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

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

15 CSR 40-3.010 Bond Registration

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

(1) A complete signed and sealed copy of all bonds to be certified by the Missouri state auditor must be submitted with the transcript of proceedings authorizing the issuance of the bonds at least five (5) working days before the certification date. This will provide the auditor sufficient time to review the legal compliance of the bond transaction.

(2) When the state auditor determines that good cause exists to waive the five (5)-work-ing-day requirement, the bonds will be certified immediately after compliance with the laws has been found to exist.

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

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

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

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

(1) In determining whether or not to register bonds sold at a public sale pursuant to section 108.170.1., RSMo, compliance shall be deemed by the state auditor if the sale meets the following conditions:

(A) Notice of the public sale of bonds contains the following:

1. The name of the issuer;

2. The issue date, maturity date, amount to mature on each maturity date, and interest payment date;

3. The time, date, and place where bids will be received;

4. The name, address, and telephone number of a person from whom additional information may be obtained; and

5. Any additional information desired by the issuer;

(B) Notice of the public sale of bonds is given—

1. By publication in at least one (1) newspaper of general circulation within the boundaries of the issuer of the bonds or, if no newspaper exists, in at least one (1) newspaper of general circulation within the county where the major portion of the issuer of the bond lies. The notice of public bond sale shall be published within a reasonable time prior to the date of public bond sale. Publication of the notice of public bond sale not more than twenty-five (25) days nor less than ten (10) days prior to the date of bond sale is *prima facie* reasonable; and

2. In addition, notice of public bond sale shall be given by one (1) of the following methods:

A. By mailing copies of the notice of public bond sale within a reasonable time prior to the date of bond sale to a reasonable number of banks, investment banking firms, and other potential bond purchasers which are engaged in the purchase and sale of bonds issued by Missouri political subdivisions and to all other persons and firms requesting copies of the notice of public bond sale. Mailing the notice of the public bond sale at least ten (10) days prior to the date of bond sale is *prima facie* reasonable; or

B. By publication in at least one (1) newspaper which is frequently subscribed to by banks, investment banking firms, and other potential bond purchasers which are engaged in the purchase and sale of bonds issued by Missouri political subdivisions. The notice shall be published within a reasonable time prior to the date of bond sale. Publication of the notice of public bond sale not more than twenty-five (25) days nor less than ten (10) days prior to the date of bond sale is *prima facie* reasonable.

(2) A list of banks, investment banking firms, and other potential bond purchasers which are engaged in the purchase and sale of bonds issued by Missouri political subdivisions may be obtained by contacting the Local Government Analyst, Missouri State Auditor's Office, PO Box 869, Truman State Office Building, 301 West High, Jefferson City, MO 65102. Telephone (573) 751-4213.

AUTHORITY: section 29.100, RSMo 2000, and section 108.240, RSMo Supp. 2011.* Original rule filed May 11, 1982, effective Aug. 12, 1982. Amended: Filed Jan. 24, 1984, effective May 11, 1984. Amended: Filed March 1, 2012, effective Aug. 30, 2012.

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

15 CSR 40-3.030 Annual Financial Reports of Political Subdivisions

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

(1) An annual financial report shall be filed with the State Auditor's Office by every political subdivision. The annual financial report shall be set forth on the financial report form available from the State Auditor's Office and on its website, or may be in a form determined by the political subdivision which shall contain, at a minimum, the following:

(A) The balance at the beginning of the reporting period of each fund;

(B) A summary of the receipts during the reporting period of each fund;

(C) A summary of the disbursements during the reporting period of each fund;

(D) The balance at the end of the reporting period of each fund;

(E) A statement of the bonded indebtedness at the beginning and end of the reporting period; and

(F) The property tax rate levied for each fund expressed in cents per one hundred dollars (\$100) assessed valuation.

(2) In lieu of filing an annual financial report, a political subdivision may file an independent audit report prepared by a certified public accountant which, at a minimum, must contain the items listed in section (1) above.

(3) Notwithstanding any other provision of this rule, a political subdivision whose cash receipts for the reporting period are ten thousand dollars (\$10,000) or less may file an annual financial report in a form determined by the political subdivision which need only contain the following:

(A) The cash balance at the beginning of the reporting period of each fund;

(B) A summary of cash receipts during the reporting period of each fund;

(C) A summary of cash disbursements during the reporting period of each fund; and

(D) The cash balance at the end of the reporting period of each fund.

(4) The annual financial report shall be mailed to the State Auditor's Office at PO Box 869, Jefferson City, MO 65102, or emailed to PolySubFS@auditor.mo.gov.

(5) An unaudited annual financial report shall be submitted within six (6) months after the end of the political subdivision's fiscal year; an audit report prepared by a certified public accountant shall be submitted within six (6) months after the end of the political subdivision's fiscal year; any such reports due between August 28, 2015, and November 30, 2015, may be filed on or before December 31, 2015.

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

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

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

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

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

(Rescinded August 6, 1992)

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

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

AUTHORITY: 137.073, RSMo 1986. Original rule filed July 31, 1986, effective Oct. 11, 1986. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992. 15 CSR 40-3.070 Revision of 1986 Property Tax Rates by Political Subdivisions Other Than School Districts (Rescinded August 6, 1992)

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

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

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

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

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

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

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

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

(Rescinded February 28, 2001)

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

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

(Rescinded November 30, 2016)

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

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

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

(1) The following forms may be used by school districts as applicable to substantiate the tax rate ceilings before submission of the information via the Missouri State Auditor's Office website portal, which is accessible by obtaining a username and password from the Missouri State Auditor's Office. If a school district is unable to submit the information via the website, the school district may submit these forms via mail to, Missouri State Auditor's Office, Attention: Tax Rate Section, PO Box 869, Jefferson City, MO 65102.

(2) Single Tax Rate—The following forms with instructions for single tax rate review have been adopted and approved for use by school districts (not wholly in St. Louis County):

- (A) 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;

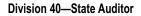
(F) Informational Form A, included herein;

(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.



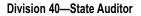
		PRO FORMA - STATE AUDIT Summary Page			(20)
		For School Districts Levying a Sing	le Rate on All Property		
	Mismill.	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
		The final version of this form MUST	I be sent to the county clerk.		
on thi subdi staten	is page takes into vision wishes to r nent, or an ordina	nplete the Summary Page is available from prior consideration any voluntary reduction(s) taken in o longer use the lowered tax rate ceiling to calcu- nce justifying its action prior to setting and certif e that would be allowed had there been no previo	h previous even numbered year(s). If in an even ilate its tax rate, it can hold a public hearing a lying its tax rate. The information in the Informa- tion in the Information.	m numbered year, the political nd pass a resolution, a policy mational Data, at the end of these	For Political Subdivision Use in Calculating its Tax Rate
А.		ax rate ceiling as defined in Chapter 137. RS of year (Prior year Summary Page, Line F minus			
В.	Current yea	r rate computed pursuant to Article X, S roved increase (Form A, Line 22)	section 22, of the Missouri Constitution a	and Section 137.073, RSMo,	
с.	adjusted to p CPI (Form B Increase to 0	ate increase authorized by voters if s rovide the revenue available if applied (, Line 16) the total operating levy up to \$2.75 pe ool Board decided to use Amendment 2	to the prior year assessed value and i er Amendment 2, if applicable	increased by the percentage of OR	
D.		pare to maximum authorized levy to election, otherwise Line C)	determine tax rate ceiling		
E.	Maximum a	uthorized levy greater of the 1984 rate or	r most recent voter approved rate		
F.		r tax rate ceiling maximum legal rate (divisions tax rate (Lower of Line D or F			
G1.	Circle the typ	ed Proposition C (sales tax) reduction be of waiver your district has y of the DESE Prop C Reduction Work	Full Partial No		
G2.		quired reduction 1st class charter co be county(ies) taken from tax rate cellin		ng an estimated non-binding	
H.	Less volunts WARNING: 7	ary reduction by school district taken A voluntary reduction taken in an even number	from tax rate ceiling (Line F) bered year will lower the tax rate ceiling	for the following year.	
!.	Pius allowal	ole recoupment rate added to the tax ra	ate ceiling (Line F) If applicable, attac	h Form G or H.	
		be levied (Line F - Line G1 - Line G2 - Lin			
		evied for debt service, if applicable (For			
BB.	Additional s available if ap	pecial purpose rate authorized by vo- plied to prior year assessed value and increa	ters after the prior year tax rates were so used by the percentage of CPI (Form B. I	et, adjusted to provide the revenue Line 16 if a different purpose)	·
	ification		·	(induction)	l
the	undersigned,		Office) of		levying a rate in
			the data set forth above and on the a	eccompanying forms is true and	accurate to
		wledge and belief. ing G through BB, sign this form, and	d raturn to the county device) for	final certification	
reas	e compiere L	ine of through DD, sign this torm, and	a recurr to the county clerk(s) for	inger Contineation,	
	(Date)	(Signature)	(Print Name)	(Teleph	ione)
ran	· · ·	e entered on tax books by the county		, F	-
		fication from the political subdivision		AA BB	
ectio	on 137.073.7	RSMo, states that no tax rate shall be ex- oregoing provisions of this section.			vision has
			·	h	
	(Date)	(County Clerk's Signature)	(County)	(Teleph	ione)

(Form Revised 12-2017)

CODE OF STATE REGULATIONS



	Form A For School Distri	cts Levying	a Single Rate on All Property		(20
	Name of Political Su	ibdivision	Political Subdivision Code Pur	pose of Levy	
	The final version of	f this form M	UST be sent to the county clerk.		
	Computation of reas	sessment grov	wth and rate for compliance with Article X, Section	on 22, and Secti	on 137.073, RSMo.
(20_) Cur	rent year assessed va	luation			
	current locally assesse of equalization.	d valuation of	ptained from the county clerk, county assessor, or	r comparable of	fice finalized by the
(a)		+	(b)	=	
	(Rcal Estate)		(Personal Property)		(Total)
Assessed va	aluation of new const	ruction & im	provements		
2(a) - Obtai	ned from the county c	lerk or county	assessor		
2(b) - Increa	ase in personal propert	y, use the for	nula listed under Line 2(b)		•
(a)		4.	(b)	=	
	(Real Estate)		Line $1(b) - 3(b) - 5(b) + 6(b) + 7(b)$ If Line 2b is negative, enter zero		(Total)
	alue of newly added to om the county clerk or		or		
(a)		+	(b)		
					· · · · ·
Adjusted c (Line 1 tota	(Real Estate) urrent year assessed it - Line 2 total - Line 3	valuation 3 total)	(Personal Property)		(Total)
(Line 1 tota (20_) Prio Include prio	urrent year assessed it - Line 2 total - Line 3 or year assessed value or year locally assessed	3 total) ution	(Personal Property) tained from the county clerk, county assessor, or	comparable of	
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15 CSR 40-3—ELECTED OFFICIALS

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11. Ad j	-	
	rease in Consumer Price Index (CPI) certified by the State Tax Commission	
12. (20	usted prior year assessed valuation (Line 8)	
	Tax rate ceiling from prior year (Summary Page, Line A)	
(Lit	ximum prior year adjusted revenue from locally assessed property that existed in both years are 11 x Line 12 / 100)	
prov	ximum prior year revenue from state assessed property before reductions, vided by the Department of Elementary & Secondary Education (DESE)	
	al adjusted prior year revenue (Line 13 + Line 14)	
The	mitted reassessment revenue growth percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or A negative figure on Line 9 is treated as a 0 for Line 16 purposes. Do not enter less than 0 or more than	
17. Ado	ditional revenue permitted (Line 15 x Line 16)	
	al revenue permitted in current year n property that existed in both years (Line 15 + Line 17)	
The mul	imated current year revenue from state assessed property before reductions school district should use its best estimate. (i.e. same amount as Line 14, current year's Line 14 tiplied by the percentage increase in state assessed valuation per the State Tax Commission, or using the educated guess) If this amount declines substantially from the amount on Line 14, please provide written	
	umentation to explain the reasons for such difference.	
	v construction and improvements (Line 19 - Line 14, if negative enter 0)	
-	usted estimated current year revenue from state assessed property before reductions	
(·= ····	e 19 - Line 19a) al revenue permitted in current year from existing locally assessed property *	
	al revenue permitted in current year non existing locally assessed property " le 18 - Line 19b)	
21. Adj	usted current year assessed valuation (Line 4)	
(Lir Rou	ximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo at 20 / Line 21 x 100) and a fraction to the nearest one/one hundredth of a cent.	
Το comp	er this rate on the Summary Page, Line B. It the total property tax revenues billed for the current year (including revenues from all new construction and improven nultiply Line 1 by the rate on Line 22 and divide by 100. The property tax revenues billed would be used in estimating by	nents and annexed udgeted revenues.



	Form B For School Districts Levying a S	FOR'S REVIEW OF DATA SUBN Single Rate on All Property		(20
	Name of Political Subdivision	Polítical Subdivision Code	Purpose of Levy	
	The final version of this form MUS			
	Calculation of New Voter Approved			
e the prior y	ear tax rate computation, some political	subdivisions may have held elections v	where the voters approved an in	crease to an
ing tax or a Date of cla	pproved a new tax. Form B is designed t	to document the election.		
Ballot lan Attach a sa	guage ample ballot or state the proposition pos	ed to the voters exactly as it appeared o	n the ballot.	
Election r	esults			
			(Ycs)	(No)
Expiration	n date ast year the levy will be in effect, if app	licable		
	osition C waiver	neuore.		•
	hother the district obtained a new waive n C Reduction.	r to eliminate part or an or the required	·	
Indicato d	by placetion population the Dypageition	Causing		
Indicate (he election results on the Proposition	C waiver		(No)
		C waiver	(Yes)	(No)
Amount o (An "incre	f increase approved by voters ase/decrease of/by") OR		(Yes) (a)	(No)
Amount o (An "incre Stated Ra	f increase approved by voters			(No)
Amount o (An "incre Stated Ra	f increase approved by voters ase/decrease of/by") OR te Approved by Voters		(a)	(No)



15 CSR 40-3—ELECTED OFFICIALS

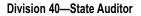
C		PRO FORMA - STATE AUDITOR' Form B For School Districts Levying a Single		11TTED	(20)
		Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
		The final version of this form MUST be	sent to the county clerk.		
		Calculation of New Voter Approved Tax R	Rate or Tax Rate Increase		
political sub policy states	bdivision wis	takes into consideration any voluntary reduction(s) ta hes to no longer use the lowered tax rate ceiling to cal- rdinance justifying its action prior to setting and certif- rate that would be allowed had there been no previou	culate its tax rate, it can hold a public hearing ying its tax rate. The information in the Inf	ng and pass a resolution, a ormational Data, at the end of	For Political Subdivision Use in Calculating its Tax Rate
		ax rate ceiling or voluntarily reduced rat age, Line A if increase to an existing rate, o		ese to	
		oved increased tax rate to adjust ise of/by" ballot, Line 6a + Line 7, if an "in	crease to" ballot, Line 6b)		
	djusted pr Form A. Lir	ior year assessed valuation to 8)			<u></u>
tha		rior year adjusted revenue from locally : n both years ne 9 /100)	assessed property		
		rice Index (CPI) he State Tax Commission			
	ermitted re .ine 10 x Li	evenue growth for CPI ine 11)			
fro		a allowed from the additional voter app assessed property that existed in both years ine 12)			
	djusted cu form A, Lir	rrent year assessed valuation ne 4)			
Th	his rate will sessed valu	ter approved increased tax rate allow the same revenue as applying the vo- nation (Line 9) increased by the CPI (Line 1 ne 14 x 100)		8) to the prior year	
Sec to inc apj the exi	ection 137.0 levy a rate crease (Lin oplying the c consumer listing levy,	ate increase authorized by voters for the 073.2, RSMo, allows taxing authorities that that is the greater of the increase approved e 15) in order to generate substantially the voter approved increase to the total assesse price index (Line 11). Enter this rate comp otherwise, on the Summary Page, Line BF Line 15, then Line 8, otherwise Line 15)	passed a voter approved increase by voters (Line 8) or the adjusted same revenue that would have bee d valuation at the time of the voter buted on the Summary Page, Line (voter approved n generated by approval, increased by C if increasing an	<u>_</u>
		sed 12-2017) Fo	rm B. Page 2 of 2		

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			(20_)
	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
	The final version of this form MUST be s			
	Debt Service Calculation for General Oblig	-	tv Taxes	
remain outstand	debt service will be considered valid if, after ling, and the debt fund reserves do not exceed	the following year's payments.		
	rty taxes are levied and collected on a calenda ing calendar year data.	ar year basis (January - December	r), it is recommended that this levy	
	current year assessed valuation obtained fro A, Line 1 total)	m the county clerk or county asse	25507	
2. Amou (i.e. As the yea obligat next ca	at required to pay debt serive requirements suming the current year is year 1, use January r 1 Form C) Include the principal and interest ion bond issues plus anticipated fees of any tr lendar year.	y - December year 2 payments to payments due on outstanding ges ansfer agent or paying agent due	complete nerai	
commi Experie	ated costs of collection and anticipated delic issions & assessment fund withholdings) ence in prior years is the best guide for estima ually 2% to 10% of Line 2 above.			
(i.e. As the yea any de	nable reserve up to one year's payment suming the current year is year 1, use January or 1 Form C) it is important that the debt servi- fault on the bonds. e payments for the year following the next cal	ce fund have sufficient reserves to	o prevent	
5, Total ı	required for debt service (Line 2 + Line 3 +	Line 4)		
Show t current estimat	pated balance at end of current calendar ye the anticipated bank or fund balance at Decem t balance minus the amount of any principal of ted investment earning due before December i tax into this amount.	ber 31st of this year (this will eq r interest due before December 3	lst plus any	
Line 6 payme year's p	rty tax revenue required for debt service (L is subtracted from Line 5 because, the debt se nts required for the next calendar year (Line 2 payment (Line 4). Any current balance in the ements so it is deducted from the total revenue	ervice fund is only allowed to hav 2) and the reasonable reserve of the fund is already available to meet	ne following these	-
(Janus estimat	ated revenue from state assessed property f ary - December) - must be estimated by the so te would be the same amount as the state asse b fund in the prior year.	chool district. In most instances a	good	-
9. Reven	ue required from locally assessed property	for debt service (Line 7 - Line 8)	_
	utation of debt service tax rate (Line 9 / Lin a fraction to the nearest one/one hundredth of			-
11. Less v	oluntary reduction by school district			_
	I rate to be levied for debt service purposes this rate on Line AA of the Summary Page			-
	tax rate levied may be lower than the rate corr ice the debt requirements.	nputed as long as adequate funds	are available	

(Form Revised 12-2018)



1	T STIATE	PRO FORMA - STATE AUDITOR'S	REVIEW OF DATA SUBMI	TTED	
		Informational Data			(20)
	Ŋ.	For School Districts Levying a Single F	Rate on All Property		
	Assould				
		Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
cen tal	ken in prior ev	nformation that would have been on the line items for the on numbered year(s). The information on this page should reduction(s) taken in prior even numbered year(s) and fol	I not be used in the current year unless the	ad no voluntary reduction(s) taxing authority wishes to	Based on Prior Year Tax Rate Ceiling as if No
tep 1	The gove setting ar	ming body should hold a public hearing and adopt a resol d certifying its tax rate.	ution, a policy statement, or an ordinance	justifying its action prior to	Voluntary Reductions
tep 2	Submit a	copy of the resolution, policy statement, or ordinance to t	he State Auditor's Office for review.	-	were Taken
Ī	<u>nformati</u>	onal Summary Page			
A. P	rior year t	ax rate ceiling (Prior year Informational Summar	y Page, Line F)		
B . C	Current yes	r rate computed (Informational Form A, Line 2	2 below)		
С. А	Amount of i	ncrease authorized by voters for current ye	ar (Informational Form B, Line 16 b	elow)	
D. H	late to com	pare to maximum authorized levy (Line B if	no election, otherwise Line C)		
E. N	Aaximum a	uthorized levy Greater of the 1984 rate or most recei	nt voter approved rate		
F. T	l'ax rate cei	ling if no voluntary reductions were taken i	n a prior even numbered year (Lower of Linc D or E)	
		onal Form A			
		ncrease in adjusted valuation (Form A, Line	4 - Line 8 / Line 8 x 100)		
	-	Consumer Price Index (CPI) certified by the			
		ior year assessed valuation (Form A, Line 8)			
		rate ceiling from prior year (Informational S	ummary Page, Line A from abov	e)	
13. N		rior year adjusted revenue from locally ass			
•		rior year adjusted revenue from state assess	sed property before reductions, pr	ovided by DESE	
	-	ed prior year revenue (Line 13 + Line 14)			
16. P T	Permitted r	eassessment revenue growth e entered on Line 16 should be the lower of the act ure on Line 9 is treated as a 0 for Line 16 purposes	tual growth (Line 9), the CPI (Line 10 s. Do not enter less than 0, nor more t)), or 5%. han 5%.	
17. A	Additional a	eassessment revenue permitted (Line 15 x L	ine 16)		
		ie permitted in current year from property th		nc 17)	
		urrent year revenue from state assessed pr			
		ction and improvements (Line 19 - Line 14,			
		imated current year revenue from state as:		s (Line 19 - Line 19a)	
20. F	Revenue pe	mitted from existing locally assessed prop	erty (Line 18 - Line 19b)		· .
21. A	Adjusted cu	rrent year assessed valuation (Form A, Line	4)		
22. N ta	Maximum t aken (Line 2	ax rate permitted by Article X, Section 22, 20 / Line 21 x 100)	and Section 137.073, RSMo, if t	to voluntary reduction was	
Ī	nformati	onal Form B			
(1	Informationa	ax rate ceiling to apply voter approved inclusion Summary Page, Line A if increase to an existing	rease to rate, otherwise 0)		<u> </u>
((If an "increase	ved increased tax rate to adjust of/by" ballot, Form B, Line 6a + Line 7, if an "increase	to" ballot, Form B, Line 6b)		
		ior year assessed valuation (Form A, Line 8)		0 (100)	
		rior year adjusted revenue from property tha		97100)	·
		Price Index (CPI) certified by the State Tax Cor evenue growth for CPI (Line 10 x Line 11)	DHUSSION		
12. F 13. T	fotal reven	reallowed from the additional voter appro	ved increase from property that ex	isted in both years	
- 0	Line 10 + Lù	ne 12)			
		rrent year assessed valuation (Form A, Line			
		ter approved increased tax rate (Line 13 / L		Time 9 adhumunian Time 16	
16. A	Amount of a	rate increase authorized by voters for the c	SUFFERT YEAF (If Line 8 > Une 15, then	11. une 8, otherwise, Line 15)	

CODE OF STATE REGULATIONS



(20)

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

Name of School District	School District Code	Purpose of Levy

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 elerical 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 recouptment 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.

Nama	of Schoo	District
INDING	OL DOHOO	

Telephone	Signature

School District Code

Date

Print Name

Purpose of Levy

15 CSR 40-3—ELECTED OFFICIALS

For	rm G - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken
For	r Compliance with Section 1.37.073.3(2)(a) and (b) RSMo
	A LENGT STOLE A CONTRACT AND A CONTR

For School Districts Levying a Single Rate on All Property

(20	•

	Name of School District	School District Coc	le	Purpos	e of Levy
Not	e: List additional prior year(s) in separate colu	mns, if needed.	Second	Third	
		Prior Year (20)	Prior Year (20)	Prior Year (20)	
1.	Revised locally assessed valuation after the changes to prior year(s) (Revised Form A, Line Itotal)				
2.	Revised tax rate ceiling after the revision to the assessed valuation was ma (Revised Summary Page, Line F)	de			
3.	Revised permissible locally assessed tax revenue (Line 1 x Line 2/100)				
4.	Revised locally assessed valuation (Form G, Line 1 total)				
5.	Original tax rate ceiling (Certified) (Original Summary Page, Line F)				
6.	Total locally assessed tax revenue actually produced (Line 4 x Line 5/100)				
7.	Total lost revenue from local assessment reduction (Line 3 - Line 6)				
8.	Estimated lost revenue from state assessed property due to revised rates or state assessment reductions This amount must be estimated by the District				
9.	Total lost revenue allowed to be recouped (Line 7 + Line 8)				
0.	Total lost revenue (Line 9 total)				
1.	Revenue desired to recoup in current year (Do not enter less than Line 9 for the oldest prio	r year (20) nor m	ore than Line 10)		
2.	Estimated amount of current collections from state assessed property for recoupment This amount must be estimated by the District.	of loss			
3.	Amount to be recouped from locally assessed	property (Line 11	- Line 12)		
4.	Total current year (20, _) locally assessed val (Current (20, _) Form A, Line 1)	luation			
15.	Rate to be levied to partially or fully recoup t Enter this rate on the current year (20) Summ		ne 14 x 100)		
16.	Complete lines 16 and 17 if Line 11 is less tha Form II will need to be completed to continue Portion of revenue on Line 9 for prior year (20	this recoupment in			
17.	Portion of revenue on Line 9 for prior year (20	} reserved for third	year of recoupment		

-



Form II - Calculation of Second and/or Third Year of Recoupment Taken For Compliance with Section 137.073.3(2)(a) and (b) RSMo For School Districts Levying a Single Rate on All Property

(20_)

Name of School District	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 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

		10121
Ι.	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 2c x Line 2f/100)	
	h. Revenue recouped from state assessed property	
3.	Total revenue recouped in prior year(s)	
	(Line 2c total + Line 2d total + Line 2g total + Line 2h total)	
4.	Revenue remaining to be recouped (Line 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 waived.	
	(Must be \leq 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/Line 8 x 100)	
	Enter this rate on current year Summary Page, Line I.	

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

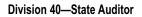
School District Code

Telephone Date

Print Name

Signature

Purpose of Levy



	PRO FORMA - SI	FATE AUDIT	OR'S R	EVIEW OF DAT	la submit	TED		
	Summary Page							(20)
	For School Districts	Calculating a S	eparate	Rate on Each Sub	class of Prope	rty		
ALSSOURI DE	Name of Political Sub The Great version of t			olitical Subdivision		Purpose of L	evy	
The information to cor	The final version of t nplete the Summary Page is a					ited on this page. Inf	ormation on this	page takes into
consideration any volu ceiling to calculate its	mfary reduction(s) taken in pr tax rate, it can hold a public h e informational Summary Pag	evious even numbere learning and pass a res	d year(s). I olution, a p	f in an even numbered y solicy statement, or an o	car, the political s rdinance justifying	ubdivision wishes to ; its action prior to se	no longer use th stong and certify	e lowered tax rate, ing its tax rate.
					Real Estate		Personal	Prior Method
				Residential	Agriculture	Commercial	Property	Single Rate
year (Prior yea	ax rate ceiling as defined ar Summary Page, Line F a amary Page, Line F in ever	minus Line H in oc			changed or a ve	luntary reduction	was taken in a	non-reassessmen
B. Current yea	r rate computed pursua nd Section 137.073 RSMo	unt to Article X, Se					-	
	41 & Line 27 prior metho							
adjusted to pro assessed value	ate increase authorize wide the revenue available and increased by the perc	if applied to the p entage of CPI	rior year DR					
Date the School	e total operating levy up of Board decided to use Ar 18 & 21 prior method)			, и аррисане				
D. Rate to com	pare to maximum auth lection, otherwise Line C)	norized levy to d	letermin	e tax rate ceiling				
F. Maximum a								
	r tax rate ceiling d rate to comply with Miss	souri laws		<u>.</u>				
G. I. Less requ	uired Proposition C (s	ales tax) reducti	on taken					
from tax	rate ceiling (Line F), if a	applicable. Circle	e the type	of waiver your dis		11 Partial N	0	
from tax : Attach a	uired Proposition C (sa rate ceiling (Line F), if a copy of the DESE Prop 6 required reduction 1	applicable. Circle C Reduction wo	e the type rksheet it	e of waiver your dis f there is no waiver.				 x rate
from tax : Attach a (G. 2. Less 20% to the co	rate ceiling (Line F), if a copy of the DESE Prop 6 required reduction 1 unty(ies) taken from tax	applicable. Circle C Reduction wo ist class charter x rate ceiling (Lin	e the type rksheet it county s ne F)	of waiver your dis there is no waiver chool district NO?	F submitting s			 x rate
from tax: Attach a d G. 2. Less 20% to the co H. Less volunta WARNING: A	rate ceiling (Line F), if a copy of the DESE Prop 6 required reduction 1	applicable. Circle C Reduction wo st class charter x rate ceiling (Lin l district taken f in even numbered yea	e the type rksheet it county s ne F) rom tax r	of waiver your dis there is no waiver chool district NO?	F submitting s			 x ratė
from tax: Attach a d G. 2. Less 20% to the co H. Less volunta WARNING: A will lower the ta I. Plus allowat if applicable atta	rate ceiling (Line F), if a copy of the DESE Prop 6 required reduction 1 unty(ies) taken from tay rry reduction by schoo voluntary reduction taken in a x rate ceiling for the followin ole recoupment rate add ach Form G or H.	applicable. Circle C Reduction wo st class charter x rate ceiling (Lii l district taken f in even numbered yea g year. ded to tax rate ceiling	e the type rksheet it county s ne F) fom tax r f(Line F)	of waiver your dis there is no waiver chool district NO?	F submitting s			 x rat ¢
from tax: Attach a d G. 2. Less 20% to the count WARNING: A will lower the ta I. Plus allowab If applicable att J. Tax rate to l	rate ceiling (Line F), if a copy of the DESE Prop 6 required reduction 1 unty(ies) taken from tap unty(ies) taken from tap voluntary reduction by schoo voluntary reduction taken in a x rate ceiling for the followin ole recoupment rate add sch Form G or H. be levied (Line F - Line Gł	applicable. Circle C Reduction wo st class charter x rate ceiling (Lin I district taken f in even numbered yea g year. ded to tax rate ceiling - Line G2 - Line H 4	e the type rksheet it county s ne F) fom tax r (Line F) - Line I)	of waiver your dis f there is no waiver chool district NO ate ceiling (Line F)	F submitting s			 rat¢
from tax Attach a d G. 2. Less 20% to the co H. Less volunta WARNING: Av will lower the ta I. Plus allowath If applicable atta J. Tax rate to l AA. Rate to be le BB. Additional s Adjusted to prov	rate ceiling (Line F), if a copy of the DESE Prop 6 required reduction 1 unty(ies) taken from tay rry reduction by schoo voluntary reduction taken in a x rate ceiling for the followin ole recoupment rate add ach Form G or H.	applicable. Circle C Reduction wo st class charter x rate ceiling (Lin I district taken f in even numbered yea g year. ded to tax rate ceiling - Line G2 - Line H 4 if applicable (Form uthorized by yo	e the type rksheet it county s ne F) rom tax r (Line F) (Line F) C, Line I2 ters after	the prior year tax rates y	F submitting s	n estimated no	n-binding ta 	
from tax Attach a d Attach a d G. 2. Less 20% to the co H. Less volunta WARNING: A will lower the ta I Plus allowat If applicable atta J. Tax rate to l AA. Rate to be le BB. Additional s Adjusted to prov and increased by	rate ceiling (Line F), if a copy of the DESE Prop 6 required reduction 1 unty(ies) taken from tay rry reduction by schoo voluntary reduction taken in a x rate ceiling for the followin oble recoupment rate add ach Form G or H. De levied (Line F - Line Gi vide for debt service, i pecial purposed rate a vide the revenue available if a v the percentage of CPI	applicable. Circle C Reduction wo st class charter x rate ceiling (Lin I district taken f in even numbered yea g year. ded to tax rate ceiling - Line G2 - Line H 4 if applicable (Form uthorized by yo	e the type rksheet it county s ne F) rom tax r (Line F) (Line F) C, Line I2 ters after	the prior year tax rates y	F submitting s	n estimated no	n-binding ta	
from tax Attach a G. 2. Less 20% to the co H. Less volunta WARNING: Av will lower the ta I. Plus allowath If applicable atta J. Tax rate to le BB. Additional s Adjusted to prov and increased by CERTIFICAT	rate ceiling (Line F), if a copy of the DESE Prop 6 required reduction 1 unty(ies) taken from tax irry reduction by schoo voluntary reduction taken in a x rate ceiling for the followin oble recoupment rate add tach Form G or H. be levied (Line F - Line Gt voied for debt service, i pecial purposed rate a vide the revenue available if a the percentage of CPI	applicable. Circle C Reduction wo st class charter x rate ceiling (Lii ł district taken fi in even numbered yea g year. ded to tax rate ceiling - Line G2 - Line H + if applicable (Form uthorized by vo pplied to the prior ye	e the type rksheet it county s re F) rom tax r r ;(Line F) - Line I) - Line I) - Line I) - C, Line I2; ters after ar assessed	f f	vere sct (Form B,	Line 16 if a differen	n-binding ta	
from tax Attach a G. 2. Less 20% to the co H. Less volunta WARNING: A will lower the ta I. Plus allowath If applicable atta J. Tax rate to le BB. Additional s Adjusted to prov and increased by CERTIFICAT I, the undersigned levying a rate in	rate ceiling (Line F), if a copy of the DESE Prop 6 required reduction 1 unty(ies) taken from tay rry reduction by schoo voluntary reduction taken in a x rate ceiling for the followin, ble recoupment rate add sch Form G or H. be levied (Line F - Line Gł vied for debt service, i pecial purposed rate a vide the revenue available if a the percentage of CPI	applicable. Circle C Reduction wo st class charter x rate ceiling (Lin I district taken f in even numbered yea g year. ded to tax rate ceiling - Line G2 - Line H 4 if applicable (Form .uthorized by vo pplied to the prior ye 	e the type rksheet if county s he F) from tax r ar ; (Line F) ; (Line F) ; Line I) C, Line I2; ters after ar assessed Office) o County(i	ff do hereby certi	vere sct (Form B,	Line 16 if a differen	n-binding ta	
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4	「1011」 For School Districts Catculating a Separate Rate on Each Subclass of Property	arate Rate on Each	Subclass of Property				
	Name of Political Subdivision The final version of this form MUST be sent to the county clerk.	Politi be sear to the county	Political Subdivision Code ounty clerk.		Purpose of Levy		
	Computation of reassessment growth and rate for compliance with Article X. Section 22, and Section 137.073, RSMo.	d rate for compliance	with Article X. Sectio	n 22, and Section 137	1.073, RSMa.		
tor foul	hito mation and this page takes min consultant reduction to previous even multiple of coarts. If in an even numbered veat, the polated solution and vertage and weat the number of the molecular field and the polation and pass a resolution, a policy statement, or in reducing the section prior to setting and vertageness to the molecular policy taken and vertage and vertageness to the molecular policy taken and policy statement, or in reduction provide a section prior to setting and vertageness to the molecular policy taken and vertageness to the molecular policy taken and vertageness to the molecular policy taken and one of the molecular policy taken and vertage and vertageness to the molecular policy taken and one of the molecular policy taken and an even uniform of the molecular policy taken and a vertage and vertageness to take the molecular policy taken and a vertage and vertageness to take the molecular policy taken and a vertage and vertageness to take the molecular policy taken and a vertage and vertageness to take the molecular policy taken and a vertage and vertageness to take the molecular policy taken and a vertage and vertageness the take the molecular policy taken and a vertage and vertageness to take the molecular policy taken and a vertage and vertagenes to take the molecular policy taken and a vertage and vertageness to take the molecular policy taken and a vertage and vertageness to take the take the molecular policy taken and an event tamber of years.	si tuken in previnus even ni sitev stutenent, or ,in radin ereis volustiarev redicatoat(s	umbered vear(s). If mum evolution pre- rance justifying its action pre- s) faken in an even numbered	on numbered vest, the polation to setting and certaining lycentsi	neal subdiversion webwe to no to tax cate. The information of	longer use the low-right a on the folorinational Sunt	es rate colling to insury Page, at the end o
		(17)	(4)	(c)	(tb)		
		Residential	Real ristate Agricultural	Commercial	Property	Total	Prior Method Single Rate
	(29) Current year assessed valuation include the current locally assessed, valuation obtained from the county clerk, county assessor, or comparable office thatlized by the local buard of equalization.	E					
r i	Assessed valuation of new construction & improvements 2(a) (b) & (c) - May be obtained form the county clerk or county inservat, 2(d) = 2, inc 1(d) - 3(d) - 6(d) = 7(d) +8(d). If negative, enter 0	ements nutty assessar.					
r#:	Assessed value of newly added territory obtained from the county clerk or enemty assessor						
- - i	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 comp. clefs or entury assessor	lass from the prior y	year and was				
16	Adjusted current year assessed valuation (Lint 1 - Line 2 - Unic 3 - Line 4)						
.9	(20) Prior year assessed valuation hadinde the prior year assessed valuation whenced from the county elects, county assesses, or comparable office finalized by the local beard beard of equalization. NOH: If this is A ferencilian the amount or the energiest form A. Land, then rever the prior year tay take form to recallenge the prior year tay take and ng. I mee the revised most year tay take work burnnas? Age, I not A.	tarrad from the county clock, county 4 beard of equalization, is form A. Lart 1 then reveate the zero year tax take form the revised zion year tax rate certury on the outcors year?	aurij. 1946 j. s.				
~	Assessed value in newly separated territory obtained from the county assessor						
sé	Assessed value of property locally assessed in prior year, but state assessed in current year obtained from the avorty clerk or county assesser	-					
e,	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	lass from the prior rted subclass					
10.	Adjusted prior year assessed valuation (Line 6 - Ente 7 - Eine 8 - Eine 9)						

Information on t calculate its tax	For School Districts Calculating a Separate Rate on Each Subclass of Property					
Information on t culculate its tax these forms, pro		ch Subclass of Property	_			
Information on t calculate its tax these forms, pro	Name of Political Subdivision The final version of this form MUST be sent to the county clerk.	Political Subdivision Code wurty clerk.	1	Purpose of Levy		
information on i culculate its lax these forms, pro	Computation of trassessment growth and rate for compliance with Article X, Section 22, and Section 137,073, RSMo.	ce with Article X, Sectio	in 22, and Section 13	7.073, RSMo.		
	information on its page takes into consideration any volumary reduction(s) taken in previous even numbered year(s). It in un even numbered year, the political subdivision wishes to no longer use the lowered tax rate exiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its extinent and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the fate that would be allowed had there been no previous volumary reduction(s) taken in an even numbered year(s).	n cumbered year(s). If in un eve dinance justifying its action pri n(s) taken in an even numbered	en numbered year, the poly or to setting and cortifying d year(s)	ixeal subdivision wishes to no loc lice tax rate. The information on	nger use the lawered i the Informational Sur	ax rate cetting to nunary Page, at the end o
	(a)	(b) Reat Fatate	(0)	(q)		
	Residentia	Agricultural	Commercial	Property	Total	Prior Method Single Rate
1. Percer in the c (Line 5	Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Lize 5 - Line 10 / Line 10 x 100)					
12. Increa certifie	Increase in Consumer Price Index (CP1) extified by the State Tax Commission					
13. Adjus	Adjusted prior year assessed valuation (Linc 10)					
	(AU_) F FIOL YEAT VOULDELLY FOULCED FAIGHT DOB-FEASSESINEDT YEAT (Summary Page, Linc A)					
15. Maxim from k (Line I.	Maximum prior year adjusted revenue permitted from locally assessed property that existed in both years (Line 13 x Line 14 / 100)					
16. Maxin reductio based o	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	Total adjusted prior year revenue d inc 15 + 1 inc 16)					
18. Permin Enter di If Line nor mor	Pertuitited reasessment revenue growth Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.					
19, Additi (Líne l'	Additional reasessment revenue permitted Crine 17 x Line 18)					
20. Reven	Revenue permitted in the current year from property that existed in both vears (Line 17 + Line 19)					
2]. Estima The sch subclas total, Li the annoit to extrol	Estimated current year revenue from state assessed property before reductions. The school district should use its best estimate for Line 21 total, which is allocated to each subclass of real estate based on its % of assessed valuation. (i.e. same amount as Line 16 total, Line 16 total multiplied by the % increase in state assessed valuation per the State Tax Commission, or using the best educated guess) if Line 21 total declines substantially from the amount on Line 16 total, please provide written documentation to the State Auditor's Office to exhibit the means for unch fiftheneous.	reductions od to cach Linc 16 e State Tax ally from uddtor's Office				- - -
21a, New co (Line 21	New construction and Improvements (Line 21 - Line 16, if negative enter 0)					
21b. Adjuste before re	Adjusted estimated current year revenue from state assessed property before reductions (Line 21 - Line 21a)	Å				

JOHN R. ASHCROFT Secretary of State

	Fucer A For Schoot Districts Calculating a Se	ng a Separate Rate on Each Subclass of Property	ubclass of Property				[02]
	Name of Political Subdivision Political Subdivision Code Purpose - Purpose - The final version of this farm AUST be sent to the county clerk. Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137,073, RSMo.	Political Sul MUST be sent to the county clerk, owth and rate for compliance with A	Political Subdivision Code unity clerk, iance with Article X, Section	a 22, and Section 13	Purpose of Levy 7.073, RSMn.	×	
rimation on this par- alate its tay rate, it o è forms, privades th	Information this part takes into entitize that not solution its taken in pressues seen tentificted vent(s). It in an even numbered vent, the polated varies to no longer use the tracted as take certifie to consideration werks to no longer use the certifie to consideration werks to no longer use the tracted as take certifie to construct the intermediate on the information of the result of the event of the formation of the result of the policy and pass are obtained to an ordination of the relation part of the relation as the event of the formation of the information of the information of the information of the relation of relation of the relation of	На ставатия расским сеста ная робесу запетиети, от ла отбатао есказа volumbary redactiona. Э. I.	thered vent(s). If in an ever re-justifying its action pro- aken in an even numbered	n numbered vear, the part of to subling and certifyin vearfs)	itical subdevision we have gain, tay rate al heantarmo	the longer use the towered for the on the Informational Sur	av næte cetting to hinnig Påge, itt the eni
		(u)	(4)	(c)	(p)		
		Residential	Agricultural	Commercial	Personal Property	Total	Prior Method Single Rate
Revenue permitted from ex property (Line 20 - Line 21b)	Revenue permitted from existing locally assessed property (Line 20-Line 21b)						
Adjusted curr	Adjusted current year assessed valuation (time 5)					E	
Tax rate pern HB 1150 & SB9	Tax rate permitted using prior method tax rate permit EB-1150 & S19950 (Line 2271,me 22 x 100)	te permitted prior te				1	
Limit personal property to (Lower of Line 24 personal j Maximum authorized levy (Soummary Pare, Line E)	the prior year cei property or Line 14	ling personal property)				1 4	
Limit to the p	Limit to the prior year maximum authorized levy (1 second fue 21, 1 no 25 in present gagents, adv. of 2 no 262						
Enter the rate f	Enter the rate for the prior method column on Line B of the Summary Page	the Summary Page				I	
Calculate Revised Ratets) Tax revenue (Line I & Line	<u>Calculate Revised Ratels)</u> Lax revenue (Line 1 × Line 27 / 100)						
Total assessed theodoxy wate f	[otal assessed valuation (Line 1 total) Doctod and discrete transmission (100)						
Bevenue differ	Decrated and the firm 28 rotate Lane 28 X 1991 Revenue difference due to the multi rate calculation (Line 28 foral - Line 38 rotat method)	luite 28 total - Ense 28 prior	unethed)				
Rate(s) to he r affine its of st	Rate(s) to be revised INOTE: Revision cannot increase personal off the 31 - or - 0.84 from 27 - 0.67 otherwise ()	increase personal property rate. () ne 23, otherwise ()					
Current year a diff.ine 32 = 0,6	Current year adjusted assessed valuation of the rates (ICLine 32 - 0, then Line 5, otherwise 0)	the rates being revised]				
Relative ratio rates being revi	Relative ratio of current year adjusted assessed valu rules being revised (Line 33 - Line 33 tout)	ed valuation of the	· · · · · · · · · · · · · · · · · · ·				
Revision to rat	Sur.	 Lune S.V. Hut dissued to - Lune 325, adherwise or 	atterwise (1)				
Revised rate (]	Revised rate (Line 27 + Line 35)						
Kevised rate r	Key ised rate ruutided (1k1 me ³⁶ - 1, then each for a 5 - digit rate, reference extend to a 4 - digit rate)	t rak, rőienvise issund to a 4	dien rate)				

	PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Form A	'S REVIEW OF DA	ATA SUBMITTED				(_02)
	For School Districts Calculating a Separate Rate on Each Subclass of Property	rate Rate on Each Sul	bclass of Property				
	Name of Political Subdivision The final version of this form MUST he	Political Sul MUST be sent to the county clerk.	Political Subdivision Code unty clerk.		Purpose of Levy		
	Computation of reassessment growth and rate for compliance with Article X. Section 22, and Section 137.073, RSMo	rate for compliance wit	th Article X, Section 1	22, and Section 137.073	, RSMo,		
Information on this pay calculate its fair rate, it. these forms, provides ti	Information on the page takes into considerate any volutions for an evenus even numbered scat. So is not not becard to be lowered tay according to calculate the tatt at each of a public feating and past a resolution, a policy stating to submying us action prior to cating and certain at the mission prior of the flowered tay fract at the out of the owned tay is a state. The internation of the statements flowered tay and the owned tay fract at the owned tay policy and tay flow the tart. It is policy to a public feating and past are been no previous voluents, reduction is not called on the cating and public feature and the based of the owned tay and the tay at the owned tay policy and the tay at the tay of the fourth of the tay at the tay at the tay of the fourth of the tay at the tay of the tay at the tay at the tay at the tay of the tay at	aken in previous even uzhb 5. statement, oa an ordinatee 1a. vetoaten, zeductionesi ak	ered verds). Hi man even i e justilýmej its achon prioci ken acar even rumkred ve	sunbered year, the political su to setting and certifying its tax arts)	al-daristion wishes for re- vitate. The enformation	no knyter use the lowered to n on the fatierniational Sump	v rate colong to mary Page, at the end of
		(8)	(ą)	(2)	(P)		
	ì	Residential	Real Estate Agricultural	Commercial	Personal Property	Fotal	Prior Method Single Rate
Calculate Fjual Blended Rate 38. Tax revenue (Linc 1 x Linc 37	Calculate Final Blended Rate 38. Fax revenue (Linc 1 x Line 37 - 100)						
[59] Total assessed v 40. Final bleaded r. 41, Tax rate(s) perm Eater rate(s) on d	59. Total assessed valuation (Line 1 tota) 40. Final bleaded rate (Line 38 total? Line 39 × 100) 41. Tax rate(s) permitted calculated pursuant to Article X. Section 22, and Section 157.073 RSMo (Line 37) Enter rate(s) on the hummary Page, Line B	tion 22. and Section 13	37.073 RSMo (Line X	12			
Eor Informational P 42. Revenue catculated u (Line 41 × Line 1 / 100)	Eor. Informational Purposes Only Impact of the Multi Rate System 42. Recence calculated using the multi rate method (line 1 + Line 1 / 100)	Rate System					
 Revenue calculated using the sin (Line 27 prior method v Line 1 / 100) 	43. Recente calculated using the single rate method (Line 27 prior method v Line 1 / 100)						
 44. Revenue dutterences using the on (Line 42 - Line 43) 45. Percent change (Line 44 / Line 43) 	P4. revenue dinervores using the onitetent memory (the 4 - Line J4 (the 44 / the 43)						
<u>For Information</u> 46. Tax rate ceiling	<u>Eur Informational Purposes Only - Blended Rate Calculation</u> 46. Tax rate ceiling (Summar Pase, Line F)	tțion					
47. Allowable recouption trafe (Summary Page, Line I)	eponent rate						
48. DESE Screen 6 th (Unse 46 + 1 me 47)	48. DESE Screen 6 tax rate celling including recomputent (1 inc 46 + 1 me 47)						
49. Assessed valuation (Line 1) 50. Revenue from DESE Scree 41 inc 48. 1 inc 49.400)	PV. Assessed valuation (Line 1) 20. Revenue from DESE Screen 6 tav rate ceiling dimedis. fine do 1000						
51. Blended tax rate 52. Yoluntary reduc	51. Blended ax reference to report on DESE Screen 6 (Line 50 http://Line 49 http://t00) 52. Yollintfary reflection (Summary Page, Line H)	60 letal / Line 49 letal x 1	(00)				
53. Etnadjusted levy (Line 48 - Line 52) 54. Assessed valuation (Line 1)	(Line 48 - Line 52) on (Line 1)						
65. Revenue from u 56. Biended tax rate	55. Revenue from manipustel levy (Line 53 x Line 54 / 100) 56. Biended tax rate from the unadjusted levy to report on DESE Screen 6 (Line 55 / Line 54 x 100)	SE Screen 6 (Line 557	Line 54 x 100)				
57. Prop.C. reduction (Summary Pag 58. Adjusted levy (Line 53 - Line 57)	57. Prop. C. reduction (Summary Page, Linc G) 58. Adjusted levy (Linc 55 - Linc 57)						
59. Assessed valuation (1,ne 1) 60. Revenue from adjusted lev	59. Assessed valuation (Lane 1) 60. Revenue from adjusted levy (Line 58 v Eine 59 / 100)						
61. Blended tax rate	61. Blended tax rate from the adjusted levy to report on DESE Screen 6 (Line 607 Line 59 v 100)	Screen 6 (Line 60 / Lin	ae 59 x 100)				
(Forn Revi	(Forn Revised 12-2018)		Form A, Page 4 of 4	+			

Form B

1.

2.

3.

4.

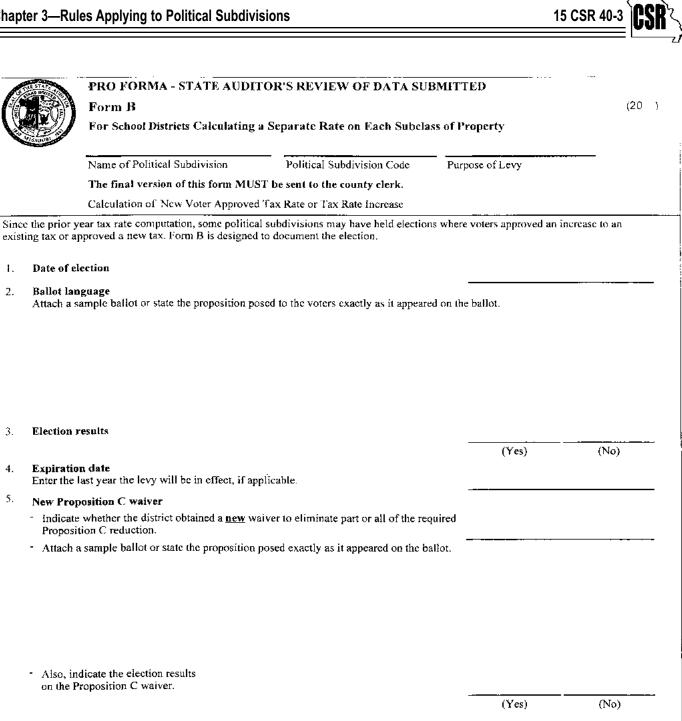
5.

Date of election

Ballot language

Election results

Expiration date



				Real Estate		
			Residential	Agricultural	Commercial	Personal Property
6.	Amount of increase approved by voters (An "increase/decrease of/by") OR	8.				
	Stated rate approved by voters (An "increase/decrease to")	b				
	(Form Revised 12-2017)	ŀ	Form B, Page 1 of 2			



	Form B						
							(20)
	For School Districts Calcula	ting a Separate	e Rate on Each S	Subclass	of Prop	erty	
	Name of Political Subdivision		cal Subdivision Co			ofLevy	-
					ruipose	OILevy	
	The final version of this form		-				
	Calculation of New Voter App						
to no lon to setting	tion on this page takes into consideration any volunta nger use the lowered tax rate ceiling to calculate its to g and certifying its tax rate. The information on the L s voluntary reduction(s) taken in an even numbered y	ax rate, it can hold a p informational Summar	ublic hearing and pass a	a resolution.	a policy sta	atement, or an ordinance justif	ying its action prior
	-	Residential		Comm	arcial	Borconal Bronarty	Total
			Agricultural			Personal Property	Total
6	Prior year tax rate ceiling or voluntarily (Summary Page, Line A if increase of//by/to an existing rate, otherwise 0)		apply voter appr	oved incre	ease to		
(Voter approved increased rate (If Line $6a \ge 0$, then Line $6a + Line 7$, otherwise, Line $6b$)						
	Voter approved increase rate rounded () otherwise round to a 4-digit rate)	If Line 8 < 1, then	round to a 3-digit	rate,			
	Adjusted prior year assessed valuation (Form A, Line 10)						
	Maximum prior year adjusted revenue f (Line 9 x Line 10 / 100)	from locally assesse	d property that exist	ed in both y	rears		
	Consumer Price Index (CPI) certified by the State Tax Commission						
	Permitted revenue growth for CP1 (Line 11 x Line 12)						
	- Total revenue allowed from the addition both years (Line 11 + Line 13)	al voter approve	d increase from lo	cally assess	ed prope	rty that existed in	
15. A	- Adjusted current year assessed valuation (Form A, Line 5)	Q.	<u> </u>				
T in	Adjusted voter approved increased rate This rate will allow the same revenue as applyin increased by the CPI (Line 12). (Line 14 / Line 15 x 100)	ng the voter approve	ed rate (Line 9) to th	e prior year	assessed	value (Line 10)	
	Adjusted voter approved increased rate otherwise round to a 4-digit rate)	rounded (If Linc	16 < 1, then round	d to a 3-dí	git rate,		
S tl	Amount of rate increase authorized by v Section 137.073.2, RSMo, allows taxing author the greater of the increase approved by voters (I substantially the same revenue that would have valuation at the time of the voter approval, incre	ities that passed a v Line 9) or the adjust been generated by a	oter approved increated voter approved in applying the voter approved applying the voter	icrease (Lir proved inc	ie 17) in a	order to generate	
ti (J	Enter this rate computed on the Summary Page, this is a new rate or a temporary rate increase. (If Line $9 > Line 17$, then Line 9, otherwise Line 17)	Line C if increasin	g an existing levy, o	therwise, or	n the Sun	imary Page, Line BB if	
P	Prior Method Single Rate Calculation for Vo	ter Approved Incr	rease				
	Fotal revenue allowed (If no increase of/by/to,	then Form A, Line	20,				
	otherwise Form B Line 18 x Line 15 / 100) Adjusted current year assessed valuation (Fo	m A. Line 5 total)					
	Prior method single increased rate (Line 19 to		< 100)				·=· · · · · · · · · · · · · · · · · · ·
	(Form Revised 12-2017)		n B, Page 2 of 2			· · · · · · · · · · · · · · · · · · ·	



	PRO FORMA - STATE AU	DITOR'S REVIEW OF DAT	TA SUBMITTED	· · · · · · · · · · · · · · · · · · ·			
	Form C For School Districts Calculating a Separate Rate on Each Subclass of Property						
	7 For School Districts Calculating	g a Separate Rate on Each Sub	class of Property				
	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy				
	The final version of this form M						
	Debt Service Calculation for Gen	-					
tax rate for	r debt service will be considered vali	d if, after making the payment(s)	for which the tax was levied, the	bonds remain			
itstanding, an	id the debt fund reserves do not excer	ed the following year's payments.					
ince the prope sing calendar	erty taxes are levied and collected on year data.	a calendar year basis (January - I	December), it is recommended the	at this levy be computed			
	al current year assessed valuation of m A. Line 4 total)	obtained from the county clerk or	county assessor				
(i.e.	ount required to pay debt service r Assuming the current year is year 1, year 1 Form C) Include the principal	use January - December year 2 p	ayments to complete				
oblig	gation bond issues plus anticipated for calendar year.						
3. Esti	mated costs of collection and antici		or fees and				
Exp	missions and assessment fund with erience in prior years is the best guid 2% to 10% of Line 2 above.		es.				
(i.e. year	sonable reserve up to one year's pa Assuming the current year is year 1, 'I Form C) It is important that the d- ult on the bonds. Include payments for	use January - December year 3 p ebt service fund have sufficient r	rserves to prevent any				
	on Line 2.	· · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·				
	al required for debt service (Line 2						
Sho curr estir	icipated balance at end of current of w the anticipated bank or fund balance ent balance minus the amount of any nated investment earnings due before tis tax into this amount.	e at December 31st of this year (principal or interest due before 1	December 31st plus any				
Lind payr year	perty tax revenue required for deb c 6 is subtracted from Line 5 because ments required for the next calendar y is payments (Line 4). Any current ba firements, so it is deducted from the t	the debt service fund is only allo year (Line 2) and the reasonable i lance in the fund is already availa	eserve of the following thle to meet these				
(Jac estir	mated revenue from state assessed mary - December) - must be estimate mate would be the same amount as the fice fund in the prior year.	ted by the school district. In mast	instances a good				
9. Rev	enue required from locally assessed	d property for debt service (Lin	e 7 - Line 8)				
	nputation of debt service fax rate () ind a fraction to the nearest one (one h						
11. Less	s voluntary reduction by political s	ubdivision					
	ual rate to be levied for debt servic er this rate on the Summary Page.						
	ie tas rate levied may be lower than t	ha rata computed as long as of	unto funde ara mailaht.				
	ervice the debt requirements.						

(Form Revised 12-2018)

Form C



rate. 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review	ormation on this page s ows the following step p I The govern rate. p 2 Submit a co	For School Districts With a Separate Ri Name of Political Subdivision mation that would have been on the line items for the hould not be used in the current year unless the taxing is in an even numbered year ing body should hold a public hearing and adopt a res	Political Subdivision Summary Page had no volo g authority wishes to reverse colution, a policy statement.	Code I	been taken in prior o		(20)
Name of Political Subdivision Political Subdivision Code Purpose of Levy page shows the information that would have been on the line items for the Summary Page had no volontary reduction(s) been taken in prior even numbered year(s) and we the following steps in an even numbered year(s) and we the following steps in a even numbered year(s) and we the following steps in a copy of the resolution, policy statement, or ordinance to the State Auditor's Offse for review. 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 ascested) and	ormation on this page s ows the following step p I The govern rate. p 2 Submit a co	Name of Political Subdivision mation that would have been on the line items for the hould not be used in the current year unless the taxing is in an even numbered year ing body should hold a public hearing and adopt a res	Political Subdivision Summary Page had no volo g authority wishes to reverse colution, a policy statement.	Code I	been taken in prior o		
Page shows the information that would have been on the line items for the Summary Page had no voluntary reduction(s) been taken in prior even numbered year(s). The mation 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 we the following steps in an even numbered year The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and ecrifying its a rate. 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review. Real Estate Personal Prior Methe 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 data (Prior year Informational Summary Page, Line P) Current year rate computed pursuant to Article X. Section 22, of the Missouri Constitution and Section 137.033, RSMo, if no voter approved increase (Informational Form A, Line 37 & Line 23 prior method) Amount of rate increase authorized by voters for current year if same purpose, adjusted to provide the revenue available if applied to the prior year sassessed value and increased by the percentage of CPI (Informational Form B, Line 18 & Line 21 prior method) Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C) Maximum authorized levy the most recent voler approved rate	ormation on this page s ows the following step p I The govern rate. p 2 Submit a co	mation that would have been on the line items for the hould not be used in the current year unless the taxing is in an even numbered year ing body should hold a public hearing and adopt a res	Summary Page had no volu g authority wishes to reverse solution, a policy statement.	intary reduction(s)	been taken in prior o		
main 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 wes the following steps in an even numbered year: I 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 a rate. 2 Submit a copy of the resolution, policy statement, or andinance to the State Auditor's Office for review. Real Estate Personal Prior Methe Property 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-recasessment year (Prior year rate computed pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Informational Form A, Line 37 & Line 23 prior method) Amount of rate increase authorized by voters for current year if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Informational Form B, Line 12 prior method) Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C)	ormation on this page s ows the following step p I The govern rate. p 2 Submit a co	hould not be used in the current year unless the taxing is in an even numbered year ing body should hold a public hearing and adopt a res	g authority wishes to reverse solution, a policy statement.				
main 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 wes the following steps in an even numbered year: I 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 a rate. 2 Submit a copy of the resolution, policy statement, or andinance to the State Auditor's Office for review. Real Estate Personal Prior Methe Property 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-recasessment year (Prior year rate computed pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Informational Form A, Line 37 & Line 23 prior method) Amount of rate increase authorized by voters for current year if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Informational Form B, Line 12 prior method) Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C)	ormation on this page s ows the following step p I The govern rate. p 2 Submit a co	hould not be used in the current year unless the taxing is in an even numbered year ing body should hold a public hearing and adopt a res	g authority wishes to reverse solution, a policy statement.			even numbered.	searce). The
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 tariate. 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review. Real Estate Personal Prior Metho Residential Agriculture Commercial Personal Prior Metho Single Rat Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if prior year data 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 fat computed pursuant to Article X. Section 22, of the Missouri Prior Metho Constitution and Section 137.073, RSMo, if no voter approved increase Informational Form A, Line 37 & Line 23 prior method) Prior year if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI Informational Form B, Line 18 & Line 21 prior method) Rate to compare to maximum authorized levy to determine tax rate ceiling Increase Increase Maximum authorized levy the most recent voter approved rate Increase Increase Current year tax rate ceiling maximum legal rate to comply with Missouri laws Increase Increase	p I The govern rate. p 2 Submit a co	ing body should hold a public hearing and adopt a res			fuction(s) taken in p		
Real Estate Personal Prior Methe Residential Agriculture Commercial Property Single Rat 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 data Property Single Rat (Prior year Informational Summary Page, Line F)		ppy of the resolution, policy statement, or ordinance to	a the State Andrew's Office -	or an ordinance ju	stifying its action pr	ior to setting an	d certifying its tax
Residential Agriculture Commercial Property Single Rat 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 Property Single Rat Current year rate computed pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Informational Form A, Line 37 & Line 23 prior method) Prior year if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Informational Form B, Line 18 & Line 21 prior method) Prior year rate ceiling (Line B if no election, otherwise Line C) Maximum authorized levy the most recent voter approved rate Current year tax rate ceiling maximum legal rate to comply with Missouri laws	Prior year tax r		o the state Author's Office	for review.			
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 F) Current year rate computed pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Informational Form A, Line 37 & Line 23 prior method) Amount of rate increase authorized by voters for current year if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Informational Form B, Line 18 & Line 21 prior method) Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C) Maximum authorized levy the most recent voter approved rate Current year tax rate ceiling maximum legal rate to comply with Missouri laws	Prior year tax r			Real Estate		Personal	Prior Metho
changed or a voluntary reduction was taken in a non-reassessment year (Prior year Informational Summary Page, Line F) Current year rate computed pursuant to Article X. Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Informational Form A, Line 37 & Line 23 prior method) Amount of rate increase authorized by voters for current year if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Informational Form B, Line 18 & Line 21 prior method) Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C) Maximum authorized levy the most recent voter approved rate Current year tax rate ceiling maximum legal rate to comply with Missouri laws	Prior year tax r		Residential	Agriculture	Commercial	Property	Single Rate
Constitution and Section 137.073, RSMo, if no voter approved increase (Informational Form A, Line 37 & Line 23 prior method) Amount of rate increase authorized by voters for current year if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Informational Form B, Line 18 & Line 21 prior method) Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C) Maximum authorized levy the most recent voter approved rate Current year tax rate ceiling maximum legal rate to comply with Missouri laws	changed or a volun	tary reduction was taken in a non-reassessment					
Amount of rate increase authorized by voters for current year if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Informational Form B, Line 18 & Line 21 prior method) Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C) Maximum authorized levy the most recent voter approved rate Current year tax rate ceiling maximum legal rate to comply with Missouri laws							_
adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Informational Form B, Line 18 & Line 21 prior method) Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C) Maximum authorized levy the most recent voter approved rate Current year tax rate ceiling maximum legal rate to comply with Missouri laws	(Informational For	m A, Line 37 & Line 23 prior method)					
Current year tax rate ceiling maximum legal rate to comply with Missouri laws	•	•	îne tax rate ceiling				
• • • •	Maximum auth	prized levy the most recent voter approved rate	e				
	•	• • • • •	with Missouri laws				
					· ·		

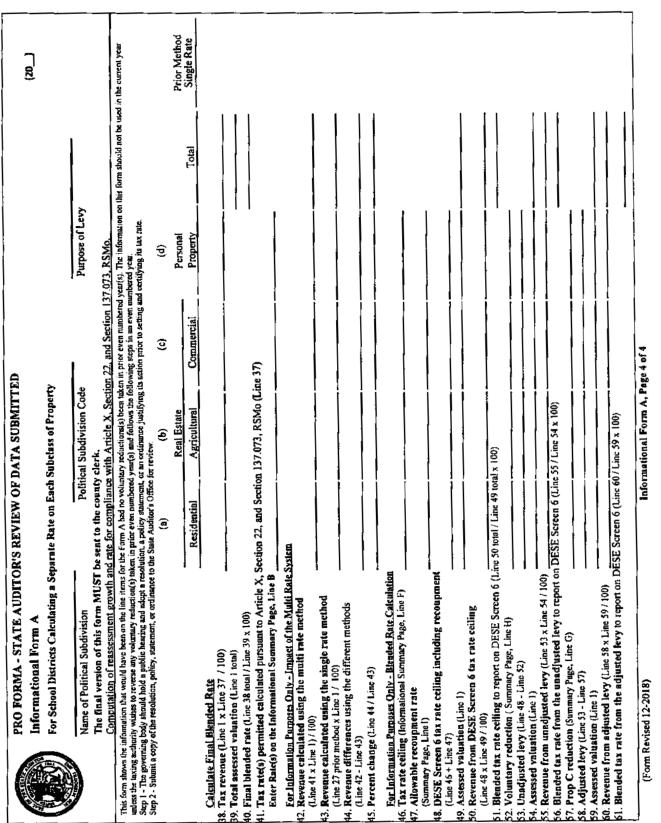
(Form Revised 12-2017)

2		Informational Form A For School Districts Calculating a Separate Rate on Each Subclass of Property	arate Rate on Each (Subclass of Property				()
1	Contraction of the							
		Name of Political Subdivision	Politic	Political Subdivision Code		Furpose of Levy		
		The final version of this form MUST be sent to the county clerk. Computation of reassessment growth and rate for compliance with Article X. Section 22, and Section 137.073, RSMo	MUST be sent to the county clerk. rowth and rate for compliance with /	clerk. with Article X, Sectio	n 22, and Section 13.	7.073. RSM6.		
문 종 는 영	orm shows the In the taxing author - The governing - Nubint a copy	This form shows the information that would have occur on the from a had no voluntacy reductions (s) from the networks the information that would have been at had no voluntacy reduction taken on this form should have been at have even numbered year(s). The information on this form should have be submitted with the transformation of the second of the second state of the information of this form should have been at a protection is prote even numbered year(s) and following steps in an even numbered year(s). The numbered had a public hearing and adopt a resolution, a policy statement, or an ordinate restriction is second not a public hearing and adopt a resolution, a policy statement, or an ordinate restriction is second not a take the second and a public hearing and adopt a resolution, a policy statement, or an ordinate of Offsee for review.	c the Form A had no volunt on an prior even numbered intron, a policy statement, o the State Auditor's Office fi	ary reductions(s) freen take year(s) and follows the foll is an ordinance justifying it for review.	n in prior even numbered) owing steps in an even nu s action prior to setting and	, earis). The mhirmation on thi mbered year I certulying its tax rate	is form should not be use	ed in the current year
	2	•	(a)	(4)	(c)	(d)		
		•	Residential	Real Estate Agricultural	Commercial	Personal Property	Total	Prior Method Single Rate
	(20 Cur Include the cu the county ef- finalized by t	(20_) Current year assessed valuation include the current locally assessed valuation obtained from the county eleft, eventy assessor, or comparable office finalized by the local board of equalization.						
	Assessed valuati 2(a) (b) & (c) - May 2(d) = Line $H(d) = 3(d)$	but of new construction & $e^{i\theta}$ the obtained from the county ed. $-6(d) + 7(d) + 8(d)$.	im provements clerk or county assessor.					
	Assessed vi obtained from	Assessed value of newly added territory obtained from the county clerk or county assessor						
	Assessed v. and was ud obtained fror	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 centry clerk or county assessor	lass from the prior y ar	ear				
	Adjusted c (Line 1 - Lin	Adjusted current year assessed valuation (Line 1 - Line 2 - Line 3 - Line 4)						-
	(20) Prio Include the fr assessor, or e NOTE: If thi to re- turio	(20) Prior year assessed valuation include the prior year locally assessed valuation obtained from the county clerk, county assessor, or comparable office finatized by the local board of equalization, assessor, ar comparable office finatized by the local board of equalization, assessor, ar comparable office finatized by the local board of equalization, assessor, ar comparable office finatized by the local board of equalization, assessor, ar comparable office finatized by the local board of equalization NOTE. If this is different than the amount on the prior year lifer in reconcludue the prior year tax rate celling. Enter the revised prior year tax rate informational Summary Page. Line A.	tom the county elects, co of equalization, r Informational Forn A. Jie revised prior year tax	obtained from the county elerk, county cal board of equalization, prior year Informational Form A. Line 1 then revise the prior year tay rule form ng. Enter the revised prior year tay rate colling on the current year's	rior year tav rate form set year's			
1.	Assessed v.	Assessed value in newly separated territory obtained from the county clerk or county assessor						
	Assessed v prior year, obtained from	Assessed value of property locally assessed in prior year, but state assessed in current year obtained from the county derk or neurity assessor						
.6	Assessed v year and w obtained frou	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	class from the prior orted subclass					
.0.	Adjusted f	Adjusted prior year assessed valuation (Line 6 - Line 7 - Line 8 - Line 9)						



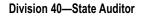
Z		Informational Form A For School Districts Calculating a Separate Rate on Each Subclass of Property	ate on Each S	ubclass of Property				(02)
1	Rhotar	Name of Political Subdivision The final version of this form MUST be sent to the county clerk. Communition of rescontant errowh and rate for commisione with Article X. Section 22, and Section 137,073, RSMo.	Politic o the county o	Political Subdivision Code unty clerk. Jance with Article X. Section	n 22. and Section 13.	Purpose of Levy 1.073, RSMo		
문문화	form shows the it se the taxing auth 1 - The governing 2 - Submit a copy	This form shows the information that would have been on the form. A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the ranking authority visites are rear any voluntary reductions(s) their is an of follows the follows the follows the follows the following seeps in an even numbered year(s). The information on this form should not be used in the current year unless the ranking authority visites are apply the area along a stored with 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. (b) (c) (d)	A had na volunta even numbered y dicy statement, or vaditor's Office fo (a)	ry reductions(s) been taken ear(s) and follows the follo an ordinance justifying its r teview. (b)	s in prior even numbered y wing steps in an even num action prior to setting und (c)	ear(s). The information on th thered year. L certifying its tax rate. (d)	is form should not be us	sed in the current year
		Rest	Residential	Real Estate Agricultural	Commercial	Personal Property	Total	Prior Method Single Rate
÷		Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (1,ine 5 - 1, ine 10 \times 10 \times 100)	~		-			
12	Increase in certified by 1	Increase in Consumer Price Index (CPI) certified by the State Tax Contaission						
3,	Adjusted j	Adjusted prior year assessed valuation (Line 10)						
4		(20) Prior year tax rate colling						
15.	Marimuna from local	(interminational summary reas, time r) Maximum prior year adjusted revenue permitted from locally assessed property that existed in both years						-
<u>16</u>	Maximum reductions, p	Manuer of Advances of the Second of Comestate assessed property before medicines, provided by the DESE & allocated to each subcluss of real estate bad on the Second valuation	y before al estate					
13.		Total adjusted prior year revenue (Line 15 + Line 16)						
<u>.</u>	Permitted reaso Enter the lower of a [[Line 1] is negation over more than 5%.	Permitted reassessment revenue growth Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5% If Line 11 is negative, enter 0%. Do not enter less than 0%.	5 %.					
19 ,	Additional reass (Line 17 x Line 18)	Additional reasessment revenue permitted (Line 17 x Line 8)						
20.	Revenue property the	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 it's best estimate for Line 21 total, which is allocated to each subclass of real estate based on its % of assessed valuation. (i.e., same amount as Line 16 total, Line 16 total multiplied by the % increase in state assessed valuation per the State Tax Commission, or using the educated guess) If Line 21 total declines substantially from the amount on Line 16 total, please provide written documentation to the State Auditor's Office amount on Line 16 total.	rry before red ich is allocated i e arnount as Lir uation per the S ubstantially fro c State Auditor's	uctions to cach te 16 tate Tax t the s Office				
21a.		lo explain the reasons for such dutterance. New construction and improvements (Line 21 - Line 16, if negative enter ())						
21b.		Adjusted estimated current year revenue from state assessed property before reductions (Line 21 - Line 21a)	ed property					

	For School Districts Calculating a Separate Rate on Each Subclass of Property	arate Rate on Each S	ubclass of Property				
jz≓3	Name of Political Subdivision The final version of this form MUST b Communication of excessment areach and	Pulpical Subdivision Code Pulpose MUST be sent to the county clerk.	Political Subdivision Code unty clerk.	a 27 and Section 137	Purpose of Levy		
 - Iours show die moort se the taying authority v - The governity bod 2 - Submit a conv of th 	This four show the information of reservant and the field start A had wold store that the information of the second start of the information of the field with the concert can unless the second start of the second start of the concert can unless the second start of the second start of the concert can unless the second start of the second start of the concert can unless the second start of the second start of the concert can unless the second start of the second start of the concert can unless the second start of the second start of the concert can second start of the second start		ry reductiones is been taken eurs) and follows the follo an ordinance tustifying us review	n in period even number of y wing steps in an even num action of the steps in an even number of the steps and	earts). The information on i thered year certifying its tax rate	firs form should not be use	d in the current year
-	-	(a)	(h) Roat Ecrata	(3)	(p)		
	•	Residential	Agricultural	Commercial	Ргорену	Foral	Single Rate
Revenue permitted in the property (Line 20 - Line 21b)	current year from	existing locally assessed					
Adjusted current	- Adjusted current year assessed valuation (Line 5)						
Tax rate permitt. HB 1150 & SB960	Tax rate permitted using prior method tax rate permitted prior to HB 1150 & SB966()(Inc 227 Lose 23 x 100)	ed prior to					
Limit personal p. (Lower of Line 24	Linuil personal property to the prior year ceiling (Lower of Line 24 personal property or Line 14 personal moperty)	hioperty)		6			
Maximum authorized levy Antormational Summary Pa	Maximum authorized levy Arlormational Summary Page, Eine C)	• •		•			
Limit to the prio. there of the 24 Jan	Limit to the prior year maximum authorized levy thaver of the 25 the reasonal property only, or this 20						
Enter the rate for J	Enter the rate for prior method column on Line B of the Informational Summary Page.	formational Summary	Page.				
<u>Calculate Revised Rate(s)</u> Tax revenue (Line 1 x Line	(akulate Revised Rate(s) Fav revenue (£30c 1 v 1.40c 277 00)						
Totai assessed va	Totai assessed valuation (Line 1 total)						
Blended rate (La	Biended rate (Line 28 total / Line 29 x 100)				I		
Revenue differea	Revenue difference due to the multi rate calculation (Line 28 total - Line 28 prior methods	ne 28 total - Line 28 prio	ر سرياسيان				
Rate(s) to he revi (If t me 3) - ut - 11 A	Rate(s) to the revised NOTE: Revision cannot increase personal f (if the 3) - ω +0.4 time 27 - time 22 pinet method, then 1 me 27, otherwise 0	increase personul property rate addine 27. otherwise 0j					
Current year adj df Line 32 ± 0, then	Carrent year adjusted assessed valuation of the rates I df Eine 32 + 0, then Lue 5, otherwise 0)	the rates being revised					
Relative ratio of rates being revised	Relative ratio of current year adjusted assessed valuation of the rates being revised (Line 3.3 / Line 3.3 total)	ation of the					
Revision to rate (Revision to rate (If) no 32 ×9, then thue M x the 317 the 5	31.31 time $5.3,100$ (limited to - 1 are 32), otherwise 0	otherwise ()				
Revised rate (Line 27 + Line 35)	ie 27 + Line 35)						
Revised rate rom	Revised rate rounded (f) are 46×1 , then could to a 3 - digit rate, otherwise round to a 4-digit rate)	ate, otherwise found to a 4-4	liget rate)				





A DE LA DE	.PRO FORMA - STA	ATE AUDH	FOR'S	REVIEW OF I	DATA SUBN	MITTE	ED	
	Informational For	mВ						(20
	For School Districts C	Calculating	a Sepai	rate Rate on Ea	ch Subclass	of Pro	operty	
AND ALL AND AL	Name of Political Subdi	inicion		litical Subdivisio	n Cada	Dumo	na of Lunu	
	The final version of th					Purpo	se of Levy	
	Calculation of New Vo							
	year tax rate computation,	some política	l subdiv	isions may have h	eld elections		oters approved an	increase to an
isting tax or a	pproved a new tax. Inform	ational Form	B is des	signed to docume	nt the election	ι.		
Date of e	lection							
Ballot la	nguage					-		
Attach a	sample ballot or state the p	roposition po	sed to th	ne voters exactly a	as it appeared	on the b	vallot.	
Election	results					_		_
						_	(Yes)	(No)
Expiration Enter the	on date last year the levy will be in	n effect, if ap	plicable.					
	position C waiver	· •				-		
- Indicat	e whether the district obtai	ned a <u>new</u> wa	aiver to a	eliminate part or a	Il of the requi	ired		
•	ition C reduction. a sample ballot or state the	nronosition	nacad as	actly as it appear	ed on the ball			
Attach	a sample bandt of state the	, proposition	posed ex	actly as it appear		UL.		
- Also ir	idicate the election results							
	Proposition C waiver.					_		
							(Yes)	(No)
			-	The state of state	Real Est		0	- D
Amount	of increase approved by v	oters	-	Residential	Agricultu	raj	Commercial	Personal Property
(An "incr	ease/decrease of/by")	OR	a.					
			-					
Stated ra	te approved by voters		b.					
(An "inch	ease/decrease to")		<i>v</i>					



	15 CSR	40-3-	-FI FCTFD	OFFICIALS
1	13 001	40-5-		OTTICIALS

	ALE STRATE	PRO FORMA - STATE A	UDITOR'S	S REVIEW OF D	ATA SUB	MITTE	D	
14		Informational Form B						(20_)
C &		For School Districts Calcul	ating a Sep	arate Rate on Eac	h Subclass	s of Pro	perty	
		Name of Political Subdivision		Political Subdivision	Code	Purpos	e of Levy	_
		The final version of this form	-			ruipos	c of Levy	
		Calculation of New Voter Ap		ţ				
Thin		e information that would have been on th				-> h +=!		
on thi follov	is page should ving steps in a	not be used in the current year unless th in even numbered year	e taxing authorit	ty wishes to reverse any vo	luntary reduct	ion(s) taker	n in prior even numbered year	s) and follows the
Step	l - The govern rate.	ting body should hold a public hearing a	nd adopt a resolu	ution, a policy statement, o	er an ordinance	justifying	its action prior to setting and c	ertifying its tax
Step 2	2 - Submit a co	ppy of the resolution, policy statement, c	or ordinance to th	ne State Auditor's Office fo	or review.			
				Real Estate			_	
			Residenti	al Agricultural	Com	mercial	Personal Property	Total
7	(Informatic	ar tax rate ceiling to apply vote onal Summary Page. Line A if incre existing rate, otherwise 0)		increase to				
8		proved increased rate > 0, then Line 6a + Line 7b, Line 6b)						
9	. Voter app otherwise r	proved increase rate rounded (cound to a 4-digit rate)	(If Line 8 < 1	, then round to a 3-di	git rate,			
10		prior year assessed valuation anal Form A, Line 10)						
11		n prior year adjusted revenue line 10 / 100)	from locally a	ssessed property that ex	risted in both	years	- · · · · · · · · · · · · · · · · · · ·	
12		r Price Index (CPI) the State Tax Commission						
13	. Permittee (Line 11 x	I revenue growth for CPI Line 12)						
14		enue allowed from the addition (Line 11 + Line 13)	nal voter app	proved increase from	locally asse	ssed prope	erty that existed in	
15.		current year assessed valuational Form A, Line 5)	n					
16	This rate w increased b	voter approved increased rate ill allow the same revenue as applying the CPI (Line 12). Line 15 x 100)	ing the voter a	pproved rate (Line 9) to	the prior ye	ar assessed	d value (Line 10)	
17.		voter approved increased rate ound to a 4-digit rate)	rounded (If	Line 16 < 1, then ro	und to a 3-d	igit rate,		
18.	Section 137 the greater substantiall	of rate increase authorized by 7.073.2, RSMo, allows taxing autho of the increase approved by voters (y the same revenue that would have a the time of the voter approval, incr	rities that pass (Line 9) or the been generate	ed a voter approved inc adjusted voter approved id by applying the voter	d increase (L approved in	ine 17) in	order to generate	
	Page, Line	ate computed on the Informational S BB if this is a new rate or a tempor Line 17, then Line 9, otherwise			n existing le	y, otherw	vise, on the Summary	
19.	Total reve	nod Single Rate Calculation for Vo nue allowed (If no increase of/by/to ne 18 x Line 15 / 100)			, otherwise 1	nformatio	nal	
	Adjusted c	urrent year assessed valuation (In						····
21.	rrior meth	od single increased rate (Line 191	iotal / Line 201	iotat x 100)				
	(Form R	evised 12-2017)	Informatio	nal Form B, Page 2 of				



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 With a Separate Rate on Each Subclass of Property

Name of School District	School District Code	Purpose of Levy

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 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 coiling. Revised forms must be filed with the State Auditor before or at the time the recouprnent 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 recouptment process.

<u>Certification</u>

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 G, Page 1 of 5	

15 CSR 40-3—ELECTED OFFICIALS

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 With a Separate Rate on Each Subclass of Property

	Name of School District	School Di	istrict Code		Purpose	ofLevy
	_		Real Estate		_	
	-	, <u>Residential</u>	Agriçultural	Commercial	Personal Property	Total
	20 - Complete lines 1 through 16 for the third prior year (if a	-limble) Makes	and this section for	abulation a recomm	ent of the fourth or older i	nring vear(s).
Year	20 - Complete lines I through 16 for the tated prior year (1 4)	policables, make a c	opy of this section of the	Catchiating a recoupin		Junion
1.	Revised locally assessed valuation after the changes to 20 tax rates 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 F)					
3.	Revised permissible local assessed tax revenue ((Line 1 x Line 2)/100)					
4.	Original tax rate ceiling (Certified) (Original Summary Page, Line F)					
5.	Total locally assessed tax revenue actually produced $((Line \perp x, Line 4)/100)$					
6,	Revenue loss due to local assessment reduction (Line 3 - Line 5)					
7.	Estimated lost revenue from state assessed property due to revised rates or state assessment reductions This amount must be estimated by the district.		·			
8.	Total lost revenue to be recouped (Linc 6 + Line 7) If there are no negative values, copy Line 8 values to Line 16 and skip Lines 9-15.					
9.	Additional revenue that was received (Pull down negative values from Line 8)					
1 0 .	Revised locally assessed valuation if Line $8 > 0$ (Line 1 if Line $8 > 0$)					
11.	Relative ratio of Line 10 ratio of assessed valuation of each subclass to the total (Line 10/Line 10 total)					
12.	Allocate the difference on Line 8 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 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(cs) to allocate the remaining negative values they should be allocated using the relative ratio process again. If there is only positive values remaining, copy Line 13 values to Line 16 and skip Lines 14-15.					
14.	Relative ratio of Line 9 (Line 9/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 13 total x Line 14) Copy Line 15 values to Line 16.	.				
16.	Total lost revenue allowed to be recouped					

Form G, Page 2 of 5



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 With a Separate Rate on Each Subclass of Property

	Name of School District	School D	istrict Code		Purpose of	Levy
			Real Estate		-	
	-	Residential	Agricultural	Commercial	Personal Property	Total
<u>Yea</u>	20 - Complete lines 17 through 32 for the second prior year f	if applicable).				
1 7 .	Revised locally assessed valuation after the changes to 20 tax rates have been made (Revised Form A, Line 1)					
18.	Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F)					
19.	Revised permissible local assessed tax revenue ((Line 17 x Line 18)/100)					
20,	Original tax rate ceiling (Certified) (Original Summary Page, Line F)					
21.	Total locally assessed tax revenue actually produced ((Line 17 x Line 20)/100)					
22.	Revenue loss 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 estimated by the district.					
24.	Total lost revenue to be recouped (Linc 22 + Line 23) If there are no negative values, copy 1 inc 24 values to Line 32 and skip Lines 25-31.					
25,	Additional revenue that was received (Pull down negative values from Line 24)					
26.	Revised locally assessed valuation if Line $24 > 0$ (Line 17 if Line $24 > 0$)					
27.	Relative ratio of Line 26 ratio of assessed valuation of each subclass to the total (Line 26/Line 26 total)					
28.	Allocate the difference on Line 24 based on the relative ratio on Line 27 (Line 25 x Line 27)					
29.	Adjusted lost revenue (Line 24 + Line 28) 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(cs) to allocate the remaining negative values they should be allocated using the relative ratio process again. If there are only positive values remaining, copy Line 29 values to Line 32 and skip Lines 30-31.	, 				
30,	Relative ratio of Line 25 (Line 25/Line 25 total)					
31,	Allocate the difference on Line 29 (only if all of Line 29 values are negative) based on the relative ratio on Line 30 (Line 29 total x Line 30) Copy Line 31 values to Line 32.					
32	Total lost revenue allowed to be recouped					

Form G, Page 3 of 5

15 CSR 40-3—ELECTED OFFICIALS

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 With a Separate Rate on Each Subclass of Property

Name of School District		School District Code			Purpose of Levy		
		Real Estate					
	-	Residential	Agricultural	Commercial	Personal Property	[Tota]	
	-	Representation					
Yea	<u>r 20 - Complete lines 33 through 48 for the prior year (if appli</u>	icable).					
3.	Revised locally assessed valuation after the changes to 20 tax rates have been made (Revised Form A, Line 1)						
4.	Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F)						
5.	Revised permissible local assessed tax revenue ((Line 33 x Line 34)/100)	·					
6,	Original tax rate ceiling (Certified) (Original Summary Page, Line F)						
7.	Total locally assessed tax revenue actually produced ((Line 33 x Line 36)/100)						
88.	Revenue loss due to local assessment reduction (Line 35 - Line 37)						
9.	Estimated lost revenue from state assessed property due to revised rates or state assessment reductions This amount must be estimated by the district.						
0.	Total lost revenue to be recouped (Line 38 + Line 39) If there are no negative values, copy Line 40 values to Line 48 and skip Lines 41-47.						
1.	Additional revenue that was received (Pull down negative values from Line 40)		· · · <u>-</u> · · · · · · · · · · · ·				
2.	Revised locally assessed valuation if Line $40 > 0$ (Line 33 if Line $40 > 0$)						
3.	Relative ratio of Line 42 ratio of assessed valuation of each subclass to the total (Line 42/Line 42 total)						
4.	Allocate the difference on Line 40 based on the relative ratio on Line 43 (Line 41 x Line 43)						
5.	Adjusted lost revenue (Line $40 + \text{Line } 44$) 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 values they should be allocated using the relative ratio process again. If there are only positive values remaining, copy Line 45 values to Line 48 and skip Lines 46-47.	<u>-</u>					
6.	Relative ratio of Line 41 (Line 41/Line 41 total)						
7.	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.						
8	Total lost revenue allowed to be recouped						

Form G, Page 4 of 5



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 With a Separate Rate on Each Subclass of Property

Name of School District		School District Code			Purpose of Levy		
		Real Estate			_		
		Residential	Agricultural	Commercial	Personal Property	Total	
Dete	ermination of Recoupsent Rates						
49.	Total revenue loss (Line 16 + Line 32 + 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 state assessed property due to revised rates or state assessment reductions This amount must be estimated by the district.				=		
56,	Adjusted lost revenue (Line $49 + 1.ine 54 + 1.ine 55$) 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(cs) to allocate the remaining negative values they should be allocated using the relative ratio process again. If there are only positive values remaining, copy Line 56 values to Line 59 and skip Lines 57-58.			-			
57.	Relative ratio of Line 50 (Line 50/Line 50 total)		· ·			· .	
58.	Allocate the difference on Line 56 (only if all of Line 56 values are negative) based on the relative ratio on Line 57 (Line 56 total x Line 57) Copy Line 58 values to 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.	Rate(s) to be levied to partially or folly recoup the loss ((Line 60/Line 51)x 100)						

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

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

Form G, Page 5 of 5

	rm H - Calculation of Second and/or Third Year of Re r Compliance with Section 137.073.3(2)(a) and (b) RS	•				(20)	
	r School Districts with a Separate Rate on Each Subc					(20)	
Na	me of School District	School Di	strict Code	- ·	Purpose	of Levy	
As	sessment reductions ordered after tax rates are set may	result in a loss of				separate recoupment rate may b	
	ied in a subsequent year to replace the revenue lost (see						
one	e year. A three-year period following the year in which	h the loss occurred	is allowed by st	atute for recouping	ng the lost reven		
use	ed to document the revenue remaining to be recouped and	d the allowable ree	oupment rate wh	en there is a earry	over.		
Co	mputation of Recoupment Rate	Residential	Agricultural	Commercial	Personal	Total	
1.	Total revenue lost due to assessment reductions		- tgittenturin				
	(Prior year 20 Form G. Line 28)						
2.	Revenue recouped in prior year(s)		í				
	20 year						
	 Assessed valuation (tocally assessed only) 						
	 Recoupment rate (Certified) 		1				
	 Revenue recouped (Line 2a x 2b/100) 						
	 Revenue recouped from state assessed property 						
	20 year						
	e. Assessed valuation (locally assessed only)						
	f. Recoupment rate (Certified)						
	g. Revenue recouped (Linc 2e x 2f/100)						
_	h. Revenue recouped from state assessed property						
3.	Total revenue recouped in prior year(s)						
4.	(Line 2c + Line 2d + Line 2g + Line 2h) Revenue remaining to be recouped	v					
4.	(Line 1 - Line 3)						
5.	Revenue desired to be recouped in the current year						
	The law provides for recoupment no further back than			i j			
	third prior year. Any lost revenue from the third prior		I				
	not recouped will be waived. (Must be \leq Line 4)	•					
6.	Estimated amount of current collections from state	assessed property	for recoupment	loss			
	This amount must be estimated by the school district.			ļ			
7.	Revenue to be recouped from locally assessed prope (Line 5 - Line 6)	erty in the current	year 				
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/Line 8 x 100) Enter these rates on the current year						
	Summary Page, Line L						
Co	rtification						
1, 0	he undersigned hereby do certify that the data set forth be	elow is true and acc	curate to the best	of my knowledge	e and beliel.		
Name of School District		Telephone			Signature		
Sch	nool District Code	Date			Print Name		
Dee	more of Lange						
гш	pose of Levy						

Form H