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

Title		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15 CSR 40-3.040	Revision of Property Tax Rates by School Districts (Rescinded August 6, 1992)	4
15 CSR 40-3.050	Revision of Property Tax Rates by Political Subdivisions Other Than School Districts (Rescinded August 6, 1992)	4
15 CSR 40-3.060	Revision of 1986 Property Tax Rates by School Districts (Rescinded August 6, 1992)	4
15 CSR 40-3.070	Revision of 1986 Property Tax Rates by Political Subdivisions Other Than School Districts (Rescinded August 6, 1992)	4
15 CSR 40-3.080	Revision of 1987 Property Tax Rates by School Districts (Rescinded August 6, 1992)	4
15 CSR 40-3.090	Revision of 1987 Property Tax Rates by Political Subdivisions Other Than School Districts (Rescinded August 6, 1992)	4
15 CSR 40-3.100	Revision of Property Tax Rates by School Districts (Rescinded February 28, 2001)	4
15 CSR 40-3.110	Revision of Property Tax Rates by Political Subdivisions Other Than School Districts (Rescinded February 28, 2001)	4
15 CSR 40-3.120	Calculation and Revision of Property Tax Rates (Rescinded November 30, 2016)	4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	37

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	59
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	59
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	59
15 CSR 40-3.170	Addendum Filed with the Auditor's Office	59
15 CSR 40-3.180	Municipal Court Certifications Filed with the Auditor's Office	72



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) Tax Rate Summary—For School Districts Levying a Single Rate on All Property, included herein;

(B) Tax Rate Form A—For School Districts Levying a Single Rate on All Property, included herein;

(C) Tax Rate Form B—For School Districts Levying a Single Rate on All Property, included herein;

(D) Tax Rate Form C—For School Districts Levying a Single Rate on All Property, included herein;



(E) Informational Tax Rate Data—For School Districts Levying a Single Rate on All Property, included herein;

(F) Tax Rate Form G—For School Districts Levying a Single Rate on All Property, included herein; and

(G) Tax Rate Form H—For School Districts Levying a Single Rate on All Property, included herein.

(3) Multi Tax Rate—The following forms with instructions for multi tax rate review have been adopted and approved for use by school districts levying a separate rate on each subclass of property (wholly in St. Louis County):

(A) Tax Rate Summary—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;

(B) Tax Rate Form A—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;

(C) Tax Rate Form B—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;

(D) Tax Rate Form C—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;

(E) Informational Tax Rate Data Summary—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;

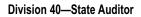
(F) Informational Tax Rate Data Form A— For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;

(G) Informational Tax Rate Data Form B— For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;

(H) Tax Rate Form G—For School Districts With a Separate Rate on Each SubClass of Property, included herein; and

(I) Tax Rate Form H—For School Districts With a Separate Rate on Each SubClass of Property, included herein.

(4) If revisions or amendments to any information on the tax rate forms need to be made after submission to the State Auditor's Office, the revisions shall be made via the Missouri State Auditor's Office website portal.

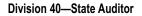


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			AUDITOR'S	REVIEW OF DATA SUBM		(20)
		Fax Rate Summary				
10	A ASSOURT	For SCHOOL DISTRICT	S Levying a Sin	gle Rate on ALL PROPERTY		
		Name of Political Subdivision	on	Political Subdivision Code	Purpose of Levy	
		<u>Fhe final version of this fo</u>	rm MUST be se	ent to the County Clerk.		
The	information to co	omplete the Tax Rate Summar	y is available from	prior year forms, computed on the at	tached forms, or computed on	this page.
	the political subdi- resolution, a polic	vision wishes to no longer use the y statement, or an ordinance justify	lowered tax rate cell ging its action prior t	a(s) taken in previous even numbered year ing to calculate its tax rare, it can hold a p to setting and certifying its tax rate. The in llowed had there been no previous volunt	ublic hearing and pass a formational	For Political Subdivision Use in Calculating its Tax Rate
Α.	taken in a Non-Re		Rate Summary, Line	Revised if the Prior Year Data Changed e Finninus Line H in Odd Numbered Year)		
		Rate Computed Porsuant to roved Increase (Tax Rate For		on 22 of the Missouri Constitution and	d Section 137.073, RSMo.	
	Greater of the applied to the Increase to th Date the School	orior assessment & increase e Total Operating Levy up of Board Decided to Use An	Voter Approved d by the CP1%. (o to \$2.75 per A nend. 2 (if using	d Increase Adjusted to provide the (Tax Rate Form B, Line 16) mendment 2, If Applicable. Amend. 2).	e revenue available if OR	
		are to Maximum Authorit ection), Otherwise Line C (if f				
Ε.		thorized Levy Greater of the Year Line E or Current Year		t recent voter approved rate as an election), Otherwise Prior Year	Line Ej	
F.	Current Year	Tax Rate Ceiling (Lower)	of Line D or E)	Maximum Legal Rate to Comply	with Missouri Laws	
	Circle the type	I Proposition C (Sales Tax of waiver your district has of the DESE Prop C Reduct	Full	en from Tax Rate Ceiling (Line F Partial No f there is no waiver.), If Applicable	· · · · ·
		uired Reduction 1st Class Rate to the County(ics) tak		ty School District NOT Submitt te Ceiling (Line F).	ing an Estimate Non-	
	WARNING: A V			n Tax Rate Ceiling (Line F). VEN-NUMBERED YEAR WILL U	OWER THE TAX RATE	
Ι.	Plus Allowabi	e Recoupment Rate added	to the Tex Rate	Ceiling (Line F). If Applicable (At	tach Form G or H)	
	Tax Rate To I	Se Levied (Line F - Line GI -	Line G2 - Line H	+ Line {)		
AA.	Rate To Be Le	vied For Debt Service If A	pplicable (Tax R	ate Form C. Line 12)		
	Approved Increa		Adjusted to prov	After the Prior Year Tax Rates Were ide the revenue available if applied to arpose)		
ER'	TIFICATION	N				· .
	undersigned.		(Office)) of	(School Distric	t) levying a rate in
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	and the state of the second		2.1.0 G - 20, 30	the total and return to the	County County for Itality	
	(Date)	(Signatur	e)	(Print Name)	(Telep	hone)
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		on from the Political Subo	5	3	A BB	
				d on the tax rolls by the county cl		finiaion herr
		egoing provisions of this se		- on me tax rons by the county ch		nvision nas
	(Date)	(County Clerk's S	Signature)	(County)	(Telep	hone)
	(It's use B as if a	ed 03-2016)		Rate Summary		



	Name of Political Su	hdivision	Political Subdivision Code	Purpose of Levy	
			UST be sent to the County Clerk.	Thipose of Levy	
			th and rate for compliance with Article	X Section 22 and Secti	ion 137.073. RSMo.
	rrent Year Assessed V		tained from the County Clerk, County	Assessor or comparable	office finalized by th
	l of equalization.	d valuation oo	tailled from the County Clerk, County	Assessor, or comparable	omee <u>manzeu oy un</u>
(a)		ł	(b)	=	
	(Real Estate)		(Personal Property)		(Total)
Assessed V	aluation of New Cons	struction and	Improvements		
2(a) - Obta	ined from the County C	Clerk or County	y Assessor		
2(b) - Incre	ease in Personal Propert	ty. Use the form	nula listed under Line 2(b).		
(a)		ł	(b)	=	
_	(Real Estate)		Line $1(b) - 3(b) - 5(b) + 6(b)$ If Line 2b is Negative, Enter		(Total)
	alue of Newly Added				
Obtained fr	Value of Newly Added from the County Clerk o			_	
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STATE STATE	PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED (20_)
	Tax Rate Form A
A CONTRACTOR	For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY
	Name of Political Subdivision Political Subdivision Code Purpose of Levy
	The final version of this form MUST be sent to the County Clerk.
	Computation of reassessment growth and rate for compliance with Article X. Section 22 and Section 137.073, RSMo.
number hearing informa	ation on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even ed year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The ation on the informational Tax Rate Data at the end of these forms provides the rate that would be allowed had there been no is voluntary reduction(s) taken in an even numbered year(s).
assess	ntage Increase in Adjusted Valuation of existing property in the current year over the prior year's and valuation. 24 - Line 8 / Line 8] x 100
10. Incre	ase in Consumer Price Index as Certified by the State Tax Commission.
11. Adjus	sted Prior Year Assessed Valuation (Line 8)
12. (20) Tax Rate Ceiling From Prior Year (Tax Rate Summary, Line A)
	mum Prior Year Adjusted Revenue from Locally Assessed Property that existed in both years (11 x Line 12)/100]
	mum Prior Year Revenue from State Assessed Property (before reductions) led by the Department of Elementary & Secondary Education.
15. Total	Adjusted Prior Year Revenue (Line 13 + Line 14)
The p	itted Reassessment Revenue Growth ercentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or negative figure on Line 9 is treated as a zero for Line 16 purposes. Do not enter less than 0 or more %.
17. Addit	ional Revenue Permitted (Line 15 x Line 16)
	Revenue Permitted in Current Year property that existed in both years. (Line 15 + Line 17)
should	ated Current Year Revenue from State Assessed Property (before reductions) The school district is use its best estimate. (i.e. same amount as Line 14, current year's Line 14 multiplied by the stage increase in state assessed valuation per the State Tax Commission, or using the best educated
	amount declines substantially from the amount on Line 14, please provide written documentation to n the reasons for such difference.
(Line	ue Permitted from Existing Locally Assessed Property * 18 - Line 19)
21. Adjus	ted Current Year Assessed Valuation (Line 4)
[{Line	num Tax Rate Permitted by Article X, Section 22 and Section 137.073 RSMo. 20 / Line 21) x 100] I a fraction to the nearest one/one hundredth of a cent.
	this rate on Tax Rate Summary, Line B.
	the total property tax revenues BILLED for the current year (including revenues from all new construction & improvements & annexed http:// Line 1 by the rate on Line 22 and divide by 100. The property tax revenues BILLED would be used in estimating budgeted revenues.



	PRO FORMA - STATE AUDITO Tax Rate Form B For SCHOOL DISTRICTS Levyi		(20)	
7.450 UM	Name of Political Subdivision The final version of this form MUST Calculation of New Voter Approved Ta	-	Purpose of Levy	
isiting tax or a 1. Date of E	year tax rate computation, some political su approved a new tax. From B is designed to lection	bdivisions may have held elections	where the voters approved a	in increase in an
2. Ballot La Attach a si	nguage ample ballot or state the proposition posed	to the voters exactly as it appeared (on the ballot.	
3. Election R	Results		(Yes)	(No)
4. Expiration Enter the l	n Date (If no sunset clause in ballot, leave ast year the levy will be in effect, if applica	blank) able.		
	osition C Waiver			
Indicate wi Proposition	hether the district obtained a new waiver t n C Reduction.	o eliminate part or all of the require	ed	
India-4- 41	an algorian populs on the Decomplete of t	Nation		
THE PARTY OF THE	ne election results on the Proposition C V	≉aiver	(Yes)	(No)
indicate of			(,	()
6. Amount of	f Increase Approved by Voters ase/Decrease of' or an "Increase/Decrease	by") OP	11	
6. Amount of (An "Inerea Stated Rat	ase/Decrease of" or an "Increase/Decrease te Approved by Voters	by") OR	(a)	
6. Amount of (An "Inerea Stated Rat	ase/Decrease of" or an "Increase/Decrease	by") OR	(a) (b)	



15 CSR 40-3—ELECTED OFFICIALS

	PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Tax Rate Form B For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY	(20)
	Name of Political SubdivisionPolitical Subdivision CodePurpose of LevyThe final version of this form MUST be sent to the County Clerk.Calculation of New Voter Approved Tax Rate or Tax Rate Increase	
political subdivision wi policy statement, or an	e takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the ishes to not longer use the lowered tax rate colling to calculate its tax rate, it can hold a public hearing and pass a resolution, a ordinance justifying its action prior to setting and certifying its tax rate. The information on the informational Tax Rate Data at provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).	For Political Subdivision Use in Calculating its Tax Rate
 (Tax Rate S 8. Voter Appi (If an "Increased") 9. Adjusted P (Tax Rate F 10. Maximum from proper (Line 8 x Li 11. Consumer as Certified 	 Tax Rate Ceiling or Voluntarily Reduced Rate to Apply Voter Approved Increase to. Summary, Line A if Increase to an Existing Rate, Otherwise 0) roved Increased Tax Rate to Adjust ease of" ballot, Line 6a + Line 7. If an "Increase to" ballot, Line 6b) Prior Year Assessed Valuation Form A, Line 8) Prior Year Adjusted Revenue rty that existed in both years ine 9 /100) Price Index (CPI) by the State Tax Commission Revenue Growth for CPI 	
(Line 10 x 1 13. Total Reve from proper (Line 10 + 1	Line 11) nue Allowed from the Additional Voter Approved Increase ty that existed in both years	
(Form A, Li 15. Adjusted V This rate wi Assessed Va		
House Bill 1 27, 2008 to approved in by applying by the consu an existing 1	Rate Increase Authorized by Voters for the Current Year No. 506, passed in 2011, allows taxing authorities that passed a voter approved increase after August levy a rate that is the greater of the increase approved by voters (Line 8) or the adjusted voter crease (Line 15) in order to generate substantially the same revenue that would have been generated the voter approved increase to the total assessed valuation at the time of the voter approval increased umer price index (Line 11). Enter this Rate Computed on the Tax Rate Summary, Line C if increasing levy, Otherwise, on the Tax Rate Summary, Line BB if this is a new or a temporary rate increase. Line 15, then Line 8, Otherwise Line 15)	



	Tax Rate Form C	DR'S REVIEW OF DATA SUB	(20_)
S Contraction	For SCHOOL DISTRICTS Levy	ing a Single Rate on ALL PROF	
	Name of Durkstern Oak Builder	Dolitical Subdivision Code	Debt Service Purpose of Levy
	Name of Political Subdivision	Political Subdivision Code	Fulpose of Levy
	The final version of this form MUS1	•	The second
	Debt Service Calculation for General G		
The rema	tax rate for Debt Service will be consider ain outstanding, and the debt fund reserve	ed valid if, after making the payment is do not exceed the following year's [(s) for which the tax was levied, the bonds payments.
	e the property taxes are levied and collec be computed using calendar year data.	ted on a calendar year basis (January	- December), it is recommended that this
	current year assessed valuation obtainc ate Form A, Line 1 Total)	d from the County Clerk or Assessor.	
(i.e. As the (Ye obligat	nt required to pay debt serive requiren suming the current year is Year 1, use Ja art 1) Form C). Include the principal and ion bond issues plus anticipated fees of a lendar year.	nuary - December (Year 2) payments interest payments due on outstanding	to complete general
withho Experie	ted costs of collection (collector fees & Idings) and anticipated delinquencies. ence in prior years is the best guide for es ly 2% to 10% of Line 2 above)		d
(i.e. As the (Ye preven	nable reserve up to one year's payment souning the current year is Year 1, use Ja ear 1) Form C). It is important that the De t any default on the bonds.	nuary December (Year 3) payments t obt Service Fund have sufficient reser	ves to
Include	e payments for the year following the nex	t calendar year accounted for on Line	e 2.
5. Total i	required for debt service (Line 2 + Line	: 3 + Line 4)	
Show t current estimat	pated balance at end of current calend he anticipated bank or fund balance at D balance minus the amount of any princip ted investment carning due before Decen tax into this amount.	ecember 31st of this year (this will ec pal or interest due before December 3	lst plus any
Line 6 paymen year's p	rty tax revenue required for debt servi is subtracted from Line 5 because the de nts required for the next calendar year (L bayment (Line 4). Any current balance in ments so it is revenues required for Debt	bt service fund is only allowed to hav ine 2) and the reasonable reserve of t the fund is already available to meet	he following
(Janus estimat	ated revenue from state assessed prope ary - December) - Must be estimated by the would be the same amount as the state a Fund in the prior year.	the school district. In most instances	a good
	ue required from locally assessed prop 7 - Line 8)	erty for debt service	
	ntation of debt service tax rate [(Line 9 a fraction to the nearest one/one hundred		
11. Less V	oluntary Reduction By School District	l	
	rate to be levied for debt service purp this rate on Line AA of the Tax Rate S		
	ax rate levied may be lower than the rate ice the debt requirements.	computed as long as adequate funds	are available

Tax Rate Form C

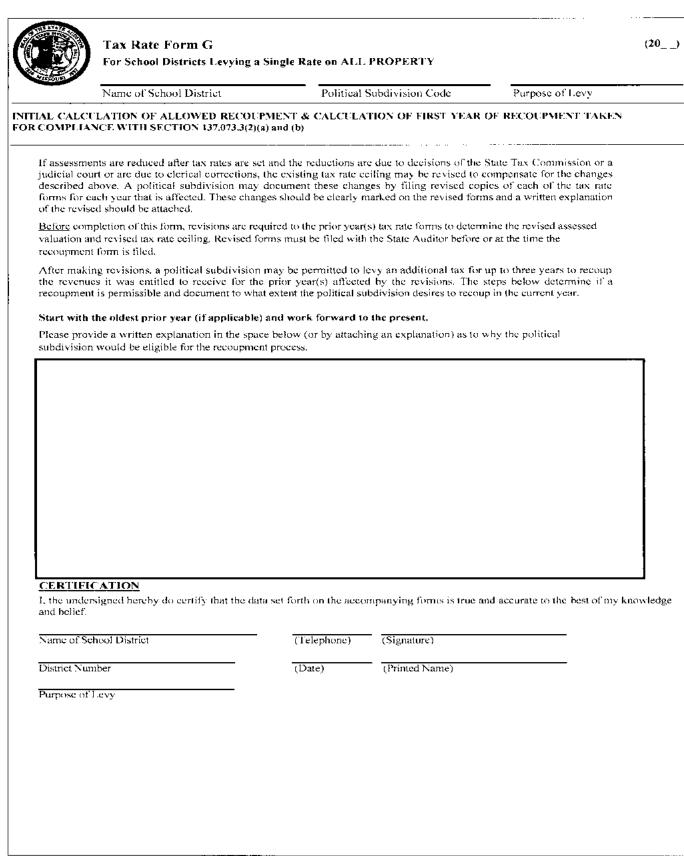
(20_)

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

For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY

	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
take	page shows the information that would have been on the line items for d n in prior even numbered year(s). The information on this page should no voluntary reduction(s) taken in prior even numbered year(s) and follows	it be used in the current year unless the taxin	g authority wishes to reverse	Based on Prior Year Tax Rate Ceiling as if No
Step	 The governing body should hold a public hearing and adopt a resistenting and certifying its tax rate 	olution, a policy statement, or an ordinance j	ustifying its action prior to	Voluntary Reductions
Step	 Submit a copy of the resolution, policy statement, or ordinance to 	the State Auditor's Office for review		were Taken
	Informational Tax Rate Summary Informati	on		
A	Prior Year Tax Rate Ceiling (Prior Year Informational Ta	x Rate Data, Line F)		
В	Current Year Rate Computed (Informational Tax Rate I	orm A, Line 22 below)		
C.	Amount of Increase Authorized by Voters for Curren	t Year (Informational Tax Rate Form	r B. Line 16 below)	
D	Rate to Compare to Maximum Authorized Levy [Line	B (if no election), Otherwise Line C (il	f there was an election)]	
E.	Maximum Authorized Levy [Greater of Prior Year Line E or 6	Current Year Line D (if there was an election	n). Otherwise Prior Year Line Ej	
F.	Tax Rate Ceiling if No Voluntary Reductions were Ta	ken in a Prior Even Numbered Y	ear (Lower of Line D or E)	is
	Informational Tax Rate Form A, Page 2 Info	rmation		
9.	Percentage Increase in Adjusted Valuation [(Tax Rate	Form A. Line 4 - Line 8) / Line 8 x 100 \pm	0]	
10.	Increase in Consumer Price Index as Certified by the Sta	ate Tax Commission.		
11.	Adjusted Prior Year Assessed Valuation (Tax Rate For	m A, Line 8)		
12.	(20_) Tax Rate Ceiling From Prior Year (Information	al Tax Rate Summary, Line A from	n above)	
13.	Maximum Prior Year Adjusted Revenue from Locally [(Line 11 x Line 12) / 100]	y Assessed Property that existed in b	ooth years.	
14.	Maximum Prior Year Adjusted Revenue from State A	ssessed Property (before reduction	ons). Provided by DESE	
15.	Total Adjusted Prior Year Revenue (Line 13 + Line 14)			
16.	Permitted Reassessment Revenue Growth <u>The percentage entered on Line 16 should be the lower of the a</u> A negative figure on Line 9 is treated as a zero for Line 16 purp			
17.	Additional Reassessment Revenue Permitted (Line 15)	Line 16)		
18.	Total Revenue Permitted in Current Year from property	y that existed in both years. (Line 15 +	Line 17)	
19.	Estimated Current Year Revenue from State Assessed	l Property (before reductions) est	imated by school district	
20.	Revenue Permitted from Existing Locally Assessed Pr	operty (Line 18 - Line 19)		
21.	Adjusted Current Year Assessed Valuation (Form A, L	ine 4)		
22.	Maximum Tax Rate Permitted by Article X, Section 2 was Taken [(Line 20 / Line 21) x 100]	2 and Section 137.073 RSMo. If N	No Voluntary Reduction	
	Informational Tax Rate Form B, Page 2 Info	rmation		
7.	Prior Year Tax Rate Ceiling to Apply Voter Approve (Informational Tax Rate Summary, Line A if Increase to an Exi	d Increase to. isting Rate, Otherwise 0)		
8.	Voter Approved Increased Tax Rate to Adjust (If an "Increase of" ballot, Tax Rate Form B, Line 6a + Line 7, If an "I	nerease to" ballot. Tax Rate Form B. Line 6	bì	
9.	Adjusted Prior Year Assessed Valuation (Tax Rate For			
10.	Maximum Prior Year Adjusted Revenue from property	that existed in both years. (Line 8 x Lir	ne 9 / 100)	
	Consumer Price Index (CPI) as Certified by the State Tax			
12.	Permitted Revenue Growth for CPI (Line 10 x Line 11)			
	Total Revenue Allowed from the Additional Voter Ap (Line 10 + Line 12)	proved Increase from property that	existed in both years.	
14.	Adjusted Current Year Assessed Valuation (Tax Rate	Form A, Line 4)		
	Adjusted Voter Approved Increased Tax Rate (Line 13			·
16.	Amount of Rate Increase Authorized by Voters for th	e Current Year (If Line 8 > Line 15, th	ion Line 8, Otherwise, Line 15)	

(Form Revised 03-2016)



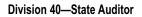


15 CSR 40-3—ELECTED OFFICIALS

78500	Name of School District	Political Su	bdivision Code	Purpose o	of Levy
	CALCULATION OF ALLOWED RECOUPMENT 4PUIANCE W1TH SECTION 137.073.3(2)(a) and (l	& CALCULATI		•	
NOT	FE: LIST ADDITIONAL PRIOR YEARS IN SEP	ARATE COLUN	MNS IF NEEDED. Second	Third	
		Prior Year	Prior Year	Prior Year	
ŧ.	Revised Locally Assessed Valuation After the change (Revised Tax Rate Form A. Line 1 Total)	(2) es to prior year(s)	(2)	(2,)	
2.	Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary, Line F)				
3.	Revised Permissible Locally Assessed Tax Revenu [(Line 1 x Line 2)/100]	.e			
4.	Revised Locally Assessed Valuation (Line 1)				
5.	Original Tax Rate Ceiling (certified) (Original Tax Rate Summary, Line F)				
6.	Total Locally Assessed Tax Revenue Actually P {(Line 4 x Line 5)/100]	roduced			
7.	Revenue Loss Due to Local Assessment				
8.	Reduction (Line 3 - Line 6) Estimated Lost Revenue from State Assessed I Due to Revised Rates or State Assessment Reduction				
9.	This amount must be estimated by the District Total Lost Revenue Allowed to be Recouped				
	(Line 7 ± 1 ine 8)				
10.	Total Revenue Loss				
LL.	 (Total of Line 9) Revenue Desired to Recoup in Current Year Revenue the District chooses to recoup in the current (Do Not Enter Less than Line 9 for the Oldest Pr 		Nor More than Lir	ic 10)	
12.	Estimated Amount of Current Collections from for Recoupment of Loss This amount <u>must be</u> esti	NState Assessed	Property		
13.	Amount to be Recouped from Locally Assessed	l Property			
	(Line 11 - Line 12)				
14,	Total Current Year (20) Locally Assessed Value [Current (20) Tax Rate Form A, Line I]	ation			
15.	Rate to be Levied to Partially or Fully Recoup t	he Loss (Line 13	/ Line 14 x 100)		
	Enter this rate on the current year (20 $-$) Tax Ra	ite Summary, Lin	le 1.		<u> </u>
16	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 second prior y	this Recoupmen			
	Portion of revenue on Line 9 for prior year (20	/	+	•	



	Tax Rate Form H For School Districts Levying	g a Single Rate on ALL PROPERTY		(20_
19400	Name of School District	Political Subdivision Code	Purpose of Levy	
be levied in a subs revenue lost in on	equent year to replace the revenue year. A three-year period follo	set may result in a loss of revenue. In certain is ue lost (see Tax Rate Form G). A political sub owing the year in which the loss occurred is a remaining to be recouped and the allowable re-	division may choose not to fully allowed by statute for recouping	recoup the the lost reven
Before completio	n of this form, Form G must l	have been completed in a prior year.		
COMPUTATIO	N OF RECOUPMENT RATE			
				Total
1. Total Reven	ue Lost Due to Assessment Re	eductions (Tax Rate Form G, Linc 10)		
	couped in Prior Year(s)			
<u> </u>	Valuation (Locally Assessed Or	alv)		
	ent Rate (Certified)			
c. Revenue I	Recouped [(Line 2a x Line 2b) /	100]		
	Recouped from State Assessed I	-		
Year				
	Valuation (Locally Assessed Or	aly)		
-	ent Rate (Certified)			
	Recouped [(Line 2e x Line 2f) /			
	Recouped from State Assessed I	• •		
	ue Recouped in Prior Year(s) line 2d + Line 2g + Line 2h)			_
	naining to be Recouped			
(Line 1 - Line				
The law provi		urrent Year ack than the third prior year. For example, if the he revenue lost from 2003 must be recouped of		
. Revenue that	will be recouped from State .	Assessed Property in the Current Ycar		
Pevenue to h	Becaused from Locally Ass	essed Property in the Current Year		
(Line 5 - Line		essen roperty in the Current rear		
-	t Year Assessed Valuation			
	the County Clerk or Assessor			
(Tax Rate For				
	revied to Partially or Fully Rea nuc [(Line 7 / Line 8) x 100]	сопр		
	· · · · · · · · · · · · · · · · · · ·			
ERTIFICATION	Ň			
	—	et forth below is true and accurate to the best	of my knowledge and belief.	
ame of Political S				
		(Telephone)	(Signature)	
olitical Subdivision	n No.	(Date)	(Print Name)	
upose of Levy	····			



	PRO FORMA - STATE AUDIT Tax Rate Summary	OR'S REV	IEW OF DAT.	A SUBMIT	TED	(20	_)
	For SCHOOL DISTRICTS Calcul	ating a Sepai	rate Rate on Eac	h SubClass o	f Property		
M/Astourse	Name of Political Subdivision The final version of this form MUS		cal Subdivision C the County Cler		Purpose of 1	Jevy	
The information to com	plete the Tax Rate Summary is available from r				mputed on this page	2.	
Information on this pa to no longer use the lo to setting and certifyir	ge takes into consideration any voluntary reductive overed tax rate ceiling to calculate its tax rate, if ng its tax rate. The information on the information reduction(s) taken in an even numbered year(s)	tion(s) taken in p can hold a publi onal Tax Rate Da	revious even number c hearing and bass a r	ed year(s). If in a resolution, a polic	n even numbered y	ear, the political su ardinance justifyin	g its action prior
L				Real Estate		Personal	Prior Method
			Residential	Agriculture	Commercial	Property	Single Rate
Reassessment Y (Prior year Tax B. Current Year	ax Rate Ceiling as defined in Chapter 1: /car. (Prior Year Tax Rate Sommary, Line Rate Summary, Line F in Even Numberco r Rate Computed Pursuant to Article X d Section 137.073 RSMo. <u>If no Voter App</u>	F minus Line (Year) , Section 22 of	H in Odd Numbere the Missouri		r a Voluntary Re	duction was Tak	en in a Non-
	A Line 41 & Line 27 (Prior Method)]	toveu ifferease	-				
C. Amount of R: Adjusted to pro- assessed value a	ate Increase Authorized by Voters (i vide the revenue available if applied to the and increased by the percentage of CPI. Total Operating Levy up to \$2.75 per A	prior year OR					
	Board decided to use Amend 2:		n ripplication				
D. Rate to Comp	pare to Maximum Authorized Levy lection) otherwise Line C]	to Determine	Tax Rate Ceilin	ng			
[Greater of Prio election), Other F. Current Year	uthorized Levy Greater of the 1984 rat or Year Line E or Current Year Line D (if t wise Prior Year Line E) r Tax Rate Ceiling al Rate to Comply with Missouri Laws		u voter approved ra	ate		· 2 /*	
Tax Rate C Attach a co G. 2. Less 20% to the Cou	ired Prop C Tax Reduction taken for Ceiling (Line F) If Applicable, Circle the pay of the DESE Prop C Reduction W Required Reduction 1st Class Char inty(ics) taken from Tax Rate Ceilin ry Reduction By School District take	he type of wa orksheet if th ter County S g (Line F).	ere is no waiver ichool District N	OT Submitti	Partial No ng an Estimate	Binding	- ; Tax Rate -
WARNING: A V Will Lower The T	oluntary Reduction Taken In An Even-Number Fax Rate Ceiling For The Following Year	ed Year					
If Applicable (Att	le Recoupment Rate added to Tax Rate C tach Form G or H)			<u></u>	- .		-
	Be Levied (Line F - Line G1 - Line G2 - Lin wied For Debt Service If Applicable (F	,	<u> </u>			·	-
BB. Additional Sp Adjusted to provid	becal Purposed Rate Authorized By de the revenue available if applied to the prior y ed by the percentage of CPI	Voters After		ates were Set (12	ax Rate Form B, Lr	ne 16 if a Differen	t Purpose)
CERTIFICAT							
I, the undersigned,		(Office) of					d Subdivision
levying a rate in			'ounties) do herby	y certify that t	he data set forth	h above and or	the
	ns is true and accurate to the best of m ine G through BB, sign this form, a			rk(s) for final	certification.		
(Date)	(Signature)		(Print Name)			(Telephone)	
Proposed rate to b Based on Certifica Section 137.073.7 extended on the tay	be entered on tax books by County C ation from the Political Subdivision: RSMo, states that no tax rate shall be x rolls by the county clerk unless the on has complied with the foregoing		A			<u></u>	-
	ection.		·				
provisions of the se	(County Clerk's Signature)		(County)			(Telephone)	

	(PRO FORMA - STATE AUDITOF	OR'S REVIEW OF DATA SUBMITTED	ATA SURMITTE				
		Tev Date Form A						
		r av krate it offill A For SCHOOL, DISTRICTS Calculating a Separate Rate on Each SubClass of Property	g a Separate Rate on	Each SubClass of {	Property		~	. (
/		Name of Political Subdivision	Política	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 Ar	T be sent to the County Clerk. and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.	Clerk. with Article X, Sectio	in 22 and Section 137.	.073, RSMo.		
Infor calcui the en	mation on this pa date its tax rate, it nd of these forms	Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate celling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ardinamce justifying its action prior to setting and certifying its tax rate. The miximation on the Informational Tax Rate Data Summary at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).) taken in previous even nur licy statement, or an ordinar in no previous voluntary red	nbered year(s). If in an evoce justifying its action pri- luction(s) taken in an even	en numbered year, the politient is the setting and certifying thumbered year(s).	tical subdivision wishes to no le its tax rate. The information or	origer use the lowered i n the Informational Tao	tax rate ceiling to x Rate Data Summary at
	-		(a)	(b) Real Estate	(c)	(d) Personal		(Prior Method) Single Rate
ļ	i		Residential	Agricultural	Commercial	Property	Totaf	Calculation
: 	(20) Cur Include the c the County (finalized by)	(20) Current Year Assessed Valuation include the current locally and state assessed valuation obta the County Clerk, County Assessor, or comparable office finalized by the local bgard of equalization.	obtained from ce					
	Assessed Valuation 2(a) (b) & (c) - May bo 2(d) - [Line 1(d) - 3(d) If negative, enter zero.	of New Construction & Im obtained from the County Clerk - 6(d) + 7(d) +8(d)]	provements or County Assessor					
3	Assessed V Obtained fro	Assessed Value of Newly Added Territory Obtained from the County Clerk or County Assessor						-
	Assessed V (Added to Obtained fro	Assessed Value of Real Property that Changed Sul (Added to a New Subclass in the Current Year) Obtained from the County Clerk or County Assessor	Subclass from the Prior Year)	Year				
÷	Adjusted ((Line 1 - Lin	Adjusted Current Year Assessed Valuation (Line 1 - Line 2 - Line 3 - Line 4)						
·•	(20) Prio Include the p Assessor or c Note. If fins as to re-cal Rate Su	(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 Tax Rate Form A, Line 1 then revise the Prior Year tax rate form to re-calculate the Prior Year tax rate ceiling Enter the revised Prior Year tax rate ceiling on the Current Year's Tax Rate Summary. Line A.	om the County Clerk, Co <u>Stequalization</u> e Form A, Line I then revist at Prior Year tax rate cethin	ounty c the Prior Year lax rate fi g on the Current Years T.	tta عد			
7.	Assessed V Obtained fro	Assessed Value in Newly Separated Territory Obtained from the County Clerk or County Assessor						
	Assessed V Prior Year Obtained fro	Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year Obtained from the County Clerk or County Assessor						
9.	Assessed V Year (Sub Obtained fro	Assessed Value of Real Property that Changed Subclass f Year (Subtracted from the Previously Reported Subclass) Obtained from the County Clerk or County Assessor	Subclass from the Prior & Subclass)					
10.	Adjusted I (Line 6 - Lin	Adjusted Prior Year Assessed Valuation (Line 6 - Line 7 - Line 8 - Line 9)						
							1	
	(Form Řev	(Form Revised 03-2016)	L	Tax Rate Form A, Page 1 of 4	age 1 of 4			

Form A D. DISTRICTS Calculating a Separate Rate o D. DISTRICTS Calculating a Separate Rate o ifical Subdivision Politi resion of this form MUST be sent to the Count. n of reassessment growth and rate for compliance detersion any voluntary reduction(s) laken in previous seduntary reduction that would be allowed had there been no previous voluntary rate provers's assessed valuation of existing property prior year's assessed valuation (1.ine 10) Trice Index orninsion sessed V aluation (1.ine 10) dijusted Revenue Permitted Property from property that existed in both years troperty from property that existed in both years the Cline (1.ine 10) dijusted Revenue Permitted Property from property that existed in both years tervenue from State Assessed Property (before the DFSE: & allocated to each subclass of real estate altation. Ber Revenue Growth t Revenue Growth t Revenue from State Assessed Property condition (1.ine 11), the CPI (Line [2), or 5%a. 0%. Anormore than 5%a. The Current Year from years. (Line 17) Line 16) rear Revenue from State Assessed Property the Current Year from years. (Line 17) Line 16 (Fotal). Line 16 (Fotal). The state assessed valuation per the State Assessed valuation to the State Assessed valuation per the State Assessed valuation per the State Assessed valuation the amount as Line 16 (Fotal). Line 16 (Fotal). The mount as Line 16 (Fotal). Line 16 (Fotal). The mount as Line 16 (Fotal). Line 16 (Fotal). The mount as Line 10 is the Assessed valuation per the State Assessed valuation to the State Assessed valuation the state Assessed valuation to the State Assessed valuation the state Auditor's Office to explain the		- AND	PRO FORMA - STATE AUDITO	OR'S REVIEW OF DATA SUBMITTED	DATA SUBMITTI	ED			
Des CHOOL DISTRICTS Caloning a Separate Rate on Exclo SubClassin For Section Lister Statistissin Verse of Explored Statistission For Section Lister Statistission For Section Lister Statistission Verse of Explored Statistission For Section Lister Statistission For Section Lister Statistission Verse of Explored Statistission For Section Lister Statistission For Section Lister Statistission Verse of Explored Statistission For Section Lister Statistission For Section Lister Statistission Comparation of The Section Lister Statistics For Section Lister Statistics For Section Lister Statistics Comparation of The Section Lister Statistics For Section Lister Statistics For Section Lister Statistics Exclusion Lister Statistics For Section Lister Statistics For Section Lister Statistics For Section Lister Statistics Interest Lister Statistics For Section Lister Statistics For Section Lister Statistics For Section Lister Statistics Interest Lister Statistics For Section Lister Statistics For Section Lister Statistics For Section Lister Statistics Interest Lister Statistics For Section Lister Statistics For Section Lister Statistics For Section Lister Statistics Interest Lister Statistics	2.75								(20).
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	21.	Estimated ((before red) 21 (Total), wi assessed valu multiplied by Commission,	Current Year Revenue from State Assi uctions) The school district should use its b hich is allocated to each subclass of real estat action. (i.e. same amount as Line 16 (Total), L the ⁹ / ₆ increase in state assessed valuation pe or using the educated guess).	sessed Property set estimate for Lino te based on its % of Line 16 (Total) ar the State Tax					
		If Line 21 (To please provid reasons for su	otal) declines substantially from the amount of the written documentation to the State Auditor teh difference.	on Line 16 (Total), 's Office to explain the					
(Form Revised 03-2016)		(Form Revi	eed (03-2016)		Tax Rate Form A. Page 2 of 4	age 2 of 4			

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		1aX Kate Form A For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property	ng a Separate Rate on	ı Each SubClass of I	roperty			. (_02)
		Name of Political Subdivision	Politic	Political Subdivision Code	1	Purpose of Levy		
~ 		The final version of this form MUST be sent to the County Clerk. Computation of reassessment growth and rate for compliance with Ar	T be sent to the County Clerk. and rate for compliance with Article X. Section 22 and Section 137.073, RSMo.	Clerk. with Article X, Sectio	in 22 and Section 137	.073, RSMo.		
Int Car the	formation on this pag- iculate its tax rate, it i c end of these forms p	Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate existing to calculate its tax rate. It can hold a public hearing and pass a resolution, a policy statement, or an ordinance plastifying its action prior to setting and certifying its tax rate. The information on the followered tax rate Cana Summary at the end of these forms to value the rate of these formational itax Rate Data Summary at the end of these forms provides the rate would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).	 (s) taken in previous even nur olicy statement, or an ordinar een no previous voluntary rec 	mbered year(s). If in an ev nee justifying its action pri duction(s) taken in an even	en numbered year, the poli or to setting and cercifying 1 numbered year(s)	tical subdivision wishes to the informat	r no longer use the lowered to ion on the Informational Tax	ax rate ceiling to c Rate Data Summary at
			(3)	(b) Rcal Estate	(c)	(d) Personal		(Prior Method) Sinole Rate
			Residential	Agricultural	Commercial	Property	Total	Calculation
22.		Revenue Permitted from Existing Locally Assessed Property (Line 20 - Line 21)						
23.		Adjusted Current Year Assessed Valuation (Linc 5)						
24.		Tax Rate Permitted Using Prior Method Tax Rate Perr HB 1150 & SB960 (Line 22 / Line 23 x 100)	Permitted Prior to					
25.		Limit Personal Property to the Prior Year Ceiling Dover of Line 34 (Personal Proverty) or Line 14 (Personal Proverty)	onal Property)]					
26.		(Tax Rate Summary, Line F)			·			
27.		Limit to the Prior Year Maximum Authorized Levy Lower of the 25 (for Personal Primers rate) or 1 ine 26						- In the
,	Enter the Rate	ne B	of the Tax Rate Summary					
58.		Calculate Revised Rate(s) Tax Revenue [(Line 1 x Line 27)/100]						
29.		Total Assessed Valuation [Line 1 (Total)]						
30.		Blended Rate [Line 28 (Total) / Line 29 × 100] Revenue Difference due to the multi-rate coloridation (Line 28 (Total) - Line 28 (Prior Method))	ine 38 (Total) - Hand 28 (I	trior Methodyl				
32.		Rate(s) to be Revised Note: Revision Can Not Increase Personal Property Rate [(f1ane31 < or > 0.& 1	ase Personal Property 27, Otherwise 0]	Rate				
33		Current Year Adjusted Assessed Valuation of Rates beii (If Line 32 > 0, Then Line 5, Otherwise 0)	being Revised					
34.		Relative Ratio of Current Ycar Adjusted Assessed Valuation of the Rates being Revised [Line 33 / Line 33 (Total)]	lation of the					
35.		1/Li	ne 5 x 100 (limited to - Line 32), Otherwise 01), Otherwise 0				1
36.		Revised Rate (Line 27 + Line 35)						
37.	Revised Rate R	Revised Rate Rounded (if Line $36 < 1$, Then Round to a $3 - dig$	digit rate. Otherwise Round to a 4 • digit rate)	a 4 • digit rate)				
	(Form Revis	(Form Revised 03-2016)	-	Tax Rate Form A, Page 3 of 4	ıge 3 of 4			

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	PRO FORMA - STATE AUDITOR Tax Rate Form A	OR'S REVIEW OF DATA SUBMITTED	ATA SUBMITTED					
	For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property	, a Separate Rate on I	Each SubClass of Pro	iperty				
)	Name of Political Subdivision The final version of this form MUST be sent to the County Clerk. Computation of reassessment growth and rate for compliance with Ar	Purpose Political Subdivision Code Parpose T be sent to the County Clerk. and rate for compliance with Article X. Section 22 and Section 137.073. RSMo	Political Subdivision Code ounty Clerk. jance with Article X, Section 2		Purpose of Levy 73. RSMo.			
Information on this page calculate its tax rate, it of the end of these forms pi		(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 certing to policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the informational Tax Rate Data Summary at been no previous voluntary reduction(s) taken in an even numbered year(s).	bered year(s). If in an even i e justifying its action prior t ction(s) taken in an even nu	numbered year, the politie to setting and certifying it imbured year(s).	al subdivision wishes to no s tax rate. The information	o longer use the lowered ta i on the Informational Tax	ax rate cerling to Rate Data Summary at	
		(a)	(b) Real Estate	(c)	(d) Personal		(Prior Method) Single Bate	
	1	Residential	Agricultural	Commercial	Property	Total	Calculation	
Calculate Final Blended Rate 38. Tax Revenue [(1,inc 1 x Line 3)]	<u>Calculate Final Blended Rate</u> 38. Tax Revenue [(Linc 1 x Line 37) / 100]							
39. Total Assessed V: 40. Final Blended Rat	39. Total Assessed Valuation [Line 1 (Total)] 40. Final Blended Rate [rf inc 38 (Total) / Line 30 - 100]							
41. Tax Rate(s) Perm Enter Rate(s) on th	le X,	Section 22 and Section 137.073 RSMo. (Line 37)	7.073 RSMo. (Line 3)	()	1			
FOR INFORMAT	FOR INFORMATIONAL PURPOSES ONLY							
Impact of the M	Impact of the Multi Rate System Percention Colordinated Fring Multi Date							
72. Revenue Cateurated Using Mulli Mare [(Line 41 x 1.inc 1) / 100]	ea USINg .villit Kate / 100]							
 A3. Revenue Calculatt [Line 27 (Prior Meth. A4. Barrows, D566 	Revenue Calculated Using Single Rate [Line 27 (Prior Method) x Line 1) / 100]							
	Kevenue Dirterences Using the Dirferent Methods (Line 42 - Line 43)							
45. Percent Change (Line 447 Line 43)	Line 44 / Line 43)							
Blended Rate Calculation 46. Tax Rate Ceiling (Tax Rate Su 47. Allowable Recomment Rate	Blended Rate Calculation Tax Rate Celling (Tax Rate Summary, Line F) Allowable Recoupment Rate							
48. DESE Screen 6 Tax Rate	48. DESE Screen 6 Tax Rate Ceiling Including Recoupment							
49. Assessed Valuation (Line 1)	on (Line 1)							
20. Revenue 110m DESE 30 [(Line 48 x Line 49) / 100]								
 Blended Tax Rate Voluntary Reducti 	Blended Tax Rate Ceiling to Report on DESE Screen 6 [Lin Voluntary Reduction (Tax Rate Summary, Line H)	Line 50 (Total) / Line 49 (Total) x 100	otal) x 100					
53. Unadjusted Levy (Line 48 - Line 52) 54. Assessed Valuation (Line f)	(Line 48 - 1 ine 52)							
55. Revenue from Un	Revenue from Unadjusted Levy [(Line 53 x Line 54) / 100]							
56. Blended Tax Rate 57. Prop C Reduction	56. Blended Tax Rate from the Unadjusted Levy to Report on DESE Screen 6 [(Line 55 / Line 54) x 100] 57. Prop C Reduction (Tax Rate Summary, Line G)	de Sereen 6 [(Line 5	5 / Line 54) x 100]					
58. Adjusted Levy (Line 53 - Line 57) 59. Assessed Valuation (Line 1)	ine 53 - Line 57) να (Line 1)							• • •
60. Revenue from Adj								
61. Blended Tax Rate	ljusted Levy to Report on	DESE Screen 6 [(Line 60 / Line 59) x 100]	Line 59) x 100]					
(Form Revised 03-2016)	ed 03-2016)	Tax	Tax Rate Form A, Page 4 of 4	:40f4				



Tax Rate Form B (40_) Yee SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property Image: Calculation of this form MUSI be sent to the County Clerk. Calculation of New Voter Approved Tax Rate or Tax Rate Increase Purpose of Levy The final version of this form MUSI be sent to the County Clerk. Calculation of New Voter Approved Tax Rate or Tax Rate Increase Since the prior year tax rate compatition, some political subdivisions may have held elections where voters approved an increase in an existing tax or approved an new tax. Form B & designed to document the election. 1. Date of Election 2. Relate Tagging: Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot. 3. Election Results (Yes) 4. Expiration Date Enter the last year the levy will be in effect, if applicable. (Yes) 5. New Proposition C Waiver			PRO FORMA - STATE AUDI	TOR'S REVIEW OF DATA SUP	BMITTED	(20.)
Name of Political Subdivision Political Subdivision Purpose of Levy The final version of this form MUSI be sent to the County Clerk. Edulation of New Yoter Approved Tax Rate or Tax Rate Increase Since the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase in an existing tax or approved new tax. Form B is designed to document the election.	M		Tax Rate Form B			(20)
The final version of this form MUST be sent to the County Clerk. Calculation of New Voter Approved Tax Rate or Tax Rate Increase Since the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase in an existing tax or approved new tax. Form B is designed to document the election. 1. Date of Election 2. Railed Language Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot. 3. Election Results (Yes) 4. Expiration Date Enter the last year the levy will be in effect, if applicable. 5. New Proposition C Waiver • Indicate whether the district obtained a argy waiver to eliminate part or all of the required Proposition C Reduction. • Attach a sample ballot or state the proposition posed exactly as it appeared on the ballot.			For SCHOOL DISTRICTS Cale	ulating a Separate Rate on Each	SubClass of Property	
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	PRO FORMA - STATE A Tax Rate Form B For SCHOOL DISTRICTS ((20_)
, associate the second se	Name of Political Subdivision		al Subdivision Co	•	e of Levy	_
	The final version of this form	MUST be sent to	o the County Cler	к.		
	Calculation of New Voter App	proved Tax Rate or	Tax Rate Increase	e		
to no longer use the le to setting and certifyi	age takes into consideration any volunts owered tax rate ceiling to calculate its ta ing its tax rate. The information on the li reduction(s) taken in an even numbere	ax rate, it can hold a pu nformational Tax Rate	ablic hearing and pass a	resolution, a policy sl	latement, or an ordinance just	(fying its action prior
			Real Estate			
	-	Residential	Agricultural	Commercial	Personal Property	Prior Method
(Tax Rate So Existing Rat 8. Voter App	Tax Rate Ceiling to Apply V ammary, Line A if Increase to an c. Otherwise 0) roved Increased Tax Rate to 7 0, then Line 6a + Line 7. ine 6b).		acrease to.			
	- Prior Year Assessed Valuation orm A. Line 10)	 I				
	Prior Year Adjusted Revenue by that existed in both years he 9) / 100)	e				
	Price Index (CPI) by the State Tax Commission.					
12. Permitted (Line 10 x L	Revenue Growth Allowed for ine 11)	СРІ				
	nue Allowed from the Addition y that existed in both years ine 12)	onal Voter Appro	oved Increase	· • • • • • • • • • • • • • • • • • • •		
	Current Year Assessed Valuat	ion				
This rate will Approved In	Voter Approved Increase Tax 1 allow the same revenue as applyin crease Rate (Line 8) to the Prior ye cased by the CP1 (Line 11), ne 14 x 100)	ng the Voter				
House Bill N approved inc increase app in order to go applying the	Rate Increase Authorized by lo. 506, passed in 2011, allows taxi rease after August 27, 2008 to levy roved by voters (Line 8) or the adju- enerate substantially the same rever voter approved increase to the tota al increased by the consumer price	ing authorities that p y a rate that is the gr isted voter approved nue that would have il assessed valuation	passed a voter reater of the J increase (Line 15) been generated by			
	te Computed on the Tax Rate Sum rise, on the Tax Rate Summary, Lir					
(If Line 8 > 1 Line 15)	line 15, Then Line 8. Otherwise					

Tax Rate Form B, Page 2 of 2



STATISTICS.	PRO FORMA - STATE AU	DITOR'S REVIEW OF DA	TA SUBMITTED	
	Tax Rate Form C			(20)
	For SCHOOL DISTRICTS Cal	culating a Separate Rate on E	ach SubClass of Property	
Printpouls!			Debt Service	
	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
	The final version of this form N	IUST be sent to the County Cl	erk.	
	Debt Service Calculation for Gen	eral Obligation Bonds Paid for y	with Property Taxes.	
	The tax rate for Deht Service will be corremain outstanding, and the debt fund			e tax was levied, the bonds
	Since the property taxes are levied and levy be computed using calendar year		sis (January - December), it	is recommended that this
	otal current year assessed valuation of Fax Rate Form A, Line 1 Total)	btained from the County Clerk	or Assessor.	
2. A	mount required to pay debt service r	equirements during the next c	alendar year	
th	.e. Assuming the current year is Year 1, ie (Year 1) Form C). Include the princip bligation bond issues plus anticipated fe ext calendar year.	al and interest payments due on	outstanding general	
w E.	stimated costs of collection (collector ithholdings) and anticipated delinque xperience in prior years is the best guide Jsually 2% to 10% of Line 2 above)	encies.		
4. R	easonable reserve up to one year's pa	yment		
(Y ar	Assuming the current year is Year 1, use (ear 1) Form C. It is important that the 1 by default on the bonds. Include paymer recounted for on Line 2.	Debt Service Fund have sufficie	nt reserves to prevent	
5. Te	otal required for debt service (Line 2	+ Line 3 + Line 4)		
Si cu es	nticipated balance at end of current of how the anticipated bank or fund balance irrent balance minus the amount of any timated investment earning Due before this tax into this amount.	e at December 31st of this year principal or interest due before	December 31st plus any	
Li pa ye	roperty tax revenue required for debt ine 6 is subtracted from Line 5 because ayments required for the next calendar y ear's payment (Line 4). Any current bala quirements so it is doducted from the to	the debt service fund is only all ear (Line 2) and the reasonable ince in the fund is already availa	reserve of the following able to meet these	
(J es	stimated revenue from state assessed anuary - December) - Must be estimat timate would be the same amount as th ervice Fund in the prior year.	ed by the school district. In mos	st instances a good	
	evenue required from locally assessed line 7 - Line 8)	l property for debt service		
10. <u>Co</u> Re	omputation of debt service tax rate [(ound a fraction to the nearest one/one h	Line 9 / Line 1) x 100] undredth of a cent.		
11 . L a	ess Voluntary Reduction By Political	Subdivision		
	ctual rate to be levied for debt service nter this rate on Line AA of the Tax I)	
* To	The tax rate levied may be lower than the service the debt requirements.	ne rate computed as long as ade	quate funds are available	

C THE PARTY OF	PRO FORMA - STATE AUDITO		ATA SUBM	ITTED		(20_)
	Informational Tax Rate Data S	•	Fach SubCis	. of Decenarty		
COLOR DE LA	For SCHOOL DISTRICTS Calculat	nig a separate state on	racii Subcita	s or ruperty		
	Name of Political Subdivision	Political Subdivision	Code	Purpose of Levy		<u> </u>
information on this	e information that would have been on the line iten s page should not be used in the current year unless following steps in an even numbered year.	is for the Summary had no vol the taxing authority wishes to	luntary reduction(s reverse any volunt) been taken in prior ary reduction(s) take	even numbered a in prior even n	ycar(s). The iumbered year
Step 1 The gover its tax rate	ming body should hold a public hearing and adopt a c.	a resolution, a policy statement	t, or an ordinance j	ustifying its action p	nor to setting an	d certifying
Step 2 Submit a	copy of the resolution, policy statement, or ordinan	ce to the State Auditor's Office	e for review.			
		Dest te stict	Real Estate	Commented	Personal	Prior Method
		Residential	Agriculture	Commerical	Property	Single Rate
Prior Year Ta Changed or a Vol	x Rate Ceiling as defined in Chapter 137, R. luntary Reduction was Taken in a Non-Reasson	SMo. Revised if Prior Year ssment Year.	r Data			
Prior Year Infor	mational Tax Rate Data Summary, Line F)					
	Rate Computed Pursuant to Article X, Sect Section 137.073 RSMo. <u>If no Voter Approved</u>					
Informational Ta Method)	ax Rate Data Form A, Line 37 & Line 23 (Pric	N				
Informational Fa	ide the revenue available if applied to the prio ax Rate Data Form B, Line 16)					- <u></u>
Rate to Compa	ax Rate Data Form B, Line 16) are to Maximum Authorized Levy to D					
Rate to Compa	ax Rate Data Form B, Line 16)					
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Rate to Compa Line B (if no ele Maximum Aut Based on the Prio Curreot Year	ax Rate Data Form B, Line 16) are to Maximum Authorized Levy to D ction) otherwise Line CJ thorized Levy Enter the Most Recent Voter or Year Tax Rate Ceiling Tax Rate Ceiling Maximum Legal Rate to	etermine Tax Rate Cei Approved Rate	ling 			
Rate to Compa Line B (if no ele Maximum Aut Based on the Prio Current Year	ax Rate Data Form B, Line 16) are to Maximum Authorized Levy to D ction) otherwise Line CJ thorized Levy Enter the Most Recent Voter or Year Tax Rate Ceiling Tax Rate Ceiling Maximum Legal Rate to	etermine Tax Rate Cei Approved Rate	ling 			
Rate to Compa Line B (if no ele Maximum Aut Based on the Prio Current Year	ax Rate Data Form B, Line 16) are to Maximum Authorized Levy to D ction) otherwise Line CJ thorized Levy Enter the Most Recent Voter or Year Tax Rate Ceiling Tax Rate Ceiling Maximum Legal Rate to	etermine Tax Rate Cei Approved Rate	ling 			- · · · · · · · · · · · · · · · · · · ·
Rate to Compa Line B (if no ele Maximum Aut Based on the Prio Current Year	ax Rate Data Form B, Line 16) are to Maximum Authorized Levy to D ction) otherwise Line CJ thorized Levy Enter the Most Recent Voter or Year Tax Rate Ceiling Tax Rate Ceiling Maximum Legal Rate to	etermine Tax Rate Cei Approved Rate	ling 			
Rate to Compa Line B (if no ele Maximum Aut Based on the Prio Current Year	ax Rate Data Form B, Line 16) are to Maximum Authorized Levy to D ction) otherwise Line CJ thorized Levy Enter the Most Recent Voter or Year Tax Rate Ceiling Tax Rate Ceiling Maximum Legal Rate to	etermine Tax Rate Cei Approved Rate	ling 			

		PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED	R'S REVIEW OF	DATA SUBMUTT	ED		1776	
		Informational Tax Rate Data Form A	orm A					(20_).
		For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property	ng a Separate Rate o	n Each SubClass of	Property			
	A NOSS	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	be sent to the County ad rate for compliance	/ Clerk. with Article X. Scoti	on 22 and Section 13	17.073. RSMo.		
This unles Step	form shows the in ss the taxing author 1 - The governing 2 - Submit a copy	This form shows the information that would have been on the little items for the Poim A had no volumtary reductions(s) been taken in prior even numbered year(s). The information out thus form should not be used in the current year unless the taxing authority visibles to reverse any voluctaner reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year. The governing body should hold upublic heating 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 justifying its action prior to setting and certifying its tax rate.	or the Form A had no volunt ken in prior even numbered sittion, a policy statement, o the State Auditor's Office 1	ary reductions(s) been tak year(s) and follows the fol or an ordinance justifying for review	en in prior even numbered llowing steps in an even n its action prior to setung a	year(s). The information on umbered year and certifying its tax rate.	this form should not be us	sed in the current year
			(a)	(b) Real Estate	(c)	(d) Personal		(Prior Method) Single Rate
			Residential	Agricultural	Commercial	Property	Total	Calculation
	(20) Curr Include the or the County C finalized by I	(20_) Current Year Assessed Valuation Include the current locally and state assessed valuation obtained from the County Clerk, County Assessor, or comparable office finalized by the local board of equalization.	lained from					
ri	Assessed Valuation 2(a) (b) & (c) - May be $2(d) = [Line I(d) - 3(d)]If negative, enter zero.$	Assessed Valuation of New Construction & Improvements 2(a) (b) & (e) - May be obtained from the County Clerk or County Assessor 2(d) = [Line 1(d) - $3(d) - 6(d) + 7(d) + 8(d)$] If negative, enter zero.	ovements · County Assessor					
Ϋ́.	Assessed V: Obtained from	Assessed Value of Newly Added Territory Obtained from the County Clerk or County Assessor						
	Assessed Vi (Added to a Obtained from	Assessed Value of Real Property that Changed Su (Added to a New Subclass in the Current Year) Obtained from the County Clerk or County Assessor	Subclass from the Prior Year)	r Year				
5.	Adjusted C (Line 1 - Line	Adjusted Current Year Assessed Valuation (Line 1 - Line 2 - Line 3 - Line 4)						
ý.	(20) Prior Include the pr Assessor or or Note: If this is to re-ea Rate Su	(20) Prior Year Assessed Valuation Include the prior year locally and state assessed valuation obtained from the County Clerk. County Assessor or comparable office finalized by the local board of equalization. Assessor or comparable office finalized by the local board of equalization. Note: If this is different than the amount on the Prior Year Tax Rate Form A. Line 1 then revise the Prior Year tax rate form to re-calculate the Prior Year tax rate celling. Enter the revised Prior Year tax rate celling on the Current Year's Tax Rate Summary, Line A.	obtained from the Count of equalization. Tax Rate Form A. Line the revised Prior Year ta:	y Clerk. County I then revise the Prior ' x rate eviling on the Cu	Ycar tax rate form ment Year's Tax			
r.'	Assessed Vi Obtained from	Assessed Value in Newly Separated Territory Obtained from the County Clerk or County Assessor						
∞i	Assessed Vi Prior Year, Obtained from	Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year Obtained from the County Clerk or County Assessor						
6	Assessed V Vear (Subtu Obtained from	Assessed Value of Real Property that Changed Subclass fr Vear (Subtracted from the Previously Reported Subclass) Obtained from the County Clerk or County Assessor	Subclass from the Prior d Subclass)	L				
10.	Adjusted P. (Line 6 - Line	Adjusted Prior Year Assessed Valuation (Line 6 - Line 7 - Line 8 - Line 9)						
	(Form Revi	(Form Revised 03-2016)	Informationa	Informational Tax Rate Data Form A, Page 1 of 4	rm A, Page I of 4			

1		PRU FURMA - STATE AUDITUR	OR'S REVIEW OF DATA SUBMITTED	ATA SUBMITTE	A			
100		Informational Tax Rate Data Form A	n A					(20_) ·
		For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property	a Separate Rate on I	Each SubClass of P	roperty]
		Name of Political Subdivision	Political	Political Subdivision Code		Purpose of Levy		
		The final version of this form MUST he Computation of reassessment orowth and	T be sent to the County Clerk. and rate for compliance with Ar	l erk. Nh Article X. Section	T be sent to the County Clerk. and rate for commissions with Article Y. Section 23 and Section 133 073. DEMa	SW2 ELU		
This unles Step Step	form shows the In as the taxing author 1 - The governing 2 - Submit a copy	This form shows the information that would have been on the line items for the Fourth Functional Societions(s) been not be and solution of the form should not be used in the current year and solution gradiently wishes to reverse any volutrary reduction(s) the information of this form should not be used in the current year and solution gradient year section and solution adopted to the fourth prior even numbered year(s). The information of this form should not be used in the current year as the faxing authenty wishes to reverse and voluntary reduction(s) teaching and solution gradient areas and follows the following steps in an even numbered year. Section adopted to a seed in the current year Section of the resolution, public heating and adopted areas and follows the following steps in an even numbered year. Section adopted adopted adopted areas and and a resolution, a policy statement, or and adopted areas and and a resolution and the data transment of the Statement.	the Four A had no voluntary in prior even truthbered yes ion, a policy statement, or a state Auditor's ()ffice for i	A structure As yourself in the follows	I I prior even numbered ye owing steps ut an even num action prior to setting and	V.7.5, N.50410. Ear(s). The information on the hered year. certifying its tax rate.	is form should not be us	ed in the current year
			(a)	(b) Paal Fetate	(c)	(d) Derround		(Prior Method)
		I	Residential	Agricultural	Commercial	Property	Total	Single Rate Calculation
	Percentage in the current [(Line 5 - Lin	Percentage Increase in Adjusted Valuation of existing property in the current year over the prior year's assessed valuation [(Line 5 - Line 10) / Line 10] x 100	, property					
12.	Increase in Certified by ti	Increase in Consumer Price Index Certified by the State Tax Commission						
5	Adjusted P	Adjusted Prior Year Assessed Valuation (Line 10)						
	(20) Prio (Informationa	(20) Prior Year Voluntarily Reduced Rate in Non- (Informational Tax Rate Data Summary, Line A)	Non-Reassessment Year					
]5.	Maximum from Locall (Line 13 × L)	Maximum Prior Year Adjusted Revenue Permitted from Locally Assessed Property from property that existed in both years [(Line 13 x Line 14) / 100]	isted in both years					
16.	Maximum reductions) based on its ?	Maximum Prior Vear Revenue from State Assessed Property (before reductions). Provided by the DESE & allocated to each subclass of real estate based on its \Re_6 of assessed valuation.	Property (before class of real estate					
17.	Total Adjusted P (Line 15 + Line 16)	Total Adjusted Prior Year Revenue						
18.	Permitted F Enter <u>the lows</u> If Line 11 is n	Permitted Reassessment Revenue Growth Enter <u>the lower</u> of the actual growth (Line 11), the CPI (Line 12), or 5%, If Line 11 is negative, enter 0%.	12), or 5%.					
-	Do not enter	Do not enter less than 0%, nor more than 5%.						
.6]	Additional Reass (Line 17 x Line 18)	Additional Reassessment Revenue Permitted (Line 17 x Line 18)						
50.	Revenue Pe property that	Revenue Permitted in the Current Year from property that existed in both years. (Line 17 + Line 19)						
21,	Estimated ((before red) 21 (fotal). wh assessed valua multiplied by Commission,	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).	ssessed Property s best estimate for Line tate based on its % of . Line 16 (Total) per the State Tax					
.	If Line 21 (To please provids reasons for su	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 trasons for such difference.	inc 16 (Total), ffice to explain the					
	(Form Revi:	(Form Revised 03-2016)	Informational T	Informational Tax Rate Data Form A, Page 2 of 4	1 A, Page 2 of 4			

A LEAD	PRO FORMA - STATE AUDITO	TOR'S REVIEW OF DATA SUBMITTED	DATA SUBMITTE	0			
	Informational Tax Rate Data H	a Form A		1			(20)
	For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property	ing a Separate Rate o	n Each SubClass of I	Property			}
		Políti	Political Subdivision Code	[Purpose of Levy	, ,	
	The final version of this form MUST be sent to the County Clerk. Computation of reassessment prowth and rate for compliance with Article X. Section 22 and Section 137.073. RSMo	ST be sent to the County Clerk. h and rate for compliance with Ar	/ Clerk, with Article X_Sectio	n 22 and Section 137	1073 RSMA		
This form shows the infe urpless the taxing authonic Step 1 - The governing h Step 2 - Subnit a copy of	This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior would make the arrive prior works to form a hard would have been on the resolution, a prior even numbered year(s) and following steps in an even numbered year. The governorg hody should have been adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and excitying its tax rate.	for the Form A had no volum sken in prior even numbered of the State Audtor's Office 4	ary reductions(s) been take year(s) and follows the foll of an ordinance justifying it for review.	n in prior even numbered j owing steps in an even num s action prior to setting and	ycar(s). The information of mbered year, d certifying its (ax rate.	n this form should not be us	ed in the current year
		(a)	(b) Real Estate	(0)	(d) Personal		(Prior Method)
,		Residential	Agricultural	Commercial	Property	Total	Calculation
22. Revenue Permitted from F Property (Line 20 - Line 21)	Revenue Permitted from Existing Locally Assessed Property (Line 20 - Line 21)						
23. Adjusted Curre	Adjusted Current Year Assessed Valuation (Line 5)						
24. Tax Rate Perm	Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to HB-1150 & S19960 (Line 22 / Line 23 x 100)	rmitted Prior to			-		
25. Limit Personal [Lower of Line 2	Limit Personal Property to the Prior Year Ceiling Lower of Line 24 (Personal Property) or Line 14 (Personal Property)]	sonal Property]]					
26. Maximum Authorized Levy (Informational Tay Date Date	Maximun Authorized Levy Informational Tay Data Data Summary Line PA						
27. Limit to the Pri	terror to the Prior Year Mathematically, Line D. Limit to the Prior Year Mathema Authorized Levy before the Driver States States of the States States of States						
Informational Tax Line 25 (for Perso	Luce for each of the metrico Column on Luce 5 of the Informational Tax Rate Data Summary [Lower of Line 24, Line 25 (for Personal Property only), or Line 26]						
Calculate Revised Rate(s) 28. Tax Revenue f(Line 1 x Line	Calculate Revised Rate(s) Fax Revenue {(Line 1 x Line 27) /100}						
29. Total Assessed V	Total Assessed Valuation [Linc 1 (Total)]						
30. Blended Rate [L	Blended Rate [Line 28 (Total) / Line 29 x 100]						
31. Revenue Differe	Revenue Difference due to the multi rate calculation [Line 28 (Total) - Line 28 (Prior Method)]	ine 28 (Total) - Line 28 (Prior Method)]				
32. Rate(s) to be Rev [(If Line 31 < or > 0	Rate(s) to be Revised . Note: Revision Can Not Increase Personal Property Rate [(# Line 31 < or > 0 & Line 27 < Line 27 (Prior Method), Then Line 27, Otherwise 0]	ase Personal Property >27, Otherwise 0]	y Rate				
 Current Year Ad (ff Line 32 > 0, Th 	Current Year Adjusted Assessed Valuation of Rates being Revised (ff Line 32 > 0, Then Line 5, Otherwise 0)	ing Revised					
 Relative Ratio of Rates being Revi 	Relative Ratio of Current Year Adjusted Assessed Valu Rates being Revised [Line 33 / Line 33 (Total)]	Valuation of the					ł
35. Revision to Rate		Line 5 x 100 (limited to - Line 32). Otherwise 0	2). Otherwise 0]				ł
36. Revised Rate (Li	Revised Rate (Line 27 + Line 35)						£
37. Revised Rate Ro	Revised Rate Rounded $[tftine 36 < t, Then Round to a 3 - dy$	- drgri rate, Otherwise Round to a 4 - dagit rate)	a 4 - digil rute)				
(Form Revised 03-2016)	ed 03-2016)	Informational	luformational Tax Rate Data Form A, Page 3 of 4	n A, Page 3 of 4			

FOR THE STATE AUDITORS KEVIEW OF DATA SUBMITTED Informational Tax Rate Data Form A For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property	PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Informational Tax Rate Data Form A For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Pro	DATA SUBMITT on Each SubClass of	E.D Property			(
Name of Political Subdivision The final version of this form MUST be sent to the County Clerk. Computation of reassessment growth and rate for compliance with Article X,	Political Sub- be sent to the County Clerk. Ind rate for compliance with Ar		Code Purpose Section 22 and Section 137.073, RSMo	Purpose of Levy 37.073, RSMo.		
This form shows the information that would have beet on the line items for the Form. A had no volumary reductions(s) been taken in prior even mambered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any volumary reductions(s) taken in prior even numbered year(s) and following steps in an even numbered year. Net 1 - The governing sort should hold a public hearing and adopt a resolution, a policy statement, or an ordinance pusifying its action prior to setting and certifying its tax rate. Step 2 - Submit a copy of the resolution, policy, statement, or such added so effice for review.	for the Form A had no volu- then in prior even numbered olution, a policy statement, a the State Auditor's Office	rtary reductions(s) been tal 1 year(s) and follows the fc or an ordinance justifying for review	cen in prior even numbere: Alowing steps in an even n its action prior to setting a	d year(s) The information con numbered year. and certifying its tax rate.	this form should not be us	sed in the current year
	(a)	(b) Real Estate	(c)	(d) Personal		(Prior Method) Single Rate
Calculate Final Riandad Data	Residential	Agricultural	Commercial	Property	Total	Calculation
) / 100] 1 (Totat)} mai) / Line 39) x 100} cd Pursuant to Article X, mmary, Line B	Section 22 and Section 137.073 RSMo. (Line 37)	1 [37.073 RSMo. (Li	1c 37)			
For laformation Purposes Only Impact of the Multi Rate 42. Revenue Calculated Using Multi Rate [(Line 41 x Line 1) / 100]	System					
 43. Revenue Calculated Using Single Rate [Line 27 (Prior Method) x Line 1) / 100] 44. Revenue Differences Using the Different Methods 						
45. Percent Change (Line 44 / Line 43)						·
For Information Purposes Only - Blended Rate Calculation 46. Tax Rate Ceilting (Info. Tax Rate Summary, Line F) 47. Allowable Recoupment Rate						
(Tax Rate Summary, Line I) 48. DESE Screen 6 Tax Rate Ceiling Including Recoupment						
(Line 40 - Line 47) 49. Assessed Valuation (Line 1) 50. Revenue from DESE Screen 6 Tax Rate Ceiling						·
g to Report on DESE Screen 6 { x Rate Summary, Line H)	Line 50 (Total) / Line 49 (Total) × 100]	(Total) x 100]		3 6 		
53. Unadjusted Levy (Line 48 - Line 52) 54. Assessed Valuation (Line 1)						
23. Kevenue from Unadjusted Levy [Unit 55 x Line 54] / 100] 56. Blended Tax Rate from the Unadjusted Levy to Report on DESE Screen 6 [(Line 55 / Line 54) x 100] 57. Prop C Reduction (Tax Rate Summary, Line G)	n DESE Screen 6 (Lit	ie 55 / Line 54) x [00]				
58. Adjusted Levy (Line 53 - Line 57) 59. Assessed Valuation (Line I) 60. Decomposition 4 dimend Long (Line 2001)		:				
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]				
(Comme Damined A3 2016)	Informationa	Informational Tax Rate Data Form A. Page 4 of 4	m A. Page 4 of 4			



	all states	PRO FORMA - STATE AUDITO	DR'S REVIEW OF DATA SUB	MITTED	(20)
		Informational Tax Rate Data J	Form B		(20)
A.		For SCHOOL DISTRICTS Calcula	iting a Separate Rate on Each Se	ubClass of Property	
		Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	_
		The final version of this form MUST	-		
		Calculation of New Voter Approved T	ax Rate or Tax Rate Increase		
Sinc tax o	e the prior year approved a	ear tax rate computation, some political s new tax. Informational Tax Rate Data F	aubdivisions may have held elections form B is designed to document the e	where voters approved an incre lection.	ase in an existing
1.	Date of El		U		
2.	Ballot Lar				
	Attach a sa	imple ballot or state the proposition pose	d to the voters exactly as it appeared	on the ballot.	
3.	Election R	esults			
				(Yes)	(No)
4.	Expiration				
r.		ist year the levy will be in effect, if application of Notice	icable.	,	
5.	New Prop	osition C Waiver			
		whether the district obtained a <u>new</u> waiv	er to eliminate part or all of the requi	ired	
	-	ion C Reduction. sample ballot or state the proposition pr	sed exactly as it appeared on the ball	o1	
	/ tudon L		sou exactly as it appeared on the out		
	- Also indi	icate the election results on the Propositi	on C Waiver		
		·		(Yes)	(No)
6.	Amount of	f Increase Approved by Voters (if this	is an increase to an existing rate)	(103)	(10)
	(An "Increa	ase of" or an "Increase by")	OR	a.	
	Stated Rat (An "Increa	e Approved by Voters (if this is an incluse to")	rease to an existing rate)	Ь	
		,		b.	
	(E D	n in d 02 2016)		·	



		PRO FORMA - STATE	AUDITOR'S R	EVIEW OF DA	TA SUBMITTF	ED.	
1		Informational Tax Rate	e Data Form l	B			(20)
Ş		For SCHOOL DISTRICTS	Calculating a	Separate Rate of	n Each SubClas	s of Property	
		Name of Political Subdivision	n Poli	tical Subdivision C	`ode Purpo	se of Levy	_
		The final version of this for	m MUST be sent	to the County Cl	erk.		
		Calculation of New Voter Ap	proved Tax Rate	or Tax Rate Increa	ise		
llor	mation on this p ws the followin	information that would have been on t bage should not be used in the current y g steps in an even numbered year, ning body should hold a public hearing	ear unless the taxing	authority wishes to reve	rse any voluntary redu	etion(s) taken in prior even n	unibered year(s) and
ер	rate. 2 Submit a c	opy of the resolution, policy statement	, or ordinance to the S	late Auditor's Office fo	r review.		
				Real Estate			
		-	Residential	Agricultural	Commercial	Personal Property	Prior Method
7.	(Tax Rate Su	Tax Rate Ceiling to Apply Vermary, Line A if Increase to an e. Otherwise 0)	oter Approved I	ncrease to.			
8.		roved Increased Tax Rate to 7 0, then Line 6a - Line 7, ne 6b).	Adjust				
9.		rior Year Assessed Valuation al Tax Rate Data Form A, Line					
10.		Prior Year Adjusted Revenue y that existed in both years e 9) / 100)	2				
1.		Price Index (CPI) y the State Tax Commission.					
2.	Permitted I (Line 10 x Li	Revenue Growth Allowed for ne 11)	СЫ				
3.		nue Allowed from the Addition (that existed in both years ne 12)	onal Voter Appr	oved Increase			
4.		urrent Year Assessed Valuati rm A, Line 5)	ion		1 i i i i i i i i i i i i i i i i		
5.	This rate will	oter Approved Increase Tax allow the same revenue as applyin e Prior year Assessed Value (Line he 14 x 100)	ng the Voter Appro				
16.	House Bill Ne approved incu- increase appr- in order to ge applying the	Rate Increase Authorized by o. 506, passed in 2011, allows taxi case after August 27, 2008 to key oved by voters (Line 8) or the adju nerate substantially the same rever voter approved increase to the total il increased by the consumer price	ng authorities that g a rate that is the g isted voter approve tue that would have l assessed valuation	passed a voter reater of the d increase (Line 15) been generated by			
	Enter this Rat levy, Otherwi rate increase.	e Computed on the Tax Rate Sum se, on the Tax Rate Summary, Lin	mary, Line C if inc e BB if this is a ne	reasing an existing w or a temporary			
	(If Line $8 \ge L$	ine 15, Then Line 8, Otherwise					



	Tax Rate Form G For School Districts With a 3	Separate Rate on Each SubClass of I	(20) Property
	Name of Political Subdivision	Political Subdivision C	ode Purpose of Levy
	LATION OF ALLOWED RECONCE WITH SECTION 137.073.3(ST YEAR OF RECOUPMENT TAKEN
due to clerical co may document th	rrections, the existing tax rate ceiles echanges by filing revised copil	ling may be revised to compensate for t	The State Tax Commission or a judicial court or ar- he changes described above. A political subdivision year that is affected. These changes should be clearly
		red to the prior year(s) tax rate forms to he State Auditor before or at the time th	determine the revised assessed valuation and revised e recoupment form is filed.
entitled to receive	for the preceding one to three ye	by he permitted to levy an additional tax ar period affected by the revisions. The s on desires to recoup in the current year.	: for up to three years to recoup the revenues it was steps below determine if a recoupment is permissible
Start with the ol	dest prior year (if applicable) ar	id work forward to the present.	
Please provide a p the recoupment p		low (or by attaching an explanation) as	to why the political subdivision would be eligible for
CERTIFICATI	ON		
		t forth below is true and accurate to the h	est of my knowledge and belief.
Name of School I	District	(Telephone)	Signature)
District Number		(Date)	Print Name)
Purpose of Levy			
m Revised 03-201		Tax Rate Form G, Page 1 of 5	



15 CSR 40-3—ELECTED OFFICIALS

FOR CO YEAR MAKE I. R A (F 2. R	Name of Political Subdivision L CALCULATION OF ALLOWED RECOU OMPLIANCE WITH SECTION 137.073.3(2) 20 COMPLETE LINES 1 THROUGH I CA COPY OF THIS PAGE FOR CALCUL revised Locally Assessed Valuation for the changes to 20 tax rate(s) have been made	PMENT & CALC (a) and (b) 5 FOR THE THE	RD OR OLDER P	RST YEAR OF F	Purpose of Levy RECOUPMENT TA	KEN
FOR CO YEAR MAKE I. R A (F 2. R	OMPLIANCE WITH SECTION 137.073.3(2) 20 COMPLETE LINES FTHROUGH I CA COPY OF THIS PAGE FOR CALCUL revised Locally Assessed Valuation	(a) and (b) 5 FOR THE THE ATING A RECO	RD OR OLDER P	RIOR YEAR (IF	RECOUPMENT TA	KEN
A (F 2. R	•	Residential		E FOURTH OR	OLDER PRIOR Y	/EAR(S)
A (F 2. R	•		Agricultural	Commercial	Personal Property	Total
	Revised Tax Rate Form A, Line 1)					
	evised Tax Rate Ceiling ter the revision to the assessed valuation was made, evised Fax Rate Summary, Line F)					
	ax Revenue [(Line 1 x Line 2) / 100]					
	evised Locally Assessed Valuation inc 1)					
	Driginal Tax Rate Ceiling (Certified) Driginal Tax Rate Summary, Line F)					
	otal Locally Assessed Tax Revenue etually Produced [(1.me 4 x Line 5) / 100]					
	evenue Loss Due to Local Assessment eductions (Line 3 - Line 6)					
R	stimated Lost Revenue from State Assessed Pr Revised Rates or State Assessment Reduction his amount <u>must be</u> estimated by the District.					
	otal Lost Revenue to be Recouped line 7 + Line 8)					
	imit the Total Lost Revenue (Line 9) to Zero f Line 9 < 0, Then 0, Otherwise Line 9)					
	ifference Due to Limiting Loss to Zero (Allo ine 9 (Total) - Line 10 (Total)]	rate Difference to S	ubclass if Line 10 >	0)		
of	tevised Locally Assessed Valuation f Subciass If Line 10 > 0 Line 1 IF Line 10 > 0)					
R	telative Ratio of Line 12 tatio of assessed valuation of each subclass to the total. [Line 12 / Line 12 (Total)]					
В	Jocate the Difference on Line 11 ased on the Relative Ratio on Line 13 Line 11 (Total) x Line 13]					
	otal (20) Lost Revenue Allowed to be Recon Line 10 + Line 14)	iped				

(Form Revised 03-2016)

Tax Rate Form G, Page 2 of 5

32



NP	Name of Political Subdivision	Poli	tical Subdivision	Code	Purpose of Levy	
	TIAL CALCULATION OF ALLOWED RECOUP & COMPLIANCE WITH SECTION 137.073.3(2)(a		ULATION OF F	IRST YEAR OF I	RECOUPMENT TA	JKEN
ΈA	AR 20 COMPLETE LINES 1 THROUGH 15	FOR THE SEC	OND PRIOR YE4 Real Estate Agricultural	AR (IF APPLICA)	BLE) Personal Property	Total
1.	Revised Locally Assessed Valuation After the changes to 20tax rate(s) have been made. (Revised Tax Rate Form A. Line 1)					
2.	Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary, Line F)					
3.	Revised Permissible Locally Assessed Tax Revenue [(Line 1 x Line 2) / 100]					
4.	Revised Locally Assessed Valuation (Line 1)					
5.	Original Tax Rate Ceiling (Certified) (Original Tax Rate Summary, Line F)					
6.	Total Locally Assessed Tax Revenue Actually Produced [(Line 4 x Line 5) / 100]					
7.	Revenue Loss Due to Local Assessment Reductions (Line 3 - Line 6)					
8.	Estimated Lost Revenue from State Assessed Pro Revised Rates or State Assessment Reductions This amount <u>must be</u> estimated by the District.					
₽.	Total Lost Revenue to be Recouped (Lane 7 + Line 8)					
10.	Limit the Total Lost Revenue (Line 9) to Zero (If Line 9 < 0, Then 0, Otherwise Line 9)					
11.	Difference Due to Limiting Loss to Zero (Alloca [Line 9 (Total) - Line 10 (Total)]	ate Difference to S	ubclass if Line 10 >	- ())		
12.	Revised Locally Assessed Valuation of Subclass If Line 10 > 0 (Line 1 IF Line 10 >0)					
13.	Relative Ratio of Line 12 Ratio of assessed valuation of each subclass to the total. [Line 12 / Line 12 (Total)]					
14.	Allocate the Difference on Line 11 Based on the Relative Ratio on Line 13 [Line 11 (Total) x Line 13]					
15.	Total (20) Lost Revenue Allowed to be Recoup (Line 10 + Line 14)	ed				

Tax Rate Form G, Page 3 of 5



15 CSR 40-3—ELECTED OFFICIALS

	Tax Rate Form G For School Districts With a Se	parate Rate on !	Each SubClass o	of Property		(20_
	Name of Political Subdivision	Poli	tical Subdivision	Code	Purpose of Levy	
	LCULATION OF ALLOWED RECOU LIANCE WITH SECTION 137.073.3(2)(ULATION OF F	IRST YEAR OF I	RECOUPMENT TA	KEN
EAR 20	- COMPLETE LINES 1 THROUGH 1	S FOR THE PRIC	DR YEAR (IF AP) Real Estate	PLICABLE)	Personal	
		Residential	Agricultural	Commercial	Property	Total
After th	d Locally Assessed Valuation e changes to 20 — tax rate(s) have been made, ad Tax Rate Form A. Line 1)					
After th	d Tax Rate Ceiling e revision to the assessed valuation was made. ed Tax Rate Summary, Line F)					
	d Permissible Locally Assessed evenue [(Line 1 x Line 2) / 100]					
4. Revised (Line 1	I Locally Assessed Valuation					
	al Tax Rate Ceiling (Certified) al Tax Rate Summary, Line F)					
	Locally Assessed Tax Revenue ly Produced [(Line 4 x Line 5) / 100]					
	ue Loss Due to Local Assessment tions (Line 3 - Line 6)					
Revise	ted Lost Revenue from State Assessed Pr d Rates or State Assessment Reduction nount <u>must be</u> estimated by the District.					
	ast Revenue to be Recouped ~ Line 8)					
	the Total Lost Revenue (Line 9) to Zero $9 \le 0$, Then 0, Otherwise Line 9)	• <u>,</u>				
	ence Due to Limiting Loss to Zero (Alloc (Total) - Line 10 (Total)]	ate Difference to S	ubclass if Line 10 >	• 0)		
of Sub	d Locally Assessed Valuation class If Line 10 > 0 (F Line 10 >0)					
Ratio o	ve Ratio of Line 12 f assessed valuation of each subclass otal [Line 12 / Line 12 (Total)]					
Based o	te the Difference on Line 11 on the Relative Ratio on Line 13 1 (Total) x Line 13]					
	20_) Lost Revenue Allowed to be Recou	ped				

(Form Revised 03-2016)



		Name of Political Subdivision	Pol	itical Subdivision	Code	Purpose of Levy	
		LATION OF ALLOWED RECOU		CULATION OF FI	RST YEAR OF R	ECOUPMENT TA	KEN
DR-	COMPLIAN	CE WITH SECTION 137.073.3(2)	(a) and (b)				
сті	DMINATI	NY COE DECIVITIONE NOT DATEM	21				
	SR.MENATIC	ON OF RECOUPMENT RATE(S	,,				
			Residential	Real Estate Agricultural	Commercial	Personal Property	Total
		ue Loss Allowed to be Recouped of Line 15 for Each Year Recouping)					
	To tal Reven t More than Lir	ue Desired to Recoup in Current V ne 16)	Year (Do Not Enter	r Less than Line 15 c	of the Third Prior Y	car Nor	
	State Assesse	mount of Current Collections fro d Property for Recoupment of La nated by the District					
	Amount to b (Line 17 - Lin	e Recouped from Locally Assessed te 18)	i Property				
		t Year (20) Locally Assessed Pr _) Tax Rate Form A. Line 1]	operty				
F F	lecoup the L	Levied to Partially or Fully loss [(Line 19 / Line 20) \propto 100] les on the current year (20) mary. Line I					
(Complete lin	es 22 and 23 IF Line 17 is less th	an Line 16				
		Need to be Completed to Continu		ent in the 2nd or 3	rd Year		
2.	Portion of re	evenue on Line 15 for 2nd prior y	vear 20 reserve	ed for second year	of recoupment		
3.	Portion of re	venue on Line 15 for prior year 2	$20__$ reserved for	second or third ye	ear of recoupment		



	For School Districts With a Se	Parate Mate off Ed	avn 6400.1833 (†)	. operty		
	Name of Political Subdivision	Politic	cal Subdivision C	ode P	urpose of Levy	
vied in a subseq ist in one year. A ax Rate Form H ALCULATION	tions ordered after tax rates are se- uent year to replace the revenue lo A three-year period following the y is used to document the revenue re N OF SECOND AND/OR THIRD NCE WITH SECTION 137.073.3	st (see Tax Rate Fo year in which the lo maining to be recon YEAR OF RECO	rm G). A politica oss occurred is all uped and the allow	I subdivision may lowed by statute for vable recoupment i	choose not to fully or recouping the los	recoup the re it revenues.
	etion of this form, Tax Rate N OF RECOUPMENT RATE	e Form G must	have been co	mpleted in a p	rior year.	
		Residential	Agricultural	Commercial	Personal	Total
i. Total Reven	ue Lost Due to Assessment Reduc	tions				
) Tax Rate Form G, Line 16)					
	couped in Prior Year(s)					
A Assessed V	aluation (Locally Assessed Only)					
	nt Rate (Certified)		-	_		
c. Revenue R	ecouped [(Line 2a x Line 2b) / 100				<u> </u>	
	ecouped from State Assessed Prop	erty				
Year	Abustian (Locally, Assessed Call)					
	aluation (Locally Assessed Only) nt Rate (Certified)		-			
	ecouped [(Line 2e x Line 2f) / 100]			<u>-</u>		
	ecouped from State Assessed Prope		-			
	ue Recouped in Prior Ycar(s)					
(Line 2c + Li	ne 2d + Line 2g + Line 2h)				<u>.</u>	
	maining to be Recouped					
(Line 1 - Line						
	sired to be Recouped in the Curr					
	ides for recoupment no further bac					
	ar. Any lost revenue from the third	· •				
-	will be waived. (Must be < Line 4	·				
	mount of Current Collections fro					
	ed Property for Recoupment Los	s This				
	<u>TBE</u> estimated by the District.					
	e Recouped from Locally Assesse	d Property				
	nt Year (Line 5 - Line 6)			<u></u>		
	nt Year Assessed Valuation Obtain					
	or Assessor (Tax Rate Form A, Line				,	
	Levied to Partially or Fully Recou	-				
	line 7 / Line 8) x 100] Enter these	rates on the				
Current Year	Tax Rate Summary, Line I.				·	
ERTIFICATIO)N					
	hereby do certify that the data set	forth helps is true	and accurate to th	e best of my know	viedge and belief	
				-		
ame of Political	Subdivision	(Telephone)			(Signature)	
olitical Subdivisi	nn No	(Date)		-	(Print Name)	
ontion outorvisi		(Date)			(r nut isame)	
urpose of Levy						
2.,						



the revisions shall be made via the Missouri

State Auditor's Office website portal.

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

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

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

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

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

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

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

(2) Single Tax Rate—The following forms with instructions for single tax rate review have been adopted and approved for use by political subdivisions:

(A) Tax Rate Summary—For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property, included herein;

(B) Tax Rate Form A—For Political Subdivisions Other Than Schools Levying a Single Rate on All Property, included herein;

(C) Tax Rate Form B—For Political Subdivisions Other Than Schools Levying a Single Rate on All Property, included herein; (D) Tax Rate Form C—For Political Subdivisions Other Than Schools Levying a Single Rate on All Property, included herein;

(E) Informational Tax Rate Data—For Political Subdivisions Other Than Schools Levying a Single Rate on All Property, included herein;

(F) Tax Rate Form G—For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property, included herein; and

(G) Tax Rate Form H—For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property, included herein.

(3) Multi Tax Rate—The following forms with instructions for multi tax rate review are available from the Missouri State Auditor's Office and have been adopted and approved for use by political subdivisions:

(A) Tax Rate Summary—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;

(B) Tax Rate Form A—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;

(C) Tax Rate Form B—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;

(D) Tax Rate Form C—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;

(E) Informational Tax Rate Data Summary—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;

(F) Informational Tax Rate Data Form A— For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;

(G) Informational Tax Rate Data Form B— For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;

(H) Tax Rate Form G—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein; and

(I) Tax Rate Form H—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein.

(4) If revisions or amendments to any information on the tax rate forms need to be made after submission to the State Auditor's Office,