue
(Line 13 x Line 14)

16. Permitted reassessment revenue growth
The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure entered on Line 9 is treated as 0 for Line 16 purposes. Do not enter less than 0, nor more than 5%.

17. Additional reassessment revenue permitted
(Line 15 x Line 16)

18. Total revenue permitted in current year
from property that existed in both years
(Line 15 + Line 17)

19. Estimated current year revenue from state assessed property before reductions, estimated by school districts

19a. New construction and improvements
(Line 19 - Line 14, if negative enter 0)

19b. Adjusted estimated current year revenue
from state assessed property before reductions
(Line 19 - Line 19a)

20. Revenue permitted from existing locally assessed property
(Line 18 + Line 19b)

21. Adjusted current year assessed valuation
(Form A, Line 4)

22. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RS
to, if no voluntary reduction was taken
(Line 20 / Line 21 x 100)

### Informational Form B

7. Prior year tax rate ceiling to apply voter approved increase to
(Informational Summary Page, Line A if increase to an existing rate, otherwise 0)

8. Voter approved increased tax rate to adjust
(If an "increase only" ballot, Form B, Line 6a + Line 7, if an "increase to" ballot, Form B, Line 6b)

9. Adjusted prior year assessed valuation
(Form A, Line 5)

10. Maximum prior year adjusted revenue
from property that existed in both years
(Line 8 x Line 9 / 100)

11. Consumer Price Index (CPI)
certified by the State Tax Commission

12. Permitted revenue growth for CPI
(Line 10 x Line 11)

13. Total revenue allowed from the additional voter approved increase
from property that existed in both years
(Line 10 + Line 12)

14. Adjusted current year assessed valuation
(Form A, Line 4)

15. Adjusted voter approved increased tax rate
(Line 13 / Line 14 x 100)

16. Amount of rate increase authorized by voters for the current year
(Line 18 + Line 19, if Line 8 > Line 15, then Line 8, otherwise, Line 15)

(Form Revised 12-2018)

---

John R. Ashcroft  
Secretary of State
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

<table>
<thead>
<tr>
<th>Name of School District</th>
<th>School District Code</th>
<th>Purpose of Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>(20)</td>
</tr>
</tbody>
</table>

If assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a judicial 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 is affected. These changes should be clearly marked on the revised forms and a written explanation of the revised should be attached.

Before completion of this form, revisions are required to the prior year(s) tax rate forms to determine the revised assessed valuation and revised tax rate ceiling. Revised forms must be filed with the State Auditor before or at the time the recoupment form is filed.

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 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

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

School District Code

Purpose of Levy

Telephone

Signature

Date

Print Name

Form C, Page 1 of 2
### Form G - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken

**For Compliance with Section 137.075.3(2)(a) and (b) RSMo**

**For School Districts Levying a Single Rate on All Property**

<table>
<thead>
<tr>
<th>Name of School District</th>
<th>School District Code</th>
<th>Purpose of Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>20</td>
</tr>
<tr>
<td></td>
<td></td>
<td>20</td>
</tr>
<tr>
<td></td>
<td></td>
<td>20</td>
</tr>
</tbody>
</table>

**Note:** List additional prior year(s) in separate columns, if needed.

1. **Revised locally assessed valuation**
   - After the changes to prior year(s)
   - (Revised Form A, Line 10)

2. **Revised tax rate ceiling**
   - After the revision to the assessed valuation was made
   - (Revised Summary Page, Line 1)

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 1)

6. **Total locally assessed tax revenue actually produced**
   - (Line 4 x Line 5/100)

7. **Total lost revenue from local assessment reduction**
   - (Line 5 - 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)

10. **Total lost revenue (Line 9 total)**

11. **Revenue desired to recoup in current year**
    - (Do not enter less than Line 9 or the oldest prior year 20__ nor more than Line 10)

12. **Estimated amount of current collections from state assessed property for recoupment of loss**
    - This amount must be estimated by the District

13. **Amount to be recouped from locally assessed property**
    - (Line 11 - Line 12)

14. **Total current year (20__) locally assessed valuation**
    - (Current 20__ Form A, Line 1)

15. **Rate to be levied to partially or fully recoup the loss**
    - (Line 13/Line 14 x 100; Enter this rate on the current year 20__ Summary Page, Line 1)

**Complete lines 16 and 17 if Line 11 is less than Line 10**

**Form II will need to be completed to continue this recoupment in the 2nd or 3rd year**

16. **Portion of revenue on Line 9 for prior year (20__) reserved for second year of recoupment**

17. **Portion of revenue on Line 9 for prior year (20__) reserved for third year of recoupment**
Chapter 3—Rules Applying to Political Subdivisions

15 CSR 40-3

Form II - Calculation of Second and/or Third Year of Recoupment Taken

For Compliance with Section 137.073(3)(a) and (b) RSMo
For School Districts Levying a Single Rate on All Property

Name of School District ________________________________ School District Code ___________ Purpose of Levy __________________________

Assessment reductions ordered after tax rates are set may result in a loss of revenue. In certain instances, a separate recoupment rate may be levied in a subsequent year to replace the revenue lost (see Form I). A political subdivision may choose not to fully recoup the revenue lost in one year. A three-year period following the year in which the loss occurred is allowed by statute for recouping the lost revenues. Form II is 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)
   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 from state assessed property __________________________

3. Total revenue recouped in prior years (Line 2c total + Line 2d total + Line 2g total + Line 2h total) __________________________

4. Revenue remaining to be recouped (Line I - 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) __________________________

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) __________________________

8. Total current year assessed valuation
   obtained from the county clerk or assessor
   (Form A, Line 1) __________________________

9. Rate(s) to be levied to partially or fully recoup the lost revenue (Line 7 x Line 8 x 100)
   Enter this rate on current year Summary Page, Line 1. __________________________

Certification

I, the undersigned hereby do certify that the data set forth below is true and accurate to the best of my knowledge and belief.

Name of School District ________________________________ Telephone __________________ Signature __________________

School District Code __________________________ Date __________________ Print Name __________________

Purpose of Levy __________________________

Form II
### PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

#### Summary Page

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

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Political Subdivision Code</th>
<th>Purpose of Levy</th>
</tr>
</thead>
</table>

The information on this page MUST be sent to the county clerk.

---

### Real Estate

<table>
<thead>
<tr>
<th>Residential</th>
<th>Agriculture</th>
<th>Commercial</th>
<th>Personal Property</th>
<th>Prior Method</th>
<th>Single Rate</th>
</tr>
</thead>
</table>

---

### 1. Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-assessment year (Prior year Summary Page, Line F minus Line I in odd numbered year or prior year Summary Page. Line F in even numbered year)

### 2. Current year rate computed pursuant to Article X, Section 23, of the Missouri Constitution and Section 137.073 RSMo, if no voter approved increase

### 3. Amount of rate increase authorized by voters if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI: OR

Increase of the total operating levy up to $2.75 per Amendment 2, if applicable

### 4. Rate to be compared to maximum authorized levy to determine tax rate ceiling (Line E if no election, otherwise Line C)

### 5. Maximum authorized levy greater of the 1984 rate or most recent voter approved rate

### 6. Current year tax rate ceiling

### 7. Less required Proposition C (sales tax) reduction taken from tax rate ceiling (Line F), if applicable. Circle the type of waiver your district has. Full / Partial / No

### 8. Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F)

### 9. Less voluntary reduction by school district taken from tax rate ceiling (Line F)

### 10. Plus allowable recoupment rate added to tax rate ceiling (Line F)

### 11. Tax rate to be levied (Line F - Line G1 + Line G2 + Line H + Line I)

### 12. Rate to be levied for debt service, if applicable (Form G, Line 42)

### 13. Additional special purposed rate authorized by voters after the prior year rates were set (Form R, Line 16 if a different purpose)

---

### CERTIFICATION

I, the undersigned, (Office) of (Political Subdivision) levying a rate in (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

---

### Proposed rate to be entered on tax rolls by county clerk based on the certification from the political subdivision:

Section 137.073.7 RSMo, states that no tax rate shall be entered on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section.

---

### Summary Page

---

(Office of)

(Print Name)

(Telephone)

(County Clerk's Signature)

(County)

(Telephone)
### PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

**Form A**

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

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Political Subdivision Code</th>
<th>Purpose of Law</th>
</tr>
</thead>
</table>

The final version of this form MUST be sent to the county clerk.

Compilation of assessment growth and rate for compliance with Article V, Section 22, and Section 137-273, RSMo.

<table>
<thead>
<tr>
<th>1st</th>
<th>(a)</th>
<th>(b)</th>
<th>(c)</th>
<th>(d)</th>
<th>Prior Method</th>
<th>Single Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Residential</td>
<td>Agricultural</td>
<td>Commercial</td>
<td>Personal Property</td>
<td>Total</td>
<td></td>
</tr>
</tbody>
</table>

1. (20) Current year assessed valuation
   Include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office
   limited by the state board of equalization.

2. Assessed valuation of new construction & improvements
   20(f) 25(b) May be obtained from the county clerk or county assessor.
   20(f) 27h. (16) 27h. 27h. 27h. 27h.
   (If negative, enter 0)

3. Assessed value of newly added territory
   obtained from the county clerk or county assessor.

4. Assessed value of real property that changed subclass from the prior year and was
   added to a new subclass in the current year
   obtained from the county clerk or county assessor.

5. Adjusted current year assessed valuation
   (Line 1 + Line 2 + Line 3 + Line 4)

6. (20) Prior year assessed valuation
   Include the prior year locally assessed valuation obtained from the county clerk, county assessor, or comparable office
   limited by the state board of equalization.

7. Assessed value in newly separated territory
   obtained from the county clerk or county assessor.

8. Assessed value of property newly assessed in
   prior year, but state assessed in current year
   obtained from the county clerk or county assessor.

9. 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.

10. Adjusted prior year assessed valuation
    (Line 8 - Line 7 - Line 6 - Line 10)

_FORM REVISED 12-2018_
**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

*Form A*

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

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Political Subdivision Code</th>
<th>Purpose of Levy</th>
</tr>
</thead>
</table>

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page has the consideration any voluntary reduction(s) taken in previous even numbered years. If even even numbered year, the political subdivision wishes to do not use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying an audit 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 if there been no previous voluntary reduction(s) taken in even numbered years:

(a) (b) (c) (d) | Prior Method Single Rate
---|---|---|---|---|
Real Estate | Residential | Agricultural | Commercial | Personal Property | Total |

11. Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation
   
   (Line 5 = Line 10 / Line 10 x 100)

12. Increase in Consumer Price Index (CPI) certified by the State Tax Commission

13. Adjusted prior year assessed valuation (Line 10)

14. (20) Prior year voluntarily reduced rate in non-assessment year (Summary Page, Line A)

15. Maximum prior year adjusted revenue permitted from locally assessed property that existed in both years
   
   (Line 13 x Line 14 / 100)

16. 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

17. Total adjusted prior year revenue
   
   (Line 15 + Line 16)

18. Permitted reassessment 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% or more than 5%.

19. Additional reassessment revenue permitted
   
   (Line 17 x Line 18)

20. Revenue permitted in the current year from property that existed in both years (Line 17 + Line 19)

21. Estimated current year revenue from state assessed property 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. some amount = Line 16 total, Line 16 total multiplied by the % increase in state assessed valuation per the State Tax Commissioner, or using the best educated guess if Line 21 total declines substantially from the amount on Line 16 total, please provide written documentation to the State Auditor's Office)

21a. New construction and improvements
   
   (Line 21 - Line 16, if negative enter 0)

21b. Adjusted estimated current year revenue from state assessed property before reductions (Line 21 - Line 21a)
### PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

**Form A**

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

<table>
<thead>
<tr>
<th>(a)</th>
<th>(b)</th>
<th>(c)</th>
<th>(d)</th>
<th>Prior Method Single Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential</td>
<td>Real Estate</td>
<td>Agricultural</td>
<td>Commerical</td>
<td>Personal Property</td>
</tr>
</tbody>
</table>

22. Revenue permitted from existing locally assessed property (Line 20 - Line 21b)

25. Adjusted current year assessed valuation (Line 5)

24. Tax rate permitted using prior method (tax rate permitted prior to 1990)

26. Limit personal property to the prior year ceiling (Taxer of Line 24 personal property or Line 24 personal property)

27. Limit to the prior year maximum authorized levy (Summary Page, Line 8)

28. Calculating Revised Rates

29. Tax revenue (Line 7 x Line 27.1 x 100)

30. Total assessed valuation (Line 3 1 x total)

31. Revenue difference due to the multi rate calculation (Line 28 total - Line 28 prior method)

32. Rate(s) to be revised (NOTE: Revision cannot increase personal property rate. If you have multiple rates, choose the rate that best suits your district)

33. Current year adjusted assessed valuation of the rate being revised (if Line 32 - 0; otherwise 0)

34. Relative ratio of current year adjusted assessed valuation of the rates being revised (Line 33 - Line 34 total)

35. Revised rate (Line 34.1 x Line 28.1 x Line 27.1 x 100 divided by Line 32.1, otherwise 0)

36. Revised rate (Line 27 - Line 35)

37. Revised rate rounded to the nearest 0.001

(Form Revised 12-2018) Form A, Page 3 of 4
### PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

**Form A**

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

<table>
<thead>
<tr>
<th>Class</th>
<th>Residential</th>
<th>Agricultural</th>
<th>Commercial</th>
<th>Personal</th>
<th>Total</th>
<th>Prior Method Single Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Calculate Final Blended Rate**

- 38. Tax revenue (Line 1 x Line 37 - 100)
- 39. Total assessed valuation (Line 1 total)
- 40. Final Blended rate (Line 38 tax / Line 39 x 100)

**For Informational Purposes Only, Impact of the 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 25 x Line 1 x 100)
- 44. Revenue differences using the different methods (Line 42 - Line 43)

**Percent change (Line 44 / Line 43)**

**For Informational Purposes Only, Blended Rate Calculation**

- 46. Tax rate ceiling (Summary Page Line 1)
- 47. Allowable excess rate (Summary Page Line 1)
- 48. DESE Screen 6 tax rate ceiling including excess... (Line 46) (Line 47)
- 49. Assessed valuation (Line 1)
- 50. Revenue from DESE Screen 6 tax rate ceiling (Line 46 x Line 49 / 100)

**Blended tax rate ceiling to report on DESE Screen 6 (Line 50 total / Line 49 initial x 100)**

**Voluntary reduction (Summary Page Line 1)**

**Unadjusted levy (Line 48 - Line 53)**

**Assessed valuation (Line 1)**

**Revenue from unadjusted levy (Line 53 x Line 54 / 100)**

**Blended tax rate from the unadjusted levy to report on DESE Screen 6 (Line 55 / Line 54 x 100)**

**Post C reduction (Summary Page Line 1)**

**Adjusted levy (Line 54 - Line 57)**

**Assessed valuation (Line 1)**

**Revenue from adjusted levy (Line 58 x Line 59 / 100)**

**Blended tax rate from the adjusted levy to report on DESE Screen 6 (Line 60 / Line 58 x 100)**

**Form Revised 12-2018**
Chapter 3—Rules Applying to Political Subdivisions

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form B

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

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Political Subdivision Code</th>
<th>Purpose of Levy</th>
</tr>
</thead>
</table>

The final version of this form MUST be sent to the county clerk.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase in an existing tax or approved a new tax. Form B is designed to document the election.

1. Date of election

2. Ballot language
   - Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

3. Election results

4. Expiration date
   - Enter the last year the levy will be in effect, if applicable.

5. New Proposition C waiver
   - Indicate whether the district obtained a new waiver to eliminate part or all of the required Proposition C reduction.
   - Attach a sample ballot or state the proposition posed exactly as it appeared on the ballot.

6. Amount of increase approved by voters
   - (An "increase/decrease of/by") OR
   - Slated rate approved by voters
   - (An "increase/decrease to")

(Yes)   (No)

Real Estate

- Residential
- Agricultural
- Commercial
- Personal Property

a. 

b. 

(Form Revised 12-2017)

Form B, Page 1 of 2
PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED
Form B

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

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Political Subdivision Code</th>
<th>Purpose of Levy</th>
</tr>
</thead>
</table>

The final version of this form MUST be sent to the county clerk.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered years. If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reductions taken in an even numbered year(s).

<table>
<thead>
<tr>
<th>Real Estate</th>
<th>Residential</th>
<th>Agricultural</th>
<th>Commercial</th>
<th>Personal Property</th>
<th>Total</th>
</tr>
</thead>
</table>

7. Prior year tax rate ceiling or voluntarily reduced rate to apply voter approved increase to
   (Summary Page, Line A) increase of 5½% to an existing rate, otherwise 0
   ____________________________

8. Voter approved increased rate
   (If Line 6a = 0, then Line 6a + Line 7, otherwise, Line 6b)
   ____________________________

9. Voter approved increase rate rounded (If Line 8 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate)
   ____________________________

10. Adjusted prior year assessed valuation
    (Form A, Line 10)
    ____________________________

11. Maximum prior year adjusted revenue from locally assessed property that existed in both years
    (Line 9 x Line 10 / 100)
    ____________________________

12. Consumer Price Index (CPI)
    certified by the State Tax Commission
    ____________________________

13. Permitted revenue growth for CPI
    (Line 11 x Line 12)
    ____________________________

14. Total revenue allowed from the additional voter approved increase from locally assessed property that existed in both years (Line 11 + Line 13)
    ____________________________

15. Adjusted current year assessed valuation
    (Form A, Line 5)
    ____________________________

16. Adjusted voter approved increased rate
    This rate will allow the same revenue as applying the voter approved rate (Line 9) to the prior year assessed value (Line 10) increased by the CPI (Line 12).
    (Line 14 + Line 15 x 100)
    ____________________________

17. Adjusted voter approved increased rate rounded (If Line 16 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate)
    ____________________________

18. Amount of rate increase authorized by voters for the current year
    Section 137.071.2, RSMo, allows taxing authorities that passed a voter approved increase after August 27, 2008, to levy a rate that is the greater of the increase approved by voters (Line 9) or the adjusted voter approved increase (Line 17) in order to generate substantially the same revenue that would have been generated by applying the voter approved increase to the total assessed valuation at the time of the voter approval, increased by the consumer price index (Line 12).
    Enter this rate computed on the Summary Page, Line C if increasing an existing levy, otherwise, on the Summary Page, Line BB if this is a new rate or a temporary rate increase.
    (If Line 9 > Line 17, then Line 9, otherwise Line 17)
    ____________________________

Prior Method Single Rate Calculation for Voter Approved Increase

19. Total revenue allowed (If no increase of levy, then Form A, Line 20, otherwise Form B Line 18 x Line 15 / 100)
    ____________________________

20. Adjusted current year assessed valuation (Form A, Line 5 total)
    ____________________________

21. Prior method single increased rate (Line 19 total / Line 20 total x 100)
    ____________________________

(Form Revised 12-2017)

Form B, Page 2 of 2
PRO FORMA - STATE AUDITOR’S REVIEW OF DATA SUBMITTED

Form C

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

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Political Subdivision Code</th>
<th>Purpose of Levy</th>
</tr>
</thead>
</table>

The final version of this form MUST be sent to the county clerk.

Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes

The tax rate for debt service will be considered valid if, after making the payments for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year’s payments.

Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.

1. Total current year assessed valuation obtained from the county clerk or county assessor (Form A, Line 1 total)
2. Amount required to pay debt service requirements during the next calendar year (i.e. Assuming the current year is year 1, use January - December year 2 payments to complete the year 1 Form C). Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agency or paying agent due during the next calendar year.
3. Estimated costs of collection and anticipated deficiencies (i.e. collector fees and commissions and assessment fund withholdings)
   Experience in prior years is the best guide for estimating uncollectible taxes. It is 2% to 10% of Line 2 above.
4. Reasonable reserve up to one year’s payment (i.e. Assuming the current year is year 1, use January - December year 2 payments to complete the year 1 Form C). It is important that the debt service fund have sufficient reserves to prevent any default on the bonds. Include payments for the year following the next calendar year, accounted for on Line 2.
5. Total required for debt service (Line 2 – Line 3 + Line 4)
6. Anticipated balance at end of current calendar year
   Show the anticipated bank or fund balance at December 31st of this year (this will equal the current balance minus the amount of any principal or interest due before December 31st plus or estimated investment earnings due before December 31st). Do not add the anticipated collections of the tax in this amount.
7. Property tax revenue required for debt service (Line 5 - Line 6)
   Line 6 is subtracted from Line 5 because the debt service funds are only allowed to have the payments required for the next calendar year (Line 2) and the reasonable reserve of the following year’s payments (Line 4). Any current balance in the fund is already available to meet those requirements, so it is deducted from the total revenues required for debt service purposes.
8. Estimated revenue from state assessed property for debt service for the next calendar year (January - December) - must be estimated by the school district. In most instances, a good estimate would be the same amount as the state assessed revenues actually placed in the debt service fund in the prior year.
9. Revenue required from locally assessed property for debt service (Line 7 - Line 8)
10. Computation of debt service tax rate (Line 6 - Line 10)
    Round a fraction to the nearest one one-hundredth of a cent.
11. Less voluntary reduction by political subdivisions
12. Actual rate to be levied for debt service purposes * (Line 10 - Line 11)
    Enter this rate on the Summary Page, Line AA

* The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.

(From Revised: 12-2018) Form C
**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

**Informational Summary Page**

*For School Districts With a Separate Rate on Each Subclass of Property*

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Political Subdivision Code</th>
<th>Purpose of Levy</th>
</tr>
</thead>
</table>

This page shows the information that would have been on the line items for the Summary Page had there been voluntary reduction(s) taken in prior even numbered years. The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year:

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

**Step 2** Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

<table>
<thead>
<tr>
<th>Real Estate</th>
<th>Residential</th>
<th>Agriculture</th>
<th>Commercial</th>
<th>Personal Property</th>
<th>Prior Method</th>
<th>Single Rate</th>
</tr>
</thead>
</table>

A. **Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year.

(Prior year Informational Summary Page, Line 1)

B. **Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.075, RSMo, if no voter approved increase

(Prior Informational Form A, Line 37 & Line 39 prior method)

C. **Amount of rate increase authorized by voters for current year** if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI.

(Prior Informational Form A, Line 18 & Line 21 prior method)

D. **Rate to compare to maximum authorized levy to determine tax rate ceiling** (Line B if no election, otherwise Line C)

E. **Maximum authorized levy** the most recent voter approved rate

F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws based on prior year tax rate ceiling (Lower of Line D or Line E)

(Form Revised 12-2017)
### PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

**Informational Form A**

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

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Political Subdivision Code</th>
<th>Purpose of Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

This form is the 10-year property record for the form A. It must be calculated annually. The data on this form should be used in the current year.

#### Chapter 3—Rules Applying to Political Subdivisions

**15 CSR 40-3**

<table>
<thead>
<tr>
<th>(a) Real Estate</th>
<th>(b) Residential</th>
<th>(c) Agricultural</th>
<th>(d) Commercial</th>
<th>(e) Personal Property</th>
<th>Total</th>
<th>Prior Method</th>
<th>Single Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. **Current year assessed valuation**
   - Include the current year assessed valuation obtained from the county clerk or county assessor.
   - Include the previous year assessed valuation obtained from the county clerk or county assessor.

2. **Assessed valuation of new construction & improvements**
   - Include the previous year assessed valuation obtained from the county clerk or county assessor.
   - Include the current year assessed valuation obtained from the county clerk or county assessor.

3. **Assessed value of newly added territory**
   - Obtained from the county clerk or county assessor.

4. **Assessed value of real property that changed subclass from the prior year**
   - Obtained from the county clerk or county assessor.

5. **Adjusted current year assessed valuation**
   - (Line 1 + Line 2 - Line 3 - Line 4)

6. **Prior year assessed valuation**
   - Include the prior year assessed valuation obtained from the county clerk or county assessor.
   - Include the current year assessed valuation obtained from the county clerk or county assessor.

   **Note:** If the result is different from the amount on the prior year informational Form A, Line 3, revise the prior year tax rate form to recalculate the prior year tax rate coding for the revised prior year tax rate coding on the current year's informational summary Form A, Line 8.

7. **Assessed value in newly separated territory**
   - Obtained from the county clerk or county assessor.

8. **Assessed value of property, locally assessed in prior year, but re-assessed in current year**
   - Obtained from the county clerk or county assessor.

9. **Assessed value of real property that changed subclass from the prior year**
   - Obtained from the county clerk or county assessor.

10. **Adjusted prior year assessed valuation**
    - (Line 6 + Line 7 + Line 8 + Line 9)

---

**Form Revised 12-2018**

**Informational Form A, Page 1 of 4**
PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Form A

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

Name of Political Subdivision

The final version of this form MUST be sent to the county clerk.

Comparable data of assessed value and tax rate for compliance with Article X, Section 22, and Section 119.2073, RSMo

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

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

Step 2 - Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

11. Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation

(Line 5 + Line 10 / Line 10 x 100)

12. Increase in Consumer Price Index (CPI) certified by the State Tax Commission

13. Adjusted prior year assessed valuation (Line 10)

14. (20__) Prior year tax rate ceiling (Informational Summary Page, Line A)

15. Maximum prior year adjusted revenue permitted from locally assessed property that existed in both years (Line 15 x Line 14 / 100)

16. Maximum prior year revenue from state assessed property before reductions, provided by the BSEF & allocated to each subclass of real estate based on its % of assessed valuation

17. Total adjusted prior year revenue (Line 15 + Line 16)

18. Permitted reassessment revenue growth

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

If Line 18 is negative, enter 0%. Do not enter less than 0% or more than 5%.

19. Additional reassessment revenue permitted (Line 17 x Line 18)

20. Revenue permitted in the current year from property that existed in both years (Line 17 + Line 19)

21. Estimated current year revenue from state assessed property before reductions

The school district should use its best estimate for Line 21 total, which is allocated to each subclass of real estate based on its % of assessed valuation, (i.e. same amount as Line 16 total, Line 16 total multiplied by the %increase in state assessed valuation per the State Tax Commission, or using the educated guess) 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.

21a. New construction and improvements (Line 21 - Line 16, if negative enter 0)

21b. Adjusted estimated current year revenue from state assessed property before reductions (Line 21 - Line 21a)

(Informational Form A, Page 2 of 4)
Chapter 3—Rules Applying to Political Subdivisions

15 CSR 40.3

Pro Forma - State Auditor's Review of Data Submitted

Informational Form A

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

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of assessment growth and rate for compliance with Article X, Section 22, and Section 337.073, RSMo.

Step 1 - The governing body shall hold a public hearing and adopt a resolution, policy statement, or ordinance authorizing an increase prior to setting and certifying an tax rate.

Step 2 - Submit a copy of the resolution, policy statement, or ordinance authorizing an increase prior to setting and certifying an tax rate to the State Auditor's Office for review.

Revenue permitted in the current year from existing locally assessed property (Line 20 - Line 21b)

Adjusted current year assessed valuation (Line 23)

Tax rate permitted using prior method (Line 24)

Limit personal property to the prior year ceiling (Line 25)

Maximum authorized levy (Line 26)

Limit to the prior year maximum authorized levy (Line 27)

Calculate Revised Rate(s)

Tax revenue (Line 1 x Line 27 / 100)

Total assessed valuation (Line 1 total)

Blended rate (Line 28 total x Line 29 / 100)

Revenue difference due to the multi rate calculation (Line 28 total - Line 28 prior method)

Rate(s) to be revised (NOTICE: Revision cannot increase personal property rate if Line 31 - Line 28 prior method then Line 27 otherwise)

Current year adjusted assessed valuation of the rates being revised (Line 32 - 0, then Line 33, otherwise)

Relative ratio of current year adjusted assessed valuation of the rates being revised (Line 33 - Line 33 total)

Revision to rate (if Line 32 - 0, then Line 34 x Line 32 / Line 33 x 100 (limited to Line 32), otherwise)

Revised rate (Line 27 + Line 35)

Revised rate rounded (if Line 36 - 1 then round to a 3 digit rate, otherwise round to 4 digit rate)

(form Revised 12-2018)
<table>
<thead>
<tr>
<th>Purpose of Levy</th>
<th>Real Estate</th>
<th>Agricultural</th>
<th>Personal</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Residential</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commercial</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

For School District Calculating a Separate Rate on Each Subject of Property:

- Calculate Final Certified Rate
- Distribute Rate Calculation
- Summary Page 8
- FOR FUTURE USE ONLY

Informational Form A, Page 4 of 4
PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Form B

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

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Political Subdivision Code</th>
<th>Purpose of Levy</th>
</tr>
</thead>
</table>

The final version of this form MUST be sent to the county clerk.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase to an existing tax or approved a new tax. Informational Form B is designed to document the election.

1. Date of election

2. Ballot language
   Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

3. Election results

4. Expiration date
   Enter the last year the levy will be in effect, if applicable.

5. New Proposition C waiver
   - Indicate whether the district obtained a new waiver to eliminate part or all of the required Proposition C reduction.
   - Attach a sample ballot or state the proposition posed exactly as it appeared on the ballot.

6. Amount of increase approved by voters
   (An "increase/decrease of/by") OR
   Stated rate approved by voters
   (An "increase/decrease to")

(Yes) | (No)

Real Estate

Residential | Agricultural | Commercial | Personal Property

(Form Revised 12-2017)
### PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

**Informational Form B**

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

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Political Subdivision Code</th>
<th>Purpose of Levy</th>
</tr>
</thead>
</table>

The final version of this form MUST be sent to the county clerk.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

This form shows the information that would have been on the five forms for the forms B had it not been submitted voluntarily. It is on file for a year from the date it was submitted and is sealed under the terms of 5/31/87. It follows the steps in an even numbered year.

**Step 1** - The governing body must 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.

<table>
<thead>
<tr>
<th>Real Estate</th>
<th>Residential</th>
<th>Agricultural</th>
<th>Commercial</th>
<th>Personal Property</th>
<th>Total</th>
</tr>
</thead>
</table>

#### 7. Prior year tax rate ceiling to apply voter approved increase to

Form Informational Form B, Line A B increase off existing rate, otherwise 0

#### 8. Voter approved increased rate

If Line 6a = 0, then Line 6b + Line 7b; otherwise, Line 6b

#### 9. Voter approved increase rate rounded

If Line 8 < 1, then round to 2-digit rate, otherwise round to 3-digit rate

#### 10. Adjusted prior year assessed valuation

Informational Form E, Line 10

#### 11. Maximum prior year assessed from locally assessed property that existed in both years

(Line 9 x Line 10 / 100)

#### 12. Consumer Price Index (CPI) certified by the State Tax Commission

#### 13. Permitted revenue growth for CPI

(Line 11 x Line 12)

#### 14. Total revenue allowed from the additional voter approved increase from locally assessed property that existed in both years

(Line 11 + Line 13)

#### 15. Adjusted current year assessed valuation

Informational Form A, Line 5

#### 16. Adjusted voter approved increased rate

This rate will allow the same revenue as applying the voter approved rate (Line 9) to the prior year assessed value (Line 10) increased by the CPI (Line 12).

#### 17. Adjusted voter approved increased rate rounded

If Line 16 < 1, then round to 2-digit rate, otherwise round to 3-digit rate

#### 18. Amount of rate increase authorized by voters for the current year

Section 37.032, RSMo, allows taxing authorities that passed a voter approved increase after August 27, 2008, to levy a rate that is the greater of the increase approved by voters (Line 9) or the adjusted voter approved increase (Line 17) in order to generate substantially the same revenue that would have been generated by applying the voter approved increase to the total assessed valuation at the time of the voter approval, increased by the consumer price index (Line 12).

Enter this rate computed on the Informational Summary Page, Line C if increasing an existing levy, otherwise, on the Summary Page, Line 28 if this is a new rate or a temporary rate increase.

If Line 9 > Line 17, then Line 9, otherwise Line 17

#### Prior Method Single Rate Calculation for Voter Approved Increase

#### 19. Total revenue allowed (If no increase off-by-off, then Informational Form A, Line 20, otherwise Informational Form B Line 18 x Line 15 x 100)

#### 20. Adjusted current year assessed valuation (Informational Form A, Line 3 total)

#### 21. Prior method single increased rate (Line 19 total / Line 20 total x 100)

(Form Revised 12-2017)
Chapter 3—Rules Applying to Political Subdivisions

Form C - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken
For School Districts With a Separate Rate on Each Section of Property

Name of School District

School District Code

Purpose of Levy

If assessments are reduced after tax rate is set and the reductions are due to decisions of the State Tax Commission or a judicial court or 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 is affected. These changes should be clearly marked on the revised forms and a written explanation of the revision should be attached.

Refer completion of this form, revisions are required to the prior year(s) tax rate forms to determine the revised assessed valuation and revised tax rate ceiling. Revised forms must be filed with the State Auditor before or at the time the recoupment form is filed.

After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to ensure the revenues 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

I, the undersigned hereby do certify that the data set forth below is true and accurate to the best of my knowledge and belief.

Name of School District

School District Code

Telephone

Date

Purpose of Levy

Signature

Print Name

Form G, Page 1 of 5
Form G - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken

For Compliance With Section 137073.3(2)(c) and (d) HSMC
For School Districts With a Separate Rate on Each Subdivision of Property

<table>
<thead>
<tr>
<th>Name of School District</th>
<th>School District Code</th>
<th>Purpose of Levy</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Real Estate</th>
<th>Residential</th>
<th>Agricultural</th>
<th>Commercial</th>
<th>Personal Property</th>
<th>Total</th>
</tr>
</thead>
</table>

Year 20 - Complete lines 1 through 16 for the third prior year (if applicable). Make a copy of this section for calculating a recoupment of the fourth or older prior years.

1. Revised locally assessed valuation after all changes in 20, tax rate have been made (Revised Form A, Line 1)

2. Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line 5)

3. Revised permissible local assessed tax revenue (Line 1 x Line 5/100)

4. Original tax rate ceiling (Certified) (Original Summary Page, Line 5)

5. Total locally assessed tax revenue actually produced (Line 1 x Line 5/100)

6. Revenue loss due to state assessment reduction (Line 3 - Line 5)

7. Estimated lost revenue from state assessed property due to revised rules or state assessment reduction. This amount must be estimated by the district.

8. Total lost revenue to be recouped (Line 6 + Line 7) (If there are no negative values, copy Line 8 values to Lines 16 and 17 in Lines 9-15)

9. Additional revenue that was received (Pull down negative values from Line 8)

10. Revised locally assessed valuation at Line 8 (Line 11 if Line 8 < 0) (Line 8 > 0)

11. Relative ratio of Line 10 to ratio of assessed valuation of each subdivision to the total (Line 10/Line 10 total)

12. Allocate the difference on Line 10 based on the relative ratio on Line 11 (Line 9 x Line 11)

13. Adjusted lost revenue (Line 8 + Line 12) If there are only negative values remaining, the negative values should be allocated back to the subdivisons that, prior to being surcharged, were initially surcharged, using the following process. If there is a negative value (s) and there is still a positive value (s) in another subdivision(s) to allocate, the remaining negative value(s) should be allocated using the relative ratio process again. If there are only negative values remaining, copy Line 13 values to Line 16 and add Lines 14-15

14. Relative ratio of Line 8 (Line 8/Line 9 total)

15. Allocate the difference on Line 13 only if all of Line 13 values are negative based on the relative ratio on Line 14 (Line 12 total x Line 14) Copy Line 15 values to Line 16

16. Total lost revenue allowed to be recouped.
Form C - Initial Calculation of Allowed Recapture & Calculation of First Year Recapture Taken
For Compliance With Sections 132.332(c)(2) and (b)(6)(C), RSMo
For School Districts With a Separate Return Each Subclass of Property

<table>
<thead>
<tr>
<th>Name of School District</th>
<th>School District Code</th>
<th>Purpose of Levy</th>
</tr>
</thead>
</table>

Real Estate

- Residential
- Agricultural
- Commercial
- Personal Property
- Total

Year 20 - Complete lines 7 through 32 for the second prorating (if applicable)

17. Revised locally assessed valuation after the change to 20% tax rate has been made (Revised Form A, Line 3)

18. Revised tax rate setting after the revision to the assessed valuation was made (Revised Summary Page, Line 5)

19. Revised improveable local assessed net revenue (Line 7 + Line 14/100)

20. Original tax rate setting (Certified Original Summary Page, Line 8)

21. Total locally assessed net revenue actually produced (Line 17 x Line 20/100)

22. Revenue less due to local assessment reduction (Line 19 - Line 21)

23. Estimated lost revenue from state assessed property due to revised rates or state assessment reductions
   This amount must be calculated by this district

24. Total lost revenue to be repaid (Line 17 + Line 22)
   If less than no negative value, copy Line 25 to Line 26 and skip Lines 25-31.
   If more than positive value, copy Line 25 to Line 26 and skip Lines 25-31.

25. Additional revenue that was received (Pad down negative values from Line 24)

26. Revised locally assessed valuation if Line 24 > 0 (Line 27 = Line 24)

27. Revenue ratio of Line 26 ratio of assessed valuation of each subclass to the total (Line 26/Line 26 total)

28. Allocate the difference in Line 24 based on the relative ratio in Line 27 (Line 25 = Line 27)

29. Adjusted net revenue (Line 26 + Line 28)
   If there are only negative values remaining, the negative values should be allocated back in the subclass that negated was initially made, using the following steps:
   If there is a negative value(s) and there is still a positive value(s) in another subclass, allocate the remaining negative value(s) they should be allocated using the relative ratio provided again.
   If there are only positive values remaining, copy Line 26 over to Line 27 and skip Lines 26-31.

30. Relative ratio of Line 25
   (Line 26/Line 25 total)

31. Allocate the difference on Line 29 evenly if all of Line 29 values are negative based on the relative ratio of Line 30
   (Line 29 total x Line 30) Copy Line 31 values to Line 32.

32. Total lost revenue amount to be repaid

Form 0, Page 3 of 5
Form G - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken
For Compliance With Section 37.673,373.(2)(a) and (b) SB56
For School Districts With a Separate Rate on Each Subclass of Property

<table>
<thead>
<tr>
<th>Name of School District</th>
<th>School District Code</th>
<th>Purpose of Levy</th>
</tr>
</thead>
</table>

**Real Estate**

<table>
<thead>
<tr>
<th>Residential</th>
<th>Agricultural</th>
<th>Commercial</th>
<th>Personal Property</th>
<th>Total</th>
</tr>
</thead>
</table>

**Year 20** - Complete lines 33 through 40 for the prior year (if applicable)

33. Revised locally assessed valuation after the change to 152.
tax rates have been made (Revised Form A, Line F)

34. Revised tax rate ceiling after the revision to the assessed.
valuation was made (Revised Summary Page, Line F)

35. Revised permissible local assessed tax revenue
(Line 33 x Line 34 x 100)

36. Original tax rate ceiling (Certified) (Original Summary
Page, Line F)

37. Total locally assessed tax revenue actually produced
(Line 33 x Line 26 x 100)

38. Revenue loss due to local assessment reduction
(Line 35 - Line 37)

39. Estimated lost revenue from state assessed property due
to revised rates or state assessment reductions
This amount must be estimated by the district.

40. Total lost revenue to be recouped (Line 38 + Line 39)
If there are no negative values, copy Line 40 values to Line 49
and skip Lines 41-47.

41. Additional revenue that was received (Pull down negative
values from Line 45)

42. Revised locally assessed valuation if Line 40 > 0 (Line 33 if
Line 40 = 0)

43. Relative ratio of Line 42 of assessed valuation of each
subclass to the total (Line 40/Line 42 total)

44. Adjust the difference on Line 40 based on the relative ratio
on Line 42 (Line 41 x Line 43)

45. Adjusted lost revenue (Line 40 + Line 44)
If there are only negative values remaining, the negative values
should be allocated back to the subclass the negative was initially
under, using the following steps.
If there is a negative value(s) and there is still a positive value(s)
in another subclass(es) to allocate the remaining negative value(s),
they should be allocated using the relative ratio process again.
If there are only positive values remaining, copy Line 45 values
to Line 46 and skip Lines 46-47.

46. Relative ratio of Line 41
(Line 41/Line 41 total)

47. Allocate the difference on Line 45 (only if all of Line 45
values are negative) based on the relative ratio on Line 46
(Line 45 total x Line 46) Copy Line 47 values to Line 48.

48. Total lost revenue allowed to be recouped

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Form G, Page 4 of 5
Form G - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken

For Complainant With Section 127.610(3)(t)(1(a) and (b) RSMo
For School Districts Within Revenue Rate or Tax Subdivision of Property

<table>
<thead>
<tr>
<th>Name of School District</th>
<th>School District Code</th>
<th>Purpose of Levy</th>
</tr>
</thead>
<tbody>
<tr>
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<td></td>
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</tr>
</tbody>
</table>

Determining of Recoupment Rate

49. Total revenue lost
   (Line 18 - Line 22 + Line 48)

50. Additional revenue that was received
   (Pull down negative values from Line 49)

51. Total current year locally assessed property

52. Revised current year locally assessed property; Line 50 > 0
   (If Line 50 > 0, Line 51; otherwise 0)

53. Relative ratio of Line 52
   (Line 52/Line 52 total)

54. Allocate the difference
   (Line 50 negative total x Line 53)

55. Estimated lost revenue from stay assessed property due
to revised rates or state assessment reductions
   This amount must be estimated by the district.

56. Adjusted lost revenue (Line 46 + Line 54 - Line 55)
   If there are only negative values remaining, the negative value
   should be allocated (check the suffix in the negative rate initially
   used, using the following step)
   If there is a negative value(s) and there is a positive value(s)
   in another subdivision, allocate the remaining negative values
   they should be allocated using the relative ratio process again.
   If there are only positive values remaining, copy Line 54 values
   to Line 59 and skip Lines 57-58.

57. Relative ratio of Line 58
   (Line 58 total x Line 57 total)

58. Allocate the difference on Line 56 (only half of Line 56 values
   are entered) based on the relative ratio on Line 57
   (Line 56 total x Line 57) Copy Line 54 values x Line 59.

59. Total lost revenue allowed to be recouped

60. Revenue desired to recoup in the current year
   Do not enter more than Line 59

61. Have to be levied to partially or fully recoup the loss
   (Line 60 x Line 106)

Complete Line 62 if Line 60 is less than Line 59. Entry If will need to be amended to continue this recoupment in the 2nd or 3rd year.

62. Portion of revenue on Line 59 remaining for a second or third year of recoupment (Line 79 - Line 60)

Form G, Page 5 of 5
### Form H - Calculation of Second and/or Third Year of Recoupment Token

For Compliance with Section 137.073.3(2)(a) and (b) RSMo

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

<table>
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<tr>
<th>Name of School District</th>
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</tr>
</thead>
</table>

Assessment reductions ordered after tax rates are set may result in a loss of revenue. In certain instances, a separate recoupment rate may be levied in a subsequent year to replace the revenue lost (see Form G). A political subdivision may choose not to fully recoup the revenue lost in one year. A three-year period following the year in which the loss occurred is allowed by statute for recouping the lost revenues. Form H is 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 (Prior year 20 ___ Form F, Line 28)
2. Revenue recouped in prior years(s)
   - 20 ___ 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
3. Total revenue recouped in prior years(s) (Line 2 + 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 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 voided. (Must be ≤ Line 4)
6. Estimated amount of current collections from state assessed property for recoupment loss
   - This amount must be estimated by the school district
7. Revenue to be recouped from locally assessed property in the current year (Line 5 - Line 6)
8. Total current year assessed valuation obtained from the county clerk or assessor (Form A, Line 3)
9. 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 accurate to the best of my knowledge and belief.

<table>
<thead>
<tr>
<th>Name of School District</th>
<th>Telephone</th>
<th>Signature</th>
</tr>
</thead>
<tbody>
<tr>
<td>School District Code</td>
<td>Date</td>
<td>Print Name</td>
</tr>
<tr>
<td>Purpose of Levy</td>
<td></td>
<td></td>
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</tbody>
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