

Rules of Elected Officials

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

Title	J	Page
15 CSR 40-3.010	Bond Registration	3
15 CSR 40-3.020	Reasonable Notice for Bonds Sold at Public Sale	3
15 CSR 40-3.030	Annual Financial Reports of Political Subdivisions	3
15 CSR 40-3.040	Revision of Property Tax Rates by School Districts (Rescinded August 6, 1992)	4
15 CSR 40-3.050	Revision of Property Tax Rates by Political Subdivisions Other Than School Districts (Rescinded August 6, 1992)	4
15 CSR 40-3.060	Revision of 1986 Property Tax Rates by School Districts (Rescinded August 6, 1992)	4
15 CSR 40-3.070	Revision of 1986 Property Tax Rates by Political Subdivisions Other Than School Districts (Rescinded August 6, 1992)	4
15 CSR 40-3.080	Revision of 1987 Property Tax Rates by School Districts (Rescinded August 6, 1992)	4
15 CSR 40-3.090	Revision of 1987 Property Tax Rates by Political Subdivisions Other Than School Districts (Rescinded August 6, 1992)	4
15 CSR 40-3.100	Revision of Property Tax Rates by School Districts (Rescinded February 28, 2001)	4
15 CSR 40-3.110	Revision of Property Tax Rates by Political Subdivisions Other Than School Districts (Rescinded February 28, 2001)	4
15 CSR 40-3.120	Calculation and Revision of Property Tax Rates (Rescinded November 30, 2016)	4
15 CSR 40-3.125	Calculation and Revision of Property Tax Rates by School Districts	4
15 CSR 40-3.130	Calculation and Revision of Property Tax Rates by School Districts Calculating a Separate Property Tax Rate for Each Sub-Class of Property	
15 CSR 40-3.135	Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts	34



2

15 CSR 40-3.140	Calculation and Revision of Property Tax Rates by School Districts that Calculate a Single Property Tax Rate Applied to All Property	63
15 CSR 40-3.150	Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts Calculating a Separate Property Tax Rate for Each Sub-Class of Property	63
15 CSR 40-3.160	Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts that Calculate a Single Property Tax Rate Applied to All Property	63
15 CSR 40-3.170	Addendum Filed with the Auditor's Office	63
15 CSR 40-3.180	Municipal Court Certifications Filed with the Auditor's Office	66



Title 15—ELECTED OFFICIALS

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

15 CSR 40-3.010 Bond Registration

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

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

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

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

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

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

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

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

AUTHORITY: section 29.100, RSMo 2000, and section 108.240, RSMo Supp. 2011.*

Original rule filed May 11, 1982, effective Aug. 12, 1982. Amended: Filed Jan. 24,

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

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

15 CSR 40-3.030 Annual Financial Reports of Political Subdivisions

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

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



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

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

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

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

(Rescinded August 6, 1992)

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

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

(Rescinded August 6, 1992)

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

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

(Rescinded August 6, 1992)

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

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

(Rescinded August 6, 1992)

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

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

(Rescinded August 6, 1992)

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

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

(Rescinded August 6, 1992)

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

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

(Rescinded February 28, 2001)

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

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

(Rescinded February 28, 2001)

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

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

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

(Rescinded November 30, 2016)

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

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

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

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



STATE SERVING	PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Summary Page For School Districts Levying a Single Rate on All Property				XX/XX/20XX (20XX)
	MISSOURI				
		Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
		The final version of this form MUST	be sent to the county clerk.		
on thi subdi staten	s 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 no longer use the lowered tax rate ceiling to calcunce justifying its action prior to setting and certife that would be allowed had there been no previous to the setting and certife that would be allowed had there been no previous transfer to the setting and certife that would be allowed had there been no previous transfer to the setting and certife that would be allowed had there been no previous transfer to the setting and	previous even numbered year(s). If in an even late its tax rate, it can hold a public hearing and ying its tax rate. The information in the Informa	numbered year, the political pass a resolution, a policy tional Data, at the end of these	For Political Subdivision Use in Calculating its Tax Rate
A.		ax rate ceiling as defined in Chapter 137, RS nt year (Prior year Summary Page, Line F minus			
B.		ar rate computed pursuant to Article X, Sproved increase (Form A, Line 22)	Section 22, of the Missouri Constitution and	1 Section 137.073, RSMo,	
C.	Amount of r	rate increase authorized by voters if s	ame purpose (Form B, Line 8)		
	OR				
		the total operating levy up to \$2.75 pe ool Board decided to use Amendment 2			
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	most recent voter approved rate		
F.		ar tax rate ceiling maximum legal rate divisions tax rate (Lower of Line D or H			
G1.	Circle the typ	ed Proposition C (sales tax) reduction pe of waiver your district has y of the DESE Prop C Reduction Work	Full Partial No	fapplicable	
G2.		equired reduction 1st class charter co he county(ies) taken from tax rate ceilin		an estimated non-binding	
H.		ary reduction by school district taken A voluntary reduction taken in an even number		or the following year.	
I.	Plus allowal	ble recoupment rate added to the tax ra	ate ceiling (Line F) If applicable, attach I	Form G or H.	
J.	Tax rate to l	be levied (Line F - Line G1 - Line G2 - Line G3 - Line	ne H + Line I)		
AA.	Rate to be le	evied for debt service, if applicable (For	m C, Line 12)		
BB.		special purpose rate authorized by vo 8 if a different purpose)	ters after the prior year tax rates were set		
Cert	ification				
	undersigned,	(1)	Office) of	(School District)	levying a rate in
,		·`	the data set forth above and on the acc		•
oest o	of my knowled	dge and belief. Please complete Line G			
	(Date)	(Signature)	(Print Name)	I (Teleph	one)
Pron	` ′	oe entered on tax books by the county		(1 cicpii	
_		fication from the political subdivision		AA BB	
Section	on 137.073.7 l	RSMo, states that no tax rate shall be exforegoing provisions of this section.			vision has
		-			

(Form Revised 04-2021)

Summary Page



MISSOURI	Form A For School Distric	cts Levying a S	Single	Rate on All Property		(20
	Name of Political Su	bdivision		Political Subdivision Code	Purpose of Levy	
	The final version of	this form MUS	T be s	ent to the county clerk.		
	Computation of reas	sessment growth	and ra	te for compliance with Article X, Se	ection 22, and Secti	on 137.073, RSMo.
1. (20) Cur	rent year assessed va	luation				
	current locally assesse of equalization.	d valuation obta	ined fro	om the county clerk, county assessor	r, or comparable of	fice finalized by the
(a)		+	(b)		=	
· · · · ·	(Real Estate)		•	(Personal Property)	-	(Total)
2. Assessed va	aluation of new const	ruction & impr	oveme	nts		
2(a) - Obtai	ned from the county cl	erk or county as	sessor			
2(b) - Incre	ase in personal propert	y, use the formu	la liste	l under Line 2(b)		
(a)		+	(b)		: = ,	
*	(Real Estate)		•	Line $1(b) - 3(b) - 5(b) + 6(b) + 7(b)$ If Line 2b is negative, enter zero	<u> </u>	(Total)
	alue of newly added to om the county clerk or					
(a)		+	(b)		·	
	(Real Estate)			(Personal Property)		(Total)
(Line 1 tota	urrent year assessed al - Line 2 total - Line 3 or year assessed valua	3 total)				<u> </u>
. —	or year locally assessed		ned fro	m the county clerk, county assessor	, or comparable of	ice finalized by the loc
` > * COMP				ar Form A, Line 1, then revise the parties are ceiling on this year's Summar		orm to recalculate the
			/1 \		=	
		+	(b)		_	
prior year ta	(Real Estate)	+	(b)	(Personal Property)	-	(Total)
prior year ta (a) 6. Assessed va	(Real Estate) alue of newly separat om the county clerk or	· · · · · · · · · · · · · · · · · · ·	(b)	(Personal Property)		(Total)
prior year ta (a) 6. Assessed va	alue of newly separat	· · · · · · · · · · · · · · · · · · ·	(b)			(Total)
prior year ta (a) 6. Assessed va obtained from	alue of newly separat	· · · · · · · · · · · · · · · · · · ·		(Personal Property)		(Total)
6. Assessed va obtained from	alue of newly separat om the county clerk or (Real Estate)	+ lly assessed in p	(b)		= ear	
6. Assessed va obtained from	alue of newly separate on the county clerk or (Real Estate)	+ lly assessed in p	(b)	(Personal Property) ar, but state assessed in current y	= - ear =	
6. Assessed variobtained from obtained from	alue of newly separate on the county clerk or (Real Estate)	+ lly assessed in p	(b)	(Personal Property) ar, but state assessed in current y	= - ear =	
6. Assessed vs obtained from (a) 7. Assessed vs obtained from (a) 8. Adjusted p	(Real Estate) alue of property local om the county clerk or	ty assessed in p county assessor +	(b)	(Personal Property) ar, but state assessed in current y	= ear = -	(Total)

Form A, Page 1 of 2



The state of the s	PRO FORMA - STATE AUDITOR'S REV Form A For School Districts Levying a Single Rate		MITTED	(20_
	Name of Political Subdivision Politi	ical Subdivision Code	Purpose of Levy	
	The final version of this form MUST be sent to	the county clerk.		
	Computation of reassessment growth and rate for	compliance with Article	K, Section 22, and Section	on 137.073, RSMo.
year, the politica resolution, a pol	his page takes into consideration any voluntary reduction(s) taken in p il subdivision wishes to no longer use the lowered tax rate ceiling to ca icy statement, or an ordinance justifying its action prior to setting and ata, at the end of these forms, provides the rate that would be allowed ered year(s).	alculate its tax rate, it can hold a p certifying its tax rate. The inform	public hearing and pass a sation in the	For Political Subdivision Use in Calculating its Tax Rate
assesse	stage increase in adjusted valuation of existing proper divaluation - Line 8 / Line 8 x 100)	ty in the current year over	the prior year's	
`	se in Consumer Price Index (CPI) certified by the Sta	te Tax Commission		
11. Adjust	ed prior year assessed valuation (Line 8)		-	
12. (20)	Tax rate ceiling from prior year (Summary Page, Lin	e A)	•	
13. Maxin (Line 1	num prior year adjusted revenue from locally assesse $1 \times \text{Line } 12 / 100$)	ed property that existed in	both years	
14. Maxin provide	num prior year revenue from state assessed property ed by the Department of Elementary & Secondary Educ	before reductions, ation (DESE)		
15. Total a	adjusted prior year revenue (Line 13 + Line 14)			
The pe	ited reassessment revenue growth reentage entered on Line 16 should be the lower of the enegative figure on Line 9 is treated as a 0 for Line 16 per	actual growth (Line 9), the urposes. Do not enter less	CPI (Line 10), or than 0 or more than	
17. Additi	onal revenue permitted (Line 15 x Line 16)			
	revenue permitted in current year roperty that existed in both years (Line 15 + Line 17)			
The scl multip	ted current year revenue from state assessed proper hool district should use its best estimate. (i.e. same amo lied by the percentage increase in state assessed valuation ucated guess) If this amount declines substantially from	unt as Line 14, current year on per the State Tax Comm	nission, or using the	
docum	entation to explain the reasons for such difference.			
9a. New co	onstruction and improvements (Line 19 - Line 14, if r	negative enter 0)		
	ed estimated current year revenue from state assess 9 - Line 19a)	ed property before reduct	ions	
	revenue permitted in current year from existing local 8 - Line 19b)	ly assessed property *		
21. Adjust	ed current year assessed valuation (Line 4)			
(Line 2	num tax rate permitted by Article X, Section 22, and 0 / Line 21 x 100)	Section 137.073, RSMo		
	a fraction to the nearest one/one hundredth of a cent. this rate on the Summary Page, Line B.			
To compute property), mul	the total property tax revenues billed for the current year (inclining Line 1 by the rate on Line 22 and divide by 100. The pro-	luding revenues from all new operty tax revenues billed wo	construction and improve uld be used in estimating b	ments and annexed oudgeted revenues.

Form A, Page 2 of 2



	PRO FORMA - STATE AUDIT Form B For School Districts Levying a S	MITTED	xx/xx/20xx (20XX)	
	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
	The final version of this form MUS	ST be sent to the county clerk.	1	
	Calculation of New Voter Approved	·		
existing tax or ap	oproved a new tax. Form B is designed	subdivisions may have held elections was document the election.	where the voters approved an	increase to an
1. Date of ele				
2. Ballot lan Attach a sa		ed to the voters exactly as it appeared or	n the ballot.	
3. Election re4. Expiration Enter the la		licable.	(Yes)	(No)
5. New Prop	osition C waiver			
	hether the district obtained a new waive n C Reduction.	er to eliminate part or all of the required		
Indicate tl	ne election results on the Proposition	C waiver	(Yes)	(No)
	f increase approved by voters ase/decrease of/by") OR		(a)	
Stated Rat (An "incres	te Approved by Voters ase/decrease to")		(b)	
	tax rate ceiling or voluntarily reduce Page, Line A if increase to an existing r	d rate to apply voter approved increa ate, otherwise 0)	se to	
	roved increased tax rate to adjust ease of/by" ballot, Line 6a + Line 7, if a	in "increase to" ballot, Line 6b)		

(Form Revised 04-2021)

Form B



		PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Form C For School Districts Levying a Single Rate on All Property					
		Name of Political Subdivision	Political Subdivision Code	Purpose of Levy			
		The final version of this form MUST be so	ent to the county clerk.	-			
		Debt Service Calculation for General Obliga	ation Bonds Paid for with Property	Taxes			
remain o	outstandi	debt service will be considered valid if, after r ng, and the debt fund reserves do not exceed	the following year's payments.				
		ty taxes are levied and collected on a calendar ng calendar year data.	r year basis (January - December),	it is recommended that this levy			
	(Form A	arrent year assessed valuation obtained from a, Line 1 total)	•	sor			
2. Amount required to pay debt serive requirements during the next calendar year (i.e. Assuming the current year is year 1, use January - December year 2 payments to complete the year 1 Form C) Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agent or paying agent due during the next calendar year.							
3. Estimated costs of collection and anticipated delinquencies (i.e. collector fees & commissions & assessment fund withholdings) Experience in prior years is the best guide for estimating uncollectible taxes. It is usually 2% to 10% of Line 2 above.							
4.	(i.e. Ass the year any defa	able reserve up to one year's payment numing the current year is year 1, use January 1 Form C) It is important that the debt service talt on the bonds. payments for the year following the next cale	e fund have sufficient reserves to p	prevent			
5.	Total re	equired for debt service (Line 2 + Line 3 + I	Line 4)				
6.	Show the current is estimated	ated balance at end of current calendar yes to anticipated bank or fund balance at Decembalance minus the amount of any principal or the dinvestment earning due before December 3 ax into this amount.	ber 31st of this year (this will equal interest due before December 31st	t plus any			
7.	Line 6 i paymen year's p	by tax revenue required for debt service (Liss subtracted from Line 5 because, the debt service ts required for the next calendar year (Line 2) ayment (Line 4). Any current balance in the finents so it is deducted from the total revenues	rvice fund is only allowed to have to and the reasonable reserve of the und is already available to meet the	following ese			
8.	(Januar estimate	ted revenue from state assessed property for y - December) - must be estimated by the some would be the same amount as the state asses fund in the prior year.	hool district. In most instances a ge	bood			
9.	Revenu	e required from locally assessed property	for debt service (Line 7 - Line 8)	<u> </u>			
10.		tation of debt service tax rate (Line 9 / Line a fraction to the nearest one/one hundredth of					
		luntary reduction by school district					
12.		rate to be levied for debt service purposes his rate on Line AA of the Summary Page	* (Line 10 - Line 11)				
		ax rate levied may be lower than the rate com- ce the debt requirements.	puted as long as adequate funds are	e available			

Form C





PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Data

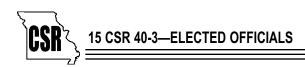
For School Districts Levying a Single Rate on All Property

XX/XX/20XX (20XX)

	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
been	page shows the information that would have been on the line items for the aken in prior even numbered year(s). The information on this page should be any voluntary reduction(s) taken in prior even numbered year(s) and follows	I not be used in the current year unless the	taxing authority wishes to	Based on Prior Year Tax Rate Ceiling as if No
Step	The governing body should hold a public hearing and adopt a resol setting and certifying its tax rate.	lution, a policy statement, or an ordinance	justifying its action prior to	Voluntary Reductions
Step	Submit a copy of the resolution, policy statement, or ordinance to t Informational Summary Page	the State Auditor's Office for review.		were Taken
A.	Prior year tax rate ceiling (Prior year Informational Summar	y Page, Line F)		
В.	Current year rate computed (Informational Form A, Line 2:	2 below)		
C.	Amount of increase authorized by voters for current ye	ear (Informational Form B, Line 8 be	low)	
D.	Rate to compare to maximum authorized levy (Line B if	no election, otherwise Line C)		
E.	Maximum authorized levy Greater of the 1984 rate or most received	nt voter approved rate		
F.	Tax rate ceiling if no voluntary reductions were taken i	n a prior even numbered year(l	Lower of Line D or E)	
	<u>Informational Form A</u>			
9.	Percentage increase in adjusted valuation (Form A, Line	4 - Line 8 / Line 8 x 100)		
10.	Increase in Consumer Price Index (CPI) certified by the S	State Tax Commission		
11.	Adjusted prior year assessed valuation (Form A, Line 8)			
12.	(2019) Tax rate ceiling from prior year (Informational Su	ımmary Page, Line A from above	e)	
13.	Maximum prior year adjusted revenue from locally asse	essed property that existed in both y	ears (Line 11 x Line 12 / 100)	
14.	Maximum prior year adjusted revenue from state assess	ed property before reductions, pro	ovided by DESE	
15.	Total adjusted prior year revenue (Line 13 + Line 14)			
16.	Permitted reassessment revenue growth The percentage entered on Line 16 should be the lower of the actor A negative figure on Line 9 is treated as a 0 for Line 16 purposes.			
17.	Additional reassessment revenue permitted (Line 15 x Lin	ne 16)		
18.	Total revenue permitted in current year from property that	t existed in both years (Line 15 + Lin	ne 17)	
19.	Estimated current year revenue from state assessed pro	perty before reductions, estimated	d by school district	
19a	New construction and improvements (Line 19 - Line 14,	if negative enter 0)		
	Adjusted estimated current year revenue from state ass		s (Line 19 - Line 19a)	
	Revenue permitted from existing locally assessed prope			
	Adjusted current year assessed valuation (Form A, Line 4			
22.	Maximum tax rate permitted by Article X, Section 22, a taken (Line $20 / \text{Line } 21 \times 100$)	and Section 137.073, RSMo, if n	o voluntary reduction was	
	<u>Informational Form B</u>			
7.	Prior year tax rate ceiling to apply voter approved incr (Informational Summary Page, Line A if increase to an existing r			
8.	Voter approved increased tax rate to adjust (If an "increase of/by" ballot, Form B, Line 6a + Line 7, if an "increase to	o" ballot, Form B, Line 6b)		

(Form Revised 04-2021)

Informational Data



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 of	on All Property		(20)
Name of School District	School District Code	Purpose of Levy	
court or are due to clerical corrections, the A political subdivision may document these	existing tax rate ceiling may be revise changes by filing revised copies	decisions of the State Tax Commission or a ised to compensate for the changes described of each of the tax rate forms for each year ritten explanation of the revised should be at	d above.
- ·	• • • • • • • • • • • • • • • • • • • •	ate forms to determine the revised assessed verbefore or at the time the recoupment form is	
	prior year(s) affected by the revision	additional tax for up to three years to recons. The steps below determine if a recoupoup in the current year.	-
Start with the oldest prior year (if applica	ible) and work forward to the pre	sent.	
Please provide a written explanation in the be eligible for the recoupment process.	space below (or by attaching an ex	planation) as to why the political subdivisio	n would
CERTIFICATION			
, the undersigned hereby do certify that the sest of my knowledge and belief.	data set forth on the accompanying	g forms is true and accurate to the	
Name of School District	Telephone	Signature	
School District Code	Date	Print Name	
Purpose of Levy			
anguage or serij			

Form G, Page 1 of 2



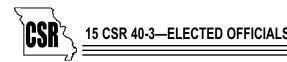
Form G - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken For Compliance with Section 137.073.3(2)(a) and (b) RSMo For School Districts Levying a Single Rate on All Property

For	School Districts Levying a Single Rate on All Prop	perty			(20)
	Name of School District	School District Co	de	Purpose of	Levy
loi	e: List additional prior year(s) in separate colur	nns, if needed.	G		
		Prior Year (20)	Second Prior Year (20)	Third Prior Year (20)	
	Revised locally assessed valuation after the changes to prior year(s) (Revised Form A, Line 1total)				
	Revised tax rate ceiling after the revision to the assessed valuation was mad (Revised Summary Page, Line F)	e			
	Revised permissible locally assessed tax revenue (Line 1 x Line 2/100)				
١.	Revised locally assessed valuation (Form G, Line 1 total)				
5.	Original tax rate ceiling (Certified) (Original Summary Page, Line F)				
	Total locally assessed tax revenue actually produced (Line 4 x Line 5/100)				
	Total lost revenue from local assessment reduction (Line 3 - Line 6)	**************************************			
	Estimated lost revenue from state assessed property due to revised rates or state assessment reductions. This amount must be estimated by the District				
-	Total lost revenue allowed to be recouped (Line 7 + Line 8)				
	Total lost revenue (Line 9 total)			_	
	Revenue desired to recoup in current year (Do not enter less than Line 9 for the oldest prior	year (20) nor m	nore than Line 10)	_	
	Estimated amount of current collections from state assessed property for recoupment of This amount must be estimated by the District.	f loss		-	
	Amount to be recouped from locally assessed p	property (Line 11	- Line 12)	_	
	Total current year (20) locally assessed value (Current (20) Form A, Line 1)	ation		_	
	Rate to be levied to partially or fully recoup the Enter this rate on the current year (20) Summa	`	ne 14 x 100)		
	Complete lines 16 and 17 if Line 11 is less than Form H will need to be completed to continue Portion of revenue on Line 9 for prior year (20_	this recoupment i			
	Portion of revenue on Line 9 for prior year (20_	-		_	

Form G, Page 2 of 2

Signature

Print Name



Name of School District

School District Code

Purpose of Levy

14

Form H - 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 Total 1. Total revenue lost due to assessment reductions (Form G, Line 10) 2. Revenue recouped in prior year(s) 20___ year a. Assessed valuation (locally assessed only) b. Recoupment rate (Certified) c. Revenue recouped (Line 2a x Line 2b/100) d. Revenue recouped from state assessed property year c. Assessed valuation (locally assessed only) f. Recoupment rate (Certified) g. Revenue recouped (Line 2e x Line 2f/100) h. Revenue recouped from state assessed property 3. Total revenue recouped in prior 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 (Linc 5 - Line 6) Total current year assessed valuation obtained from the county clerk or assessor (Form A, Line 1) Rate(s) to be levied to partially or fully recoup the lost revenue (Linc 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.

Form H

Telephone

Date



THE STATE OF THE S
ISSOUR

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

XX/XX/20XX (20XX)

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

Political Subdivision Code Name of Political Subdivision Purpose of Levy The final version of this form MUST be sent to the county clerk.

BB. Additional special purposed rate authorized by voters after the prior year tax rates were set (Form B, Line 9 & Line 12 prior method if a different purpose) CERTIFICATION I, the undersigned, (Office) of (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification. (Date) (Signature) (Print Name) (Telephone) Proposed rate to be entered on tax books by county clerk	rhe information to complete the Summary rage is available from consideration any voluntary reduction(s) taken in previous even receiling to calculate its tax rate, it can hold a public hearing and particle information on the Informational Summary Page, at the end of an even numbered year(s).	numbered year(s). If it ass a resolution, a pol	in an even numbered ye licy statement, or an ord	ar, the political si linance justifying	ubdivision wishes to its action prior to se	no longer use the etting and certifyi	e lowered tax rate ng its tax rate.
Residential Agriculture Commercial Property Single Rate A Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F in even numbered year) prior year Summary Page, Line F in even numbered year or prior year Summary Page, Line F in even numbered year or prior year Summary Page, Line F in even numbered year or prior year Summary Page, Line F in even numbered year or prior year Summary Page, Line F in even numbered year or prior year Summary Page, Line F in even numbered year or prior year Summary Page, Line F in even numbered year or prior year Summary Page, Line F in even numbered year or prior year Summary Page, Line F in even numbered year or prior year Summary Page, Line F in even numbered year or prior year Summary Page, Line F in even numbered year or prior method) C. Amount of rate increase authorized by voters if same purpose (From B, Line 9 & Line 12) prior method) OR B. Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C) E. Maximum authorized levy greater of the 1984 rate or most recent voter approved rate F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws G. 1. Less required Proposition C (sales tax) reduction taken from tax rate ceiling (Line B) and taken a copy of the DESE Prop C Reduction Worksheet if there is no waiver. G. 2. Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F) WARNING: A voluntary reduction hasen in an even numbered year will lower the act an eciling the following year. If the page of the DESE Prop C Reduction Worksheet if there is no waiver. Proposed rate to be levied die ne following year. If the page of the				Real Estate		Damanal	Dui au Mathad
A. Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F in seven numbered year or prior year Summary Page, Line F in even numbered year or prior year Summary Page, Line F in even numbered year or prior year Summary Page, Line F in even numbered year or prior year Summary Page, Line F in even numbered year or prior year Summary Page, Line F in even numbered year or prior year Summary Page, Line F in even numbered year or prior year Summary Page, Line F in even numbered year or prior with the control of the control of the page of the control of the page of the control of the page of			Residential		Commercial		
B. Current year rate computed pursuant to Article X. Section 22, of the Missouri Constitution and Section 137.073 RSMs. if no voter approved increase (Form A. Line 41 & Line 27 prior method) C. Amount of rate increase authorized by voters if same purpose (Form B. Line 9 & Line 12 prior method) OR Increase of the total operating levy up to \$2.75 per Amendment 2, if applicable Date the School Board decided to use Amendment 2: D. Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C) E. Maximum authorized levy greater of the 1984 rate or most recent voter approved rate F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws G. 1. Less required Proposition C (sales tax) reduction taken from tax rate ceiling (Line F), if applicable. Circle the type of waiver your district has. Full Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver. G. 2. Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ties) taken from tax rate ceiling (Line F) H. Less voluntary reduction by school district taken from tax rate ceiling (Line F) will lower the tax race ceiling reduction taken from tax rate ceiling (Line F) H. Less voluntary reduction by school district taken from tax rate ceiling (Line F) H. Less voluntary reduction by school district taken from tax rate ceiling (Line F) H. Less voluntary reduction by school district taken from tax rate ceiling (Line F) H. Less voluntary reduction by school district taken from tax rate ceiling (Line F) H. Less voluntary reduction by school district taken from tax rate ceiling (Line F) H. Less voluntary reduction by school district taken from tax rate ceiling (Line F) H. Less voluntary reduction by school district taken from tax rate ceiling (Line F) H. Less voluntary reduction by school district taken from tax rate ceiling (Line F) H. Less voluntary reduction by school district taken from tax rate ceiling (Li	year (Prior year Summary Page, Line F minus Line I	H in odd numbered	ed if prior year data			1 ,	
C. Amount of rate increase authorized by voters if same purpose (Form B., Line 9 & Line 12 prior method) OR Increase of the total operating levy up to \$2.75 per Amendment 2, if applicable Date the School Board decided to use Amendment 2: D. Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C) E. Maximum authorized levy greater of the 1984 rate or most recent voter approved rate F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws G. 1. Less required Proposition C (sales tax) reduction taken from tax rate ceiling (Line F), if applicable. Circle the type of waiver your district has. Full Partial No Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver. G. Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(es) taken from tax rate ceiling (Line F) H. Less voluntary reduction by school district taken from tax rate ceiling (Line F) WARNING: A voluntary reduction state in an even numbered year will lower the tax rate ceiling to the following year. I. Plus allowable recoupment rate added to tax rate eciling (Line F) H. applicable stank from Go If the following year. I. Plus allowable recoupment rate added to tax rate eciling (Line F) H. applicable stank from Go If applicable (from C, Line 12) BB. Additional special purposed rate authorized by voters after the prior year tax rates were set (Form B, Line 9 & Line 12 prior method if a different purpose) CERTIFICATION I. the undersigned, (Office) of (Political Subdivision) Levying a rate in (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification. (Date) (Rignature) Proposed rate to be entered on tax books by county clerk based on the certification from the political subd	B. Current year rate computed pursuant to Article	X, Section 22, of					_
(Form B, Line 9 & Line 12 prior method) OR Increase of the total operating levy up to \$2.75 per Amendment 2, if applicable Date the School Board decided to use Amendment 2: D. Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C) E. Maximum authorized levy greater of the 1984 rate or most recent voter approved rate F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws G. 1. Less required Proposition C (sales tax) reduction taken from tax rate ceiling (Line B), if applicable. Circle the type of waiver your district has. Full Partial No Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver. G. 2. Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(se) staken from tax rate ceiling (Line F) H. Less voluntary reduction by school district taken from tax rate even numbered year will lower the tax rate ceiling for the following year. J. Plus allowable recoupment rate added to tax rate ceiling (Line F) If applicable attach Form G or H. J. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I) AA. Rate to be levied for debt service, if applicable (Form C, Line 12) B. Additional special purposed rate authorized by voters after the prior year tax rates were set (Form B, Line 9 & Line 12 prior method if a different purpose) CERTIFICATION I, the undersigned, (Office) of (Political Subdivision) levying a rate in (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification. (Date) (Signature) Proposed rate to be entered on tax books by county clerk based on the certification from the political subdivision: Section 137.07.37 RSMo, states that no tax rate shall be Lines: J extended on the tax rolls by the county c	(Form A, Line 41 & Line 27 prior method)						
OR Increase of the total operating levy up to \$2.75 per Amendment 2, if applicable Date the School Board decided to use Amendment 2: D. Rate to compare to maximum authorized levy to determine tax rate ceiling (Jine B if no election, otherwise Line C) E. Maximum authorized levy greater of the 1984 rate or most recent voter approved rate F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws G. 1. Less required Proposition C (sales tax) reduction taken from tax rate ceiling (Line F), if applicable, Circle the type of waiver your district has. Full Partial No Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver. G. 2. Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F) H. Less voluntary reduction by school district taken from tax rate ceiling (Line F) WARNING: A voluntary reduction by school district taken from tax rate ceiling (Line F) H. Plus allowable recoupment rate added to tax rate ceiling (Line F) J. Tax rate to be levied for B. Line G2 - Line H + Line 1) AA. Rate to be levied for debt service, if applicable (Form C, Line 12) BB. Additional special purposed rate authorized by voters after the prior year tax rates were set (Form B, Line & Line 12 prior method if a different purpose) CERTIFICATION I, the undersigned, (Office) of (Political Subdivision) levying a rate in (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification. (Date) (Signature) (Print Name) (Telephone) Proposed rate to be entered on tax books by county clerk based on the certification from the political subdivision has complied with the foregoing provisions of the section.	C. Amount of rate increase authorized by voter	's if same purpose					
Date the School Board decided to use Amendment 2:							
Date the School Board decided to use Amendment 2: D. Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C) E. Maximum authorized Levy greater of the 1984 rate or most recent voter approved rate F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws G. 1. Less required Proposition C (sales tax) reduction taken from tax rate ceiling (Line F), if applicable. Circle the type of waiver your district has. Full Partial No Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver. G. 2. Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ses) taken from tax rate ceiling (Line F) H. Less voluntary reduction by school district taken from tax rate ceiling (Line F) WARNING: A voluntary reduction to the store that the star accelling of the following year. I. Plus allowable recoupment rate added to tax rate ceiling (Line F) H applicable taken from G or H. J. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H - Line H) B. Additional special purposed rate authorized by voters after the prior year tax rates were set (Form B, Line 9 & Line 12 prior method if a different purpose) CERTIFICATION I, the undersigned, (Office) of (Political Subdivision) Revying a rate in (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification. (Date) (Signature) (Print Name) (Telephone) Proposed rate to be entered on tax books by county clerk based on the certification from the political subdivision is certified on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section.		r Amendment 2	if applicable				
(Line B if no election, otherwise Line C) E. Maximum authorized levy greater of the 1984 rate or most recent voter approved rate F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws G. 1. Less required Proposition C (sales tax) reduction taken from tax rate ceiling (Line F), if applicable. Circle the type of waiver your district has. Full Partial No Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver. G. 2. Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F) H. Less voluntary reduction by school district taken from tax rate ceiling (Line F) WARNING A voluntary reduction by school district taken from tax rate ceiling (Line F) H. All tax rate to be levided (Line F- Line G1 - Line G2 - Line H + Line I) A. Rate to be levied (Line F- Line G1 - Line G2 - Line H + Line I) A. Rate to be levied (Line F- Line G1 - Line G2 - Line H + Line I) A. Rate to be levied for debt service, if applicable (Form C, Line 12) B. Additional special purposed rate authorized by voters after the prior year tax rates were set (Form B, Line 9 & Line 12 prior method if a different purpose) CERTIFICATION I, the undersigned, Levying a rate in (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification. (Date) (Signature) (Pint Name) (Telephone) Proposed rate to be entered on tax books by county clerk based on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section.			п аррпсавіс				
greater of the 1984 rate or most recent voter approved rate F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws G. 1. Less required Proposition C (sales tax) reduction taken from tax rate ceiling (Line F), if applicable. Circle the type of waiver your district has. Full Partial No Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver. G. 2. Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F) H. Less voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year. 1. Plus allowable recompment rate added to tax rate ceiling (Line F) If applicable attach Form G or H. 3. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H - Line D) AA. Rate to be levied (Line F - Line G1 - Line G2 - Line H - Line D) AA. Rate to be levied (Line F - Line G1 - Line G2 - Line H - Line D) AA. Rate to be levied for debt service, if applicable (Form C, Line 12) BB. Additional special purposed rate authorized by voters after the prior year tax rates were set (Form B, Line 9 & Line 12 prior method if a different purpose) CERTIFICATION (Office) of (Political Subdivision) levying a rate in (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification. (Date) (Signature) (Print Name) (Telephone) Proposed rate to be entered on tax books by county clerk based on the certification from the political subdivisions. Section 137.073.7 RSMo, states that no tax rate shall be Lines: J extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section.	(Line B if no election, otherwise Line C)	y to determine	tax rate ceiling				
maximum legal rate to comply with Missouri laws G. 1. Less required Proposition C (sales tax) reduction taken from tax rate ceiling (Line F), if applicable. Circle the type of waiver your district has. Full Partial No Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver. G. 2. Less 20% required reduction Ist class charter county school district NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F) H. Less voluntary reduction by school district taken from tax rate ceiling (Line F) WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year. 1. Plus allowable recompent rate added to tax rate ceiling (Line F) If applicable attach Form G or H. 1. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I) AA. Rate to be levied for debt service, if applicable (Form C, Line 12) BB. Additional special purposed rate authorized by voters after the prior year tax rates were set (Form B, Line 9 & Line 12 prior method if a different purpose) CERTIFICATION I, the undersigned, (Office) of (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification. (Date) (Signature) (Print Name) (Telephone) Proposed rate to be entered on tax books by county clerk based on the certification from the political subdivision: Section 137,073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section.	· ·	ed rate					
from tax rate ceiling (Line F), if applicable, Circle the type of waiver your district has. Full Partial No Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver. G. 2. Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F) H. Less voluntary reduction by school district taken from tax rate ceiling (Line F) WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year. 1. Plus allowable recoupment rate added to tax rate ceiling (Line F) If applicable attach Form G or H. 1. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I) AA. Rate to be levied for debt service, if applicable (Form C, Line 12) BB. Additional special purposed rate authorized by voters after the prior year tax rates were set (Form B, Line 9 & Line 12 prior method if a different purpose) CERTIFICATION I, the undersigned, (Office) of (Political Subdivision) levying a rate in (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification. (Date) (Signature) (Print Name) (Telephone) Proposed rate to be entered on tax books by county clerk based on the certification from the political subdivision: Section 137.073.7 RSMo, states that no tax rate shall be Lines: J extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section.							
to the county(ies) taken from tax rate ceiling (Line F) H. Less voluntary reduction by school district taken from tax rate ceiling (Line F) WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year. I. Plus allowable recoupment rate added to tax rate ceiling (Line F) If applicable attach Form G or H. J. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I) AA. Rate to be levied for debt service, if applicable (Form C, Line 12) BB. Additional special purposed rate authorized by voters after the prior year tax rates were set (Form B, Line 9 & Line 12 prior method if a different purpose) CERTIFICATION I, the undersigned, (Office) of (Political Subdivision) levying a rate in (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification. (Date) (Signature) (Print Name) (Telephone) Proposed rate to be entered on tax books by county clerk based on the certification from the political subdivision: Section 137.073.7 RSMo, states that no tax rate shall be Lines: Section 137.073.7 RSMo, states that no tax rate shall be Lines: Section 137.073.7 RSMo, states that no tax rate shall be Lines: Section 137.073.7 RSMo, states that no tax rate shall be Lines: Section 137.073.7 RSMo, states that no tax rate shall be Lines: Section 137.073.7 RSMo, states that no tax rate shall be Lines: Section 137.073.7 RSMo, states that no tax rate shall be Lines: Section 137.073.7 RSMo, states that no tax rate shall be Lines: Section 137.073.7 RSMo, states that no tax rate shall be Lines: Section 137.073.7 RSMo, states that no tax rate shall be Lines: Section 137.073.7 RSMo, states that no tax rate shall be Lines: Section 137.073.7 RSMo, states that no tax rate shall be Lines: Section 137.073.7 RSMo, states that no tax rate shall be Lines: Section 137.073.7 RSMo, state	from tax rate ceiling (Line F), if applicable. Attach a copy of the DESE Prop C Reduction	Circle the type on Worksheet if	there is no waiver.				c rate
WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year. I. Plus allowable recoupment rate added to tax rate ceiling (Line F) If applicable attach Form G or H. J. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I) AA. Rate to be levied for debt service, if applicable (Form C, Line 12) BB. Additional special purposed rate authorized by voters after the prior year tax rates were set (Form B, Line 9 & Line 12 prior method if a different purpose) CERTIFICATION I, the undersigned, (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification. (Date) (Signature) (Print Name) (Telephone) Proposed rate to be entered on tax books by county clerk based on the certification from the political subdivision: Section 137.073.7 RSMo, states that no tax rate shall be certificated on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section.	-	•		54.5g			
I. Plus allowable recoupment rate added to tax rate ceiling (Line F) If applicable attach Form G or H. J. Tax rate to be levied (Line F - Line GI - Line G2 - Line H + Line I) AA. Rate to be levied for debt service, if applicable (Form C, Line 12) BB. Additional special purposed rate authorized by voters after the prior year tax rates were set (Form B, Line 9 & Line 12 prior method if a different purpose) CERTIFICATION I, the undersigned, (Office) of (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification. (Date) (Signature) (Print Name) (Telephone) Proposed rate to be entered on tax books by county clerk based on the certification from the political subdivision: Section 137.073.7 RSMo, states that no tax rate shall be Lines: J extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section. BB BB	H. Less voluntary reduction by school district to WARNING: A voluntary reduction taken in an even number	aken from tax rat	te ceiling (Line F)				_
AA. Rate to be levied for debt service, if applicable (Form C, Line 12) BB. Additional special purposed rate authorized by voters after the prior year tax rates were set (Form B, Line 9 & Line 12 prior method if a different purpose) CERTIFICATION I, the undersigned, (Office) of (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification. (Date) (Signature) (Signature) (Print Name) (Telephone) Proposed rate to be entered on tax books by county clerk based on the certification from the political subdivision: Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section.	I. Plus allowable recoupment rate added to tax rate	e ceiling (Line F)			-		_
BB. Additional special purposed rate authorized by voters after the prior year tax rates were set (Form B, Line 9 & Line 12 prior method if a different purpose) CERTIFICATION I, the undersigned, (Office) of (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification. (Date) (Signature) (Print Name) (Telephone) Proposed rate to be entered on tax books by county clerk based on the certification from the political subdivision: Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section.	J. Tax rate to be levied (Line F - Line G1 - Line G2 - I	Line H + Line I)					_
CERTIFICATION I, the undersigned,					_		_
CERTIFICATION I, the undersigned,		•	e prior year tax rates we	ere set			
I, the undersigned, (Office) of (Political Subdivision) levying a rate in (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification. (Date) (Signature) (Print Name) (Telephone) Proposed rate to be entered on tax books by county clerk based on the certification from the political subdivision: Section 137.073.7 RSMo, states that no tax rate shall be cate at a shall be political subdivision has complied with the foregoing provisions of the section. BB BB	(Form B, Line 9 & Line 12 prior method if a different purp	ose)			_		
I, the undersigned, (Office) of (Political Subdivision) levying a rate in (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification. (Date) (Signature) (Print Name) (Telephone) Proposed rate to be entered on tax books by county clerk based on the certification from the political subdivision: Section 137.073.7 RSMo, states that no tax rate shall be Lines: extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section. BB BB	CEDTIFICATION						
levying a rate in (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification. (Date) (Signature) (Print Name) (Telephone) Proposed rate to be entered on tax books by county clerk based on the certification from the political subdivision: Section 137.073.7 RSMo, states that no tax rate shall be Lines: J extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section. BB B		(Office) of				(Politics	l Cubdivision)
accompanying forms is true and accurate to the best of my knowledge and belief. Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification. (Date) (Signature) (Print Name) (Telephone) Proposed rate to be entered on tax books by county clerk based on the certification from the political subdivision: Section 137.073.7 RSMo, states that no tax rate shall be Lines: J extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section. BB B	<u> </u>	``		. don don lor	C L L	 `	ii Subdivision)
Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification. (Date) (Signature) (Print Name) (Telephone) Proposed rate to be entered on tax books by county clerk based on the certification from the political subdivision: Section 137.073.7 RSMo, states that no tax rate shall be Lines: J extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section. BB BB			-	y that the data	set forth above	and on the	
Proposed rate to be entered on tax books by county clerk based on the certification from the political subdivision: Section 137.073.7 RSMo, states that no tax rate shall be Lines: J extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section. AA BB BB	1 2 2	,		(s) for final c	ertification.		
Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section.	Proposed rate to be entered on tax books by cour		(Print Name)			(Telephone)	
extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section. AA BB BB	•		ī				
political subdivision has complied with the foregoing provisions of the section. AA BB BB		the					_
	political subdivision has complied with the foregoir	ng					_
(Date) (County Clerk's Signature) (County) (Telephone)	provisions of the section.]	RR				_
(Date) (County Clerk's Signature) (County) (Telephone)							
	(Date) (County Clerk's Signatu	ire)	(County)			(Telephone)	

(Form Revised 04-2021)

Summary Page



(20_)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form A

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

	WANTED THE PROPERTY OF THE PRO			***************************************			
,	Name of Political Subdivision	Politi	Political Subdivision Code		Purpose of Levy		
	The final version of this form MUST be sent to the county clerk.	sent to the county	clerk.				
	Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.	rate for compliance	with Article X, Section	on 22, and Section 137	.073, RSMo.		
Inform calcul: these t	Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to eaching and pass a resolution, a policy statement, or an ordinance justifying its tax rate, the information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s)	aken in previous even in 3y statement, or an ordin us voluntary reduction(s	imbered year(s). If in an ex- ince justifying its action pr) taken in an even numbere	en numbered year, the polition to setting and certifying dysea(s)	ical subdivision wishes to no its tax rate. The information	longer use the lowered to on the Informational Sun	ax rate certing to mary Page, at the end of
		(a)	(p)	(0)	(p)		
	•		Real Estate		Personal		Prior Method
	- Andrews	Residential	Agricultural	Commercial	Property	Total	Single Rate
	(20 Current year assessed valuation include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.						
ci	Assessed valuation of new construction & improvements 2(a) (b) & (c) - May be obtained from the county elerk or county assessor. 2(d) = Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d), if negative, enter 0	nty assessor.					

(Line 1 - Line 2 - Line 3 - Line 4)

(20) Prior year assessed valuation

include the prior year locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

NOTE. If this is different than the amount on the prior year form A, Line I then revise the prior year tax rate form to recalculate the prior year tax rate celling. Enter the revised prior year tax rate celling to the current year? Summan, Page, Line A

Assessed value of property locally assessed in Assessed value in newly separated territory obtained from the county clerk or county assessor ۲.

œ.

prior year, but state assessed in current year obtained from the county elerk or county assessor 6.

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

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

Form A, Page 1 of 4

(Form Revised 12-2018)

Assessed value of real property that changed subclass from the prior year and was

added to a new subclass in the current year

obtained from the county elerk or county assessor

Adjusted current year assessed valuation

v.

obtained from the county clerk or county assessor

Assessed value of newly added territory



V	ALITA	PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED	/IEW OF DATA SUBMIT	TED			
		Form A					(20_)
		For School Districts Calculating a Separate Rate on Each Subclass of Property	te on Each Subclass of Prope	£			
7		Name of Political Subdivision	Political Subdivision Code	ę.	Purpose of Levy		
		The final version of this form MUST be sent to the county clerk.	the county clerk.				
			compliance with Article X, Sec	ction 22, and Section 137	.073, RSMo.		
Infor calcul these	mation on this palate its tax rate, forms, provides	Information on this page takes into consideration any voluntary reduction(s) taken in prealeduate its tax rate, it can hold a public hearing and pass a resolution, a policy statemy these forms, provides the rate that would be allowed had there been no previous volunt	voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the en had there been no previous voluntary reduction(s) taken in an even numbered year(s).	n even numbered year, the politing and certifying seried year(s).	cal subdivision wishes to no its tax rate. The information	o longer use the lowered I on the Informational Sur	ax rate ceiling to nmary Page, at the
			(a) (b)	(0)	(p)		
			Real Estate		Personal		Prior Metho
Ξ	Percentag in the currer (Line 5 - Line	Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Line 10 V Line 10 V Line 10 V.	Teiniai Agricultui ai	Commercial	riopeny	1 0141	angre vare
15.	Increase in certified by	Increase in Consumer Price Index (CPI) certified by the State Tax Commission					
13.	Adjusted	Adjusted prior year assessed valuation (Linc 10)					
4.	(20) Pri (Summary I	(20) Prior year voluntarily reduced rate in non-reassessment year (Summary Page, Linc A)	lent year				
13.	Maximum from locall (Line 13 x L	Maximum prior year adjusted revenue permitted from locally assessed property that existed in both years (Line 13 x Line 14 / 100)					
16.	Maximum reductions, I based on its	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	before ate				
17.	Total adjusted pr (Line 15 + Line 16)	Total adjusted prior year revenue (Line 15 + Line 16)					
<u>∞</u>	Permitted reass Enter the lower of If Line 11 is negati nor 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%, nor more than 5%.	%				
19.	Additional reass (Line 17 x Line 18)	Additional reassessment revenue permitted (Line 17 x Line 18)					
20.	Revenue p	Revenue permitted in the current year from property that existed in both years (Line 17 + Line 19)					
21.	Estimated The school of subclass of record of total, Line 14	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	by before reductions is allocated to each amount as Line 16 amount as Line 16 thion per the State Tax				
	Commission the amount of	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 explain the reasons for such difference.	s substantially from the State Auditor's Office				
21a.	New constr (Line 21 - Li	New construction and improvements (Line 21 - Line 16, if negative enter 0)					
21b.	Adjusted en	Adjusted estimated current year revenue from state assessed property before reductions (Line 21 - Line 21a)	property				

Form A, Page 2 of 4

JOHN R. ASHCROFT

Secretary of State

Form A. Page 3 of 4

(Form Revised 12-2018)



*	The same	PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED	S REVIEW OF D	ATA SUBMITTE	Q			
		Form A						(20_)
-		For School Districts Calculating a Separate Rate on Each Subclass of Property	rate Rate on Each Sv	abclass of Property				
•		Name of Political Subdivision The final coertion of this form MHST he sent to the country clock	Politica for the example of	Political Subdivision Code		Purpose of Levy		
		The trial version of this form areas to esent to the county eight. Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137,073, RSMo.	sent to the county or rate for compliance w	ith Article X, Section	122, and Section 137,	.073, RSMo.		
rafe these	mation on this pa- idate its tax rate, it 'forms, provides t	Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If it is neven numbered year, the political subdivision wishes to no longer use the lowered fax rate ceiling to eaktulate its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).	aken in previous even num y statement, or an ordinan us voluntary reduction(s) t.	bered year(s). If in an ever ce justifying its action prio aken in an even numbered	numbered year, the polition to setting and certifying in year(s)	cal subdivision wishes to is tax rate. The informati	no longer use the lowered tax on on the Informational Summ	rate ceiling to ary Page, at the end of
			(a)	(b) Real Fstate	(c)	(p)		
			Residential	Agricultural	Commercial	Property	Total	Single Rate
22.	Revenue perr property (Line	Revenue permitted from existing locally assessed property (Line 20 - Line 21b)						
23.	Adjusted cur	Adjusted current year assessed valuation (Line 5)				A THE RESIDENCE OF THE PROPERTY OF THE PROPERT	i	A CONTRACTOR OF THE CONTRACTOR
24.	Tax rate peri	Tax rate permitted using prior method tax rate permitted prior to HB 1150 & SB950 (Line 22 / Line 23 x 100)	prior to				ı	
25.	Limit person	Limit personal property to the prior year ceiling		The same of the sa			l	
3,0	Maximum an	(Lower of Line 24 personal property of Line 14 personal) Maximum authorized levy	iroperty)		1			
Q.	(Summary Page, Line E)	gc, Line E)						
27.	Limit to the p	Limit to the prior year maximum authorized levy (Lower of Low 24, Lore 25 for personal respecty only, or Lone 26)					l	
	Enter the rate	Enter the rate for the prior method column on Line B of the Summary Page	Summary Page	AND THE REAL PROPERTY OF THE P			I	
28.	Calculate Revised Rate(s) Tax revenue (Line 1 x Line	Calculate Revised Rate(s) Tax revenue (Line 1 x Line 27 / 100)						
29.	Total assessed	Total assessed valuation (Line 1 total)						
30.	Blended rate	Blended rate (Line 28 total / Line 29 x 100)						
3	Revenue diffe	Revenue difference due to the multi-rate calculation (Line 28 total - Line 28 prior method)	28 total - Line 28 prior	method)				
32.	Rate(s) to be ((ff Line 31 < or >	Rate(s) to be revised NOTE: Revision cannot increase personal property rate. (If Line 31 s or 5 0 & Line 27 s Line 27 prior method, then Line 27, otherwise ()	rsonal property rate.					
EÉ.	Current year (If Line 32 > 0,	Current year adjusted assessed valuation of the rates being revised (If Line 32 > 0, then Line 5, otherwise 0)	ing revised	Andreas and the second		The same of the sa		
#	Relative ratio	Relative ratio of current year adjusted assessed valuation of the rates being revised (Line 33 / Line 33 total)	on of the				versitänning till stelle stell	
35.	Revision to ra	Revision to rate (If Line 32 > 0, then -Line 34 x Line 31 / Line 5 x	Line 31 / Line 5 x 100 (limited to - Line 32), otherwise 03	otherwise 04	Antonomination dependencies de la company de	TOTAL THE PROPERTY OF THE PROP		
	Revised rate (Revised rate (Line 27 + Line 35)		Andrews and the second control of the second				
37,	Revised rate 1	Revised rate rounded (IFL) in $56 \le 1$, then round to a $3 + digit$ rate, otherwise round to a $4 + digit$ rate)	, otherwise round to a 4 - d	ligit rate)				
		mere:		Antonia in the contract of the				



	FRO FORMA - STATE AUDITOR S REVIEW OF DATA SUBMITTED Form A	UK'S KEVIEW UF	DATA SUBMITTE				(20_)
	For School Districts Calculating a Separate Rate on Each Subclass of Property	separate Rate on Each	Subclass of Property				
	Name of Political Subdivision	Politi	Political Subdivision Code	-	Purpose of Levy		
	the final version of this form MUST be sent to the county clerk. Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137,073, RSMo.	form MUSI be sent to the county clerk. I cent growth and rate for compliance with A	clerk. with Article X, Sectio	n 22, and Section 13	7.073, RSMo.		
Information on this pa calculate its tax rate, i these forms, provides	Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the portions subdivision wisks to no longer use the lowered tax rate ceiling to educate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and earlying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).	 π(s) taken in previous even m policy statement, or an ordin previous voluntary reduction(s) 	umbered year(s). If in an everance justifying its action pro-	n numbered year, the pol or to setting and certifying (year(s)	itical subdrysion wishes to g its tay rate. The informati	no longer use the lowered tax on on the Informational Summ	rate ceiling to nary Page, at the end
We will shall		(a)	(9)	(0)	(p)		
TO CONTROL TO SHARE			Real Estate		Personal	-	Prior Method
	1 DI	Residential	Agricultural	Commercial	Property	Total	Single Kate
38. Tax revenue (1 59. Total assessed 40. Final blended 1 41. Tax rate(s) per Enter rate(s) on	Carculate Final Blended Kate 38. Tax revenue (Line x Line 37 / 100) 39. Total assessed valuation (Line 1 total) 40. Final blended rate (Line 38 total / Line 39 x 100) 41. Tax rate(s) permitted calculated pursuant to Article X. Enter rate(s) on the Summary Page, Line B	100) to Article X. Section 22, and Section 137,073 RSMo (Line 37)	n 137.073 RSMo (Line	37)			
42. Revenue calculated to	For Informational Purposes Only. Impact of the Multi Rate System Revenue calculated using the multi rate method	ulti Rate System					
43. Revenue calcul	thans 41 x mm 1 / 100) Revenue calculated using the single rate method (1 inc 22 orien method v. fine 1 / 100)				The second section of the second section of the second section of the second section s		
44. Revenue differer (Line 42 - Line 43)	44. Revenue differences using the different methods (Line 42 - Line 43)						
45. Percent change (Line 44 / Line 43)	(Line 44 / Line 43)			***		And officers of the state of th	
For Informational Purposes 46. Tax rate ceiling (Summacy Pa 47. Allowable recoupment rate	For Informational Purposes Only - Blended Rate Calculation Tax rate ceiling (Summay Page, Line F) Allowable recoupment rate	<u> culation</u>					
(Summary Fage, Line I) 48. DESE Screen 6 tax r	(Summary Page, Line 1) DESE Serven 6 tax rate ceiling including recoupment	,	Anton Ministration of the Community of t	MANA CANANDA C			
49. Assessed valuation (Line 1)	tion (Line 1)				THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN T		
50. Revenue from DESE (Line 48 x Line 49 / 100)	50. Revenue from DESE Screen 6 tax rate ceiling (Line 48 x Line 49 / 100)						
51. Blended tax rat 52. Voluntary redu	 Blended tax rate ceiling to report on DESE Screen 6 (L Voluntary reduction (Summary Page, Line H) 	Screen 6 (Line 50 total / Line 49 total x 100)	x 100)				
53. Unadjusted levy (Line 48 - 1 54. Assessed valuation (Line 1)	Unadjusted levy (Line 48 - Line 52) Assessed valuation (Line 1)	Approximation of the state of t					
55. Revenue from	55. Revenue from unadjusted levy (Line 53 x Line 54 / 100)						
56. Blended tax rate from the unac 57. Prop C reduction (Summary Pag 58. Adjusted layer (1 jon 53. 1 jun 57)	56. Blended tax rate from the unadjusted levy to report on DESE Screen 6 (Line 55 / Line 54 × 100) 57. Prop C reduction (Summary Page, Line G) 58. Actinated laws G inc 53. Line 53.	n DESE Screen 6 (Line	55 / Line 54 × 100)				
59. Assessed valuation (Line 1)	Line 55 * Line 57) Lion (Line 1)			AND			
61. Blended tax rat	60. Kevenue from adjusted fevy (Line 58 x Line 397 100) 61. Blended tax rate from the adjusted levy to report on DESE Screen 6 (Line 60 / Line 59 x 100)	DESE Screen 6 (Line 60/	(Line 59 x 100)				
Martin State Company and a second		Add Mayor operation of the Mayor operation of		CONTRACTOR OF THE CONTRACTOR O	ender in der	A CONTRACTOR OF THE PROPERTY O	A WALL AND STANDARD STANDARD SECURITY OF THE PERSON SECURITY SECUR
(Form Key	(Form Revised 12-2018)		Form A, Page 4 of 4	7			