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

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

15 CSR 40-3.010 Bond Registration

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

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

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


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.


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.


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(Rescinded August 6, 1992)


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(Rescinded August 6, 1992)


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(Rescinded August 6, 1992)


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(Rescinded August 6, 1992)


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(Rescinded August 6, 1992)


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(Rescinded August 6, 1992)


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(Rescinded February 28, 2001)


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(Rescinded February 28, 2001)


15 CSR 40-3.120 Calculation and Revision of Property Tax Rates
(Rescinded November 30, 2016)


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

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

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

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

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

**Tax Rate Summary**

For SCHOOL DISTRICTS Levy ing a Single Rate on ALL PROPERTY

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

The final version of this form MUST be sent to the County Clerk.

For Political Subdivision Use in Calculating its Tax Rate

<table>
<thead>
<tr>
<th>A. Prior Year Tax Rate Ceiling (as defined in Chapter 127 RSMo) Revised if the Prior Year Data Changed or a Voluntary Reduction was taken in a Non-Reassessment Year. (Prior Year Tax Rate Summary, Line 1b Less Line 1a in Odd Numbered Year)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>B. Current Year Rate Computed Pursuant to Article X, Section 22 of the Missouri Constitution and Section 127.673, RSMo.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>C. Amount of Rate Increase Authorized by Voters (If Same Purpose)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling (Line 5b if no election, otherwise Line 5c if there was an election)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>E. Maximum Authorized Levy Greater of the 1984 rate or most recent voter approved rate (Greater of Prior Year Line 5e for Current Year Line 5d if there was an election, otherwise Prior Year Line 5d)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>F. Current Year Tax Rate Ceiling (Lower of Line 5d or E) Maximum Legal Rate to Comply with Missouri Laws</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>G.1. Less Required Proposition C (Sales Tax) Reduction taken from Tax Rate Ceiling (Line 6f), If Applicable Circle the type of waiver your district has: Full Partial No Attach a copy of the DESSE Prop C Reduction Worksheet if there is no waiver.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>G.2. Less 20% Required Reduction 1st Class Charter County School District NOT Submitting an Estimate Non-Binding Tax Rate to the County(ies) taken from Tax Rate Ceiling (Line 6f)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>H. Less Voluntary Reduction By School District taken from Tax Rate Ceiling (Line 6f).</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>I. Plus Allowable Recoupment Rate added to the Tax Rate Ceiling (Line 6f), If Applicable (Attach Form G or H)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>J. Tax Rate To Be Levied (Line 6f + Line 6g + Line 6h + Line 6i)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>A. Rate To Be Levied For Debt Service If Applicable (Tax Rate Form C, Line 12)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>B. Additional Special Purpose Rate Authorized By Voters After the Prior Year Tax Rates Were Set. Greater of the Voter Approved Increase or Voter Approved Increase Adjusted to provide the revenue available if applied to prior year assessment &amp; increased by CPI%. (Tax Rate Form C, Line 16 if a Different Purpose)</th>
</tr>
</thead>
</table>

### CERTIFICATION

I, the undersigned, (Office) of (School District(s) levying a rate in County(ies) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best knowledge and belief. Please complete Line G - BB, sign this form, and return to the County Clerk(s) for final certification.

**Proposed rate to be entered on tax books by County Clerk**

Based on Certification from the Political Subdivision: Lines AA BB

Section 127.673 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the provisions of this section.

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

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

**Form Revised 03-2016**

**Tax Rate Summary**

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CODE OF STATE REGULATIONS

15 CSR 40-3—ELECTED OFFICIALS

Division 40—State Auditor

JASON KANDER
Secretary of State
### PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

**Tax Rate Form A**

For **SCHOOL DISTRICTS** Levy a Single Rate on **ALL PROPERTY**

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

The final version of this form MUST be sent to the County Clerk.

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

1. **(20__) Current Year Assessed Valuation**
   - Include the current locally assessed valuation obtained from the County Clerk, County Assessor, or comparable office finalized by the local board of equalization.
   
   | (a) (Real Estate) | (b) (Personal Property) | = (Total) |
   |
   2. **Assessed Valuation of New Construction and Improvements**
   
   2(a) - Obtained from the County Clerk or County Assessor
   
   2(b) - Increase in Personal Property. Use the formula listed under Line 2(b).
   
   | (a) (Real Estate) | (b) (Line 1(b) - 3(b) - 5(b) + 6(b) - 7(b)) | If Line 2b is Negative, Enter Zero | (Total) |
   |
   3. **Assessed Value of Newly Added Territory**
   
   Obtained from the County Clerk or County Assessor.
   
   | (a) (Real Estate) | (b) (Personal Property) | = (Total) |
   |
   4. **Adjusted Current Year Assessed Valuation**
   
   | Line 1 (Total) - Line 2 (Total) - Line 3 (Total) |
   |
   5. **(20__) Prior Year Assessed Valuation**
   
   Include prior year locally assessed valuation obtained from the County Clerk, County Assessor, or comparable office finalized by the local board of equalization.
   
   **Note:** If this is different than the amount on the Prior Year Form A, Line 1, then revise the Prior Year Tax Rate form to recalculate the Prior Year Tax Rate Ceiling. Enter the revised Prior Year Tax Rate Ceiling on this year's Tax Rate Summary, Line A.
   
   | (a) (Real Estate) | (b) (Personal Property) | = (Total) |
   |
   6. **Assessed Value of Newly Separated Territory**
   
   Obtained from the County Clerk or County Assessor.
   
   | (a) (Real Estate) | (b) (Personal Property) | = (Total) |
   |
   7. **Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year**
   
   Obtained from the County Clerk or County Assessor.
   
   | (a) (Real Estate) | (b) (Personal Property) | = (Total) |
   |
   8. **Adjusted Prior Year Assessed Valuation**
   
   | Line 5 (Total) - Line 6 (Total) - Line 7 (Total) |
   |

Form Revised 03-2016
PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY

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

The final version of this form MUST be sent to the County Clerk.

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

9. Percentage Increase in Adjusted Valuation of existing property in the current year over the prior year's assessed valuation:

\[
\text{[(Line 4 - Line 8) / Line 8] x 100}
\]

10. Increase in Consumer Price Index as Certified by the State Tax Commission.

11. Adjusted Prior Year Assessed Valuation (Line 8)

12. (20__) Tax Rate Ceiling From Prior Year (Tax Rate Summary, Line A)

13. Maximum Prior Year Adjusted Revenue from Locally Assessed Property that existed in both years

\[
\text{[(Line 11 x Line 12)] / 100}
\]

14. Maximum Prior Year Revenue from State Assessed Property (before reductions)

Provided by the Department of Elementary & Secondary Education.

15. Total Adjusted Prior Year Revenue (Line 13 + Line 14)

16. Permitted Reassessment Revenue Growth

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

17. Additional Revenue Permitted (Line 15 x Line 16)

18. Total Revenue Permitted in Current Year

from property that existed in both years. (Line 15 + Line 17)

19. Estimated Current Year Revenue from State Assessed Property (before reductions) The school district should use its best estimate. (i.e. same amount as Line 14, current year's Line 14 multiplied by the percentage increase in state assessed valuation per the State Tax Commission, or using the best educated guess)

If this amount declines substantially from the amount on Line 14, please provide written documentation to explain the reasons for such difference.

20. Revenue Permitted from Existing Locally Assessed Property *

(Line 18 - Line 19)

21. Adjusted Current Year Assessed Valuation (Line 4)

22. Maximum Tax Rate Permitted by Article X, Section 22 and Section 137.073 RSMo.

\[
\text{[(Line 20 / Line 21) x 100]}
\]

Round a fraction to the nearest one-hundredth of a cent.
Enter this rate on Tax Rate Summary, Line B.

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

(Form Revised 03-2016)
# PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

## Tax Rate Form B

**For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY**

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

The final version of this form MUST be sent to the County Clerk.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

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

1. **Date of Election**

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

3. **Election Results**

4. **Expiration Date** (If no sunset clause in ballot, leave blank)
   - Enter the last year the levy will be in effect, if applicable.

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

6. **Amount of Increase Approved by Voters**
   - OR
   - **Stated Rate Approved by Voters**
     - (An "Increase/Decrease to")

(Form Revised 03-2016)  
**Tax Rate Form B, Page 1 of 2**
## PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

### Tax Rate Form B

**For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY**

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

The final version of this form MUST be sent to the County Clerk.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Information on this page reflects the consideration any voluntary reductions (taken in previous even numbered years). If in an even-numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution. A policy statement on an ordinance calling its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data at the end of these forms provides the rate that would have been had it been no previous voluntary reduction(s) taken in an even numbered year.

### Form Revised 03-2016

**Tax Rate Form B**, Page 2 of 2

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7. **Prior Year Tax Rate Ceiling or Voluntarily Reduced Rate to Apply Voter Approved Increase to.**
   (Tax Rate Summary, Line A if increase to an Existing Rate, Otherwise 0)

8. **Voter Approved Increased Tax Rate to Adjust**
   (If an "increase of" ballot, Line 6a + Line 7, if an "increase to" ballot, Line 6b)

9. **Adjusted Prior Year Assessed Valuation**
   (Tax Rate Form A, Line 8)

10. **Maximum Prior Year Adjusted Revenue**
    from property that existed in both years
    (Line 8 x Line 9 / 100)

11. **Consumer Price Index (CPI)**
    as Certified by the State Tax Commission

12. **Permitted Revenue Growth for CPI**
    (Line 10 x Line 11)

13. **Total Revenue Allowed from the Additional Voter Approved Increase**
    from property that existed in both years
    (Line 10 + Line 12)

14. **Adjusted Current Year Assessed Valuation**
    (Form A, Line 4)

15. **Adjusted Voter Approved Increased Tax Rate**
    This rate will allow the same revenue as applying the Voter Approved Increase Rate (Line 8) to the Prior Year
    Assessed Value (Line 9) increased by the CPI (Line 11).
    (Line 13 / Line 14 x 100)

16. **Amount of Rate Increase Authorized by Voters for the Current Year**
    House Bill No. 366, passed in 2016, allows taxing authorities that passed a voter approved increase after August 27, 2008 to levy a rate that is the greater of the increase approved by voters (Line 8) or the adjusted voter approved increase (Line 15) in order to generate substantially the same revenue that would have been generated by applying the voter approved increase to the total assessed valuation at the time of the voter approval increased by the consumer price index (Line 11). Enter this Rate Computed on the Tax Rate Summary, Line C if increasing an existing levy. Otherwise, on the Tax Rate Summary, Line DB if this is a new or a temporary rate increase. (If Line 8 > Line 15, then Line 8. Otherwise Line 15)
PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form C

For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY

Name of Political Subdivision

Political Subdivision Code

Debt Service

Purpose of Levy

The final version of this form MUST be sent to the County Clerk.

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

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

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

1. Total current year assessed valuation obtained from the County Clerk or Assessor. (Tax Rate Form A, Line 1 Total)

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

3. Estimated costs of collection (collectors fees & commissions and Assessment Fund withholdings) and anticipated delinquencies. Experience in prior years is the best guide for estimating uncollectible taxes. (Usually 2% to 10% of Line 2 above)

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

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

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

7. Property tax revenue required for debt service (Line 5 - Line 6)

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

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

10. Computation of debt service tax rate \( \frac{(Line 9 \times Line 1)}{Line 10} \times 100 % \)

Round to the nearest one/hundredth of a cent.

11. Less Voluntary Reduction by School District

12. Actual rate to be levied for debt service purposes * (Line 10 - Line 11)

Enter this rate on Line A of the Tax Rate Summary.

* The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.
# PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

## Informational Tax Rate Data

For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Political Subdivision Code</th>
<th>Purpose of Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>This page shows the information that would have been on the line items for the Summary, Form A, and form B in prior even numbered years. The information on this page should not be used in the current year unless the taxing authority wishes to revert any voluntary reductions taken in prior even numbered years(s) and follows the following steps in an even numbered year.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance ratifying its action prior to setting and certifying its tax rate.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Informational Tax Rate Summary Information

- **A. Prior Year Tax Rate Ceiling** (Prior Year Informational Tax Rate Data, Line F)
- **B. Current Year Rate Computed** (Informational Tax Rate Form A, Line 22 below)
- **C. Amount of Increase Authorized by Voters for Current Year** (Informational Tax Rate Form B, Line 16 below)
- **D. Rate to Compare to Maximum Authorized Levy** (Line B (if no election), Otherwise Line C (if there is an election))
- **E. Maximum Authorized Levy** (Greater of Prior Year Line 16 or Current Year Line 17 (if there is an election). Otherwise Prior Year Line 16)
- **F. Tax Rate Ceiling if No Voluntary Reductions were Taken in a Prior Even Numbered Year** (Lower of Line D or E)

### Informational Tax Rate Form A, Page 2 Information

- **9. Percentage Increase in Adjusted Valuation** ([Tax Rate Form A, Line 4 x Line 8] / Line 8 x 100)
- **10. Increase in Consumer Price Index as Certified by the State Tax Commission**
- **11. Adjusted Prior Year Assessed Valuation** (Tax Rate Form A, Line 8)
- **12. (20__) Tax Rate Ceiling From Prior Year** (Informational Tax Rate Summary, Line A from above)
- **13. Maximum Prior Year Adjusted Revenue from Locally Assessed Property that existed in both years** (Line 11 x Line 12 / 100)
- **14. Maximum Prior Year Adjusted Revenue from State Assessed Property (before reductions), Provided by DESE**
- **15. Total Adjusted Prior Year Revenue** (Line 13 x Line 14)
- **16. Permitted Reassessment Revenue Growth**
  - The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a zero for Line 16 purposes. Do not enter less than 0.25 or more than 5%.
- **17. Additional Reassessment Revenue Permitted** (Line 15 x Line 16)
- **18. Total Revenue Permitted in Current Year from property that existed in both years** (Line 15 + Line 17)
- **19. Estimated Current Year Revenue from State Assessed Property (before reductions) estimated by school district**
- **20. Revenue Permitted from Existing Locally Assessed Property** (Line 18 + Line 19)
- **21. Adjusted Current Year Assessed Valuation** (Form A, Line 4)
- **22. Maximum Tax Rate Permitted by Article X, Section 22 and Section 137.073 RSMo. If No Voluntary Reduction was Taken** ([Line 20 / Line 21] x 100)

### Informational Tax Rate Form B, Page 2 Information

- **7. Prior Year Tax Rate Ceiling to Apply Voter Approved Increase to**
  - (Informational Tax Rate Summary, Line A (If Increase to an Existing 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 "increase to" ballot, Tax Rate Form B, Line 6b)
- **9. Adjusted Prior Year Assessed Valuation** (Tax Rate Form A, Line 8)
- **10. Maximum Prior Year Adjusted Revenue from property that existed in both years** (Line 8 x Line 9 / 100)
- **11. Consumer Price Index (CPI) as Certified by the State Tax Commission**
- **12. Permitted Revenue Growth for CPI** (Line 10 x Line 11)
- **13. Total Revenue Allowed from the Additional Voter Approved Increase from property that existed in both years** (Line 19 + Line 12)
- **14. Adjusted Current Year Assessed Valuation** (Tax Rate Form A, Line 4)
- **15. Adjusted Voter Approved Increased Tax Rate** (Line 13 / Line 14 x 100)
- **16. Amount of Rate Increase Authorized by Voters for the Current Year** (If Line 5 > Line 13, then Line 8, Otherwise, Line 15)

(Revised 03-2016)
Chapter 3—Rules Applying to Political Subdivisions

Tax Rate Form G
For School Districts Levying a Single Rate on ALL PROPERTY

Name of School District

Political Subdivision Code

Purpose of Levy

INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 157.073.3(2)(a) and (b)

If assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a judicial court or are due to clerical corrections, the existing tax rate ceiling may be revised to compensate for the changes described above. A political subdivision may document these changes by filing revised copies of each of the tax rate forms for each year that is affected. These changes should be clearly marked on the revised forms and a written explanation of the revision should be attached.

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

After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the prior year(s) affected by the revisions. The steps below determine if a recoupment is permissible and document to what extent the political subdivision desires to recoup in the current year.

Start with the oldest prior year (if applicable) and work forward to the present.

Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process.

CERTIFICATION

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

Name of School District

(Telephone) (Signature)

District Number

(Date) (Printed Name)

Purpose of Levy

(Form Revised 03/2016)

Tax Rate Form G, Page 1 of 2
## Tax Rate Form G

For School Districts Leving a Single Rate on ALL PROPERTY

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

### Initial Calculation of Allowed Recoupment & Calculation of First Year of Recoupment Taken For Compliance With Section 137.075.3(2)(a) and (b)

**NOTE: List additional prior years in separate columns if needed.**

<table>
<thead>
<tr>
<th>Priority Year</th>
<th>Second Priority Year</th>
<th>Third Priority Year</th>
</tr>
</thead>
</table>

1. **Revised Locally Assessed Valuation**
   - After the changes to prior year(s)
   - (Revised Tax Rate Form A, Line 1 Total)

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 Reduction**
   - (Line 7 - Line 6)

8. **Estimated Lost Revenue from State Assessed Property Due to Revised Rates or State Assessment Reductions**
   - This amount must be estimated by the District

9. **Total Lost Revenue Allowed to be Recouped**
   - (Line 7 + Line 8)

10. **Total Revenue Loss**
    - (Total of Line 9)

11. **Revenue Desired to Recoup in Current Year**
    - Revenue the District desires to recoup in the current year
    - (Do Not Enter Less Than Line 9 for the Oldest Prior Year (20__) Nor More than Line 10)

12. **Estimated Amount of Current Collections from State Assessed Property for Recoupment of Loss**
    - This amount must be estimated by the District

13. **Amount to be Recouped from Locally Assessed Property**
    - (Line 11 - Line 12)

14. **Total Current Year (20__) Locally Assessed Valuation**
    - [Current (20__) Tax Rate Form A, Line 11]

15. **Rate to be Levied to Partially or Fully Recoup the Loss**
    - Enter this rate on the current year (20__) Tax Rate Summary, Line 1

---

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

**Form H will Need to be Completed to Continue this Recoupment in the 2nd & / or 3rd Year**

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

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

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**(Form Revised 03-2016)**

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**Tax Rate Form G, Page 2 of 2**
### Tax Rate Form H

For School Districts Levy a Single Rate on ALL PROPERTY

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

Assessment reductions ordered after tax rates are set may result in a loss of revenue. In certain instances, a separate recoupment rate may be levied in a subsequent year to replace the revenue lost (see Tax Rate Form G). A political subdivision may choose not to fully recoup the revenue lost in one year. A three-year period following the year in which the loss occurred is allowed by statute for recouping the lost revenue. Tax Rate Form H is used to document the revenue remaining to be recouped and the allowable recoupment rate when there is a carryover.

Before completion of this form, Form G must have been completed in a prior year.

## COMPUTATION OF RECOUPMENT RATE

<table>
<thead>
<tr>
<th>Total</th>
</tr>
</thead>
</table>

1. **Total Revenue Lost Due to Assessment Reductions** (Tax Rate Form G, Line 10)

2. **Revenue Recouped in Prior Year(s)**
   - **Year**
   - a. Assessed Valuation (Locally Assessed Only)
   - b. Recoupment Rate (Certified)
   - c. Revenue Recouped \([\text{Line 2a} \times \text{Line 2b}] / 100\)
   - d. Revenue Recouped from State Assessed Property

   **Year**
   - e. Assessed Valuation (Locally Assessed Only)
   - f. Recoupment Rate (Certified)
   - g. Revenue Recouped \([\text{Line 2c} \times \text{Line 2d}] / 100\)
   - h. Revenue Recouped from State Assessed Property

3. **Total Revenue Recouped in Prior Year(s)**
   - (Line 2e + Line 2f + Line 2g + Line 2h)

4. **Revenue Remaining to be Recouped**
   - (Line 1 - Line 3)

5. **Revenue Desired to be Recouped in the Current Year**
   - The law provides for recoupment no further back than the third prior year. For example, if the recoupment rate is being computed for 2006, the revenue lost from 2003 must be recouped or waived.

6. **Revenue that will be recouped from State Assessed Property in the Current Year**

7. **Revenue to be Recouped from Locally Assessed Property in the Current Year**
   - (Line 5 - Line 6)

8. **Total Current Year Assessed Valuation**
   - Obtained from the County Clerk or Assessor (Tax Rate Form A, Line 1)

9. **Rate(s) to be Levied to Partially or Fully Recoup the Lost Revenue**
   - \([\text{Line 7} / \text{Line 8}] \times 100\)

## CERTIFICATION

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

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>(Telephone)</th>
<th>(Signature)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Political Subdivision No.</td>
<td>(Date)</td>
<td>(Print Name)</td>
</tr>
</tbody>
</table>

Purpose of Levy

(Form Revised 03-2016)
### PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

#### Tax Rate Summary

For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property

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

The final version of this form MUST be sent to the County Clerk.

The information to complete the Tax Rate Summary is available from the prior year forms, company or the attached forms or completed on this page.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered years. If in even numbered years, the political subdivision written to no longer use the inverted tax rate ceiling to calculate the tax rate, it must hold a public hearing and pass a resolution, a policy statement, or ordinance justifying its action prior to selling and certifying its tax rate. The information on the final Tax Rate Data Summary at the end of these form provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year.

#### Real Estate

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

A. Prior Year Tax Rate Ceiling as defined in Chapter 137, RSMo. Revised If Prior Year Tax Rate Changed or a Voluntary Reduction was Taken in a Non-Reestimation Year. (Prior Year Tax Rate Summary, Line F minus Line H in Odd Numbered Year)

B. Current Year Rate Computed Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073 RSMo. Line B minus Approved Increase. [Tax Rate Form A, Line 41 & Line 27 (Prior Method)]

C. Amount of Rate Increase Authorized by Voters (if Same Purpose)

Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI OR Increase of the Total Operating Levy up to $2.25 per Amendment 2. If Applicable

Date the School Board decided to use Amendment 2. [Tax Rate Form B, Line 10]

D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling

[Line H (if no election) otherwise Line C]

E. Maximum Authorized Levy - Greater of the 1984 rate or most recent voter approved rate

[Greater of Prior Year Line H or Current Year Line D (if there was an election), Otherwise Prior Year Line E]

F. Current Year Tax Rate Ceiling

Maximum Legal Rate to Comply with Missouri Law

G. 1. Less Required Prop C Tax Reduction taken from Tax Rate Ceiling (Line F) If Applicable. Circle the type of waiver your district has.

[Full, Partial, No]

Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver

G. 2. Less 20% Required Reduction 1st Class Charter County School District NOT Submitting an Estimate Non-Binding Tax Rate to the County(ies) taken from Tax Rate Ceiling (Line F).

H. Less Voluntary Reduction By School District taken from Tax Rate Ceiling (Line F).

I. Plus Allowable Recoupment Rate added to Tax Rate Ceiling (Line F)

If Applicable [Attach Form G (or I)]

J. Tax Rate To Be Levied (Line F - Lines G1 - Line G2 - Line H1 - Line G3)

AA. Rate to be Levied For Debt Service If Applicable (Form C, Line 11)

BB. Additional Special Purposed Rate Authorized By Voters After the Prior Year Tax Rates were set (Tax Rate Form B, Line 16 of a Different Purpose)

Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI

---

### CERTIFICATION

I, the undersigned, (Office of) (County or Counties) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

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

<table>
<thead>
<tr>
<th>(Date)</th>
<th>(Signature)</th>
</tr>
</thead>
</table>

Proposed rate to be entered on tax books by County Clerk Based on Certification from the Political Subdivision:

Section 137.073.3 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the following provisions of the section.

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

---

(Form Revised 03-2016)
### Chapter 3—Rules Applying to Political Subdivisions

1. **(20.) Current Year Assessed Valuation**
   - Include the current locally and state assessed valuation obtained from the County Clerk, County Assessor, or comparable office.

2. **Assessed Valuation of New Construction & Improvements**
   - May be obtained from the County Clerk or County Assessor.

3. **Assessed Value of Newly Added Territory**
   - Obtained from the County Clerk or County Assessor.

4. **Assessed Value of Real Property that Changed Subclass from the Prior Year**
   - (Added to a New Subclass in the Current Year)
   - Obtained from the County Clerk or County Assessor.

5. **Adjusted Current Year Assessed Valuation**
   - (Line 1 + Line 2 - Line 3 + Line 4)

6. **(20.) Prior Year Assessed Valuation**
   - Include the prior year locally assessed valuation obtained from the County Clerk, County Assessor, or comparable office.
   - Note: If less than the amount on the Prior Year Tax Rate Form A, Line 1, then use the Prior Year tax rate form to calculate the tax rate.

7. **Assessed Value in Newly Separated Territory**
   - Obtained from the County Clerk or County Assessor.

8. **Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year**
   - Obtained from the County Clerk or County Assessor.

9. **Assessed Value of Real Property that Changed Subclass from the Prior Year**
   - (Subtracted from the Previously Reported Subclass)
   - Obtained from the County Clerk or County Assessor.

10. **Adjusted Prior Year Assessed Valuation**
    - (Line 6 - Line 7 + Line 8 - Line 9)
### PRO FORMA - STATE AUDITOR’S REVIEW OF DATA SUBMITTED

**Tax Rate Form A**

For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property

**Name of Political Subdivision**

**Political Subdivision Code**

**Purpose of Levy**

The final version of this form MUST be sent to the County Clerk.

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

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

<table>
<thead>
<tr>
<th>(a)</th>
<th>(b)</th>
<th>(c)</th>
<th>(d)</th>
<th>(Prior Method) Single Rate Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11.</td>
<td>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</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12.</td>
<td>Increase in Consumer Price Index Certified by the State Tax Commission</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13.</td>
<td>Adjusted Prior Year Assessed Valuation (Line 10)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14.</td>
<td>Prior Year Voluntarily Reduced Rate in Non-Reassessment Year (Tax Rate Summary, Line A)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15.</td>
<td>Maximum Prior Year Adjusted Revenue Permitted from Locally Assessed Property from property that existed in both years [(Line 9 x Line 14) x 100]</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16.</td>
<td>Maximum Prior Year Revenue from State Assessed Property (before reductions), Provided by the DSH, allocated to each subclass of real estate based on its % of assessed valuation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17.</td>
<td>Total Adjusted Prior Year Revenue (Line 15 + Line 16)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18.</td>
<td>Permitted Reassessment Revenue Growth Enter the lesser of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19.</td>
<td>Additional Reassessment Revenue Permitted (Line 17 x Line 18)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20.</td>
<td>Revenue Permitted in the Current Year from property that existed in both years (Line 17 + Line 19)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21.</td>
<td>Estimated Current Year Revenue from State Assessed Property (before reductions) The school district should use its best estimate for Line 21 (Total), which is allocated to each subclass of real estate based on its % of assessed valuation, i.e. same amount as Line 16 (Total), Line 16 (Total) multiplied by the % increase in state assessed valuation per the State Tax Commission, or using the estimated guess. If Line 21 (Total) declines substantially from the amount on Line 16 (Total), please provide written documentation to the State Auditor’s Office to explain the reasons for such difference.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*(Form Revised 03-2016)*

**Tax Rate Form A, Page 2 of 4**
## Tax Rate Form A

**For SCHOOL DISTRICTS Calculating a Separate Rate on Each Subclass of Property**

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

The final version of this form MUST be sent to the County Clerk.

Compensation growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

Information on this page (as to reconsideration, voluntary reduction(s), previous even numbered years) is not an even numbered year, the political subdivision wishes to no longer use the lowered rate ceiling to calculate in tax rate, it may hold a public hearing and pass a resolution, a policy statement, or an ordinance requiring an action prior to setting and certifying the tax rate. The information on the Informational Tax Rate Data Summary at the end of these forms provides the last but not been to previous voluntary reduction(s) taken in an even numbered year(s).

<table>
<thead>
<tr>
<th>(a)</th>
<th>(b)</th>
<th>(c)</th>
<th>(d)</th>
<th>(Prior Method)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Single Rate</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Calculation</td>
</tr>
</tbody>
</table>

### Calculation of Revised Rates

22. **Revenue Permitted from Existing Locally Assessed Property**
   (Line 20 - Line 21)

23. **Adjusted Current Year Assessed Valuation**
   (Line 22)

24. **Tax Rate Permitted Using Prior Method**
   Tax Rate Permitted Prior to
   
25. **Limit Personal Property to the Prior Year Ceiling**
   (Lower of Line 24 [Personal Property] or Line 14 [Personal Property])

26. **Maximum Authorized Levy**
   (Tax Rate Summary, Line E)

27. **Limit to the Prior Year Maximum Authorized Levy**
   (Lower of Line 26, Line 27 [Real Property Only], or Line 28)

Enter the Rate for the Prior Method Column on Line 8 of the Tax Rate Summary

#### Calculate Revised Rates

28. **Tax Revenue**
   (Line 27 / Line 28)

29. **Total Assessed Valuation**
   (Line 2 Total)

30. **Blended Rate**
   (Line 30 [Total] / Line 30 x 100)

31. **Revenue Difference due to the multi rate calculation**
   (Line 30 [Total] x Line 30 [Multi Method])

32. **Rate(s) to be Revised**
   **Note: Revision Can Not Increase Personal Property Rate**
   
33. **Current Year Adjusted Assessed Valuation of Rates being Revised**
   (If Line 32 > 0, Then Line 3, Otherwise 0)

34. **Relative Ratio of Current Year Adjusted Assessed Valuation of the Rates being Revised**
   (Line 33 / Line 33 [Total])

35. **Revision to Rate**
   (If Line 32 > 0, Then Line 32 x Line 27 / Line 30 [Limit to - Line 32, Otherwise 0])

36. **Revised Rate**
   (Line 27 - Line 35)

37. **Revised Rate Rounded**
   (If Line 36 > 1, Then Round to a 3-digit rate. Otherwise Round to a 4-digit rate)
## PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

**Tax Rate Form A**

For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property

### Name of Political Subdivision

### Political Subdivision Code

### Purpose of Levy

The final version of this form MUST be sent to the County Clerk.

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

Information on this page taken into consideration any voluntary, tax-abatement, or other number of years. If in an even numbered year, the political subdivision wishes to begin using the lowered tax rate, the form must be submitted to the County Clerk.

### Calculate Final Blended Rate:

- **38. Tax Revenue** [(Line 1 x Line 37) / 100]
- **39. Total Assessed Valuation** [(Line 4 x Total)]
- **40. Final Blended Rate** [(Line 38 x Total) / (Line 39 x 100)]
- **41. Rate(s) Permitted Calculated Pursuant to Article X, Section 22 and Section 137.073 RSMo.** [(Line 37)]

Enter Rate(s) on the Tax Rate Summary, Line B

<table>
<thead>
<tr>
<th>(a)</th>
<th>(b)</th>
<th>(c)</th>
<th>(d)</th>
<th>(e)</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Residential</strong></td>
<td><strong>Agricultural</strong></td>
<td><strong>Commercial</strong></td>
<td><strong>Personal Property</strong></td>
<td><strong>Total</strong></td>
<td></td>
</tr>
</tbody>
</table>

### FOR INFORMATIONAL PURPOSES ONLY

#### Impact of the Multi-Rate System

- **42. Revenue Calculated Using Multi Rate**
  
  [(Line 41 x Line 38) / 100]

#### Revenue Calculated Using Single Rate

- **43. Revenue Calculated Using Single Rate**
  
  [(Line 27 x Line 38) / 100]

#### Revenue Differences Using the Different Methods

- **44. Revenue Differences Using the Different Methods**
  
  [(Line 42 - Line 43)]

#### Percent Change

- **45. Percent Change**
  
  [(Line 44 / Line 38)]

### Blended Rate Calculation

- **46. Tax Rate Ceiling (Tax Rate Summary, Line F)**

#### Allowable Recoupment Rate

- **47. Allowable Recoupment Rate**
  
  [(Tax Rate Summary, Line 41)]

#### DESE Screen 6 Tax Rate Ceiling (Including Recoupment)

- **48. Revenue from DESE Screen 6 Tax Rate Ceiling**
  
  [(Line 46 x Line 47)]

#### Assessed Valuation (Line 1)

- **49. Assessed Valuation**
  
  [(Line 1)]

#### Revenue from DESE Screen 6 Tax Rate Ceiling (Including Recoupment)

- **50. Revenue from DESE Screen 6 Tax Rate Ceiling**
  
  [(Line 48 x Line 49) / 100]

#### Blended Tax Rate Ceiling to Report on DESE Screen 6 (Line 50)/(Total) x (Line 49)/(Total) x 100

- **51. Blended Tax Rate Ceiling to Report on DESE Screen 6**

#### Voluntary Reduction (Tax Rate Summary, Line H)

- **52. Voluntary Reduction**
  
  [(Tax Rate Summary, Line H)]

#### Unadjusted Levy (Line 48 - Line 52)

- **53. Unadjusted Levy**
  
  [(Line 48 - Line 52)]

#### Assessed Valuation (Line 1)

- **54. Assessed Valuation**
  
  [(Line 1)]

#### Revenue from Unadjusted Levy (Line 53 x Line 54) / 100

- **55. Revenue from Unadjusted Levy**

#### Blended Tax Rate from the Unadjusted Levy to Report on DESE Screen 6 (Line 55)/(Line 54) x 100

- **56. Blended Tax Rate from the Unadjusted Levy to Report on DESE Screen 6**

#### Prop C Reduction (Tax Rate Summary, Line G)

- **57. Prop C Reduction**
  
  [(Tax Rate Summary, Line G)]

#### Adjusted Levy (Line 53 - Line 57)

- **58. Adjusted Levy**
  
  [(Line 53 - Line 57)]

#### Assessed Valuation (Line 1)

- **59. Assessed Valuation**
  
  [(Line 1)]

#### Revenue from Adjusted Levy (Line 58 x Line 59) x 100

- **60. Revenue from Adjusted Levy**

#### Blended Tax Rate from the Adjusted Levy to Report on DESE Screen 6 (Line 60)/(Line 59) x 100

- **61. Blended Tax Rate from the Adjusted Levy to Report on DESE Screen 6**

*Form Revised 03-2015*
PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form B

For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the County Clerk.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

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

1. Date of Election

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

3. Election Results

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

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

   - Also indicate the election results on the Proposition C Waiver

6. Amount of Increase Approved by Voters (if this is an increase to an existing rate)
   (An "Increase of" or an "Increase by") OR
   Stated Rate Approved by Voters (if this is an increase to an existing rate)
   (An "Increase to")

   (Yes) (No)

   a.

   (Form Revised 03-2016)

   Tax Rate Form B, Page 1 of 2

JASON KANDER (10/31/16)
Secretary of State

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

**Tax Rate Form B**

*For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property*

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

The final version of this form MUST be sent to the County Clerk.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

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

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

7. Prior Year Tax Rate Ceiling to Apply Voter Approved Increase to,
   (Tax Rate Summary, Line A) if Increase to an Existing Rate, Otherwise 0)

8. Voter Approved Increased Tax Rate to Adjust
   (If Line 6a > 0, then Line 6a – Line 7, otherwise, Line 6b)

9. Adjusted Prior Year Assessed Valuation
   (Tax Rate Form A, Line 10)

10. Maximum Prior Year Adjusted Revenue
    from property that existed in both years
    (Line 8 x Line 9 / 100)

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

12. Permitted Revenue Growth Allowed for CPI
    (Line 10 x Line 11)

13. Total Revenue Allowed from the Additional Voter Approved Increase
    from property that existed in both years
    (Line 10 – Line 12)

14. Adjusted Current Year Assessed Valuation
    (Tax Rate Form A, Line 5)

15. Adjusted Voter Approved Increase Tax Rate
    This rate will allow the same revenue as applying the Voter Approved Increase Rate (Line 8) to the Prior Year Assessed Value
    (Line 9) increased by the CPI (Line 11).
    (Line 12 / Line 14 x 100)

16. Amount of Rate Increase Authorized by Voters for the Current Year
    House Bill No. 506, passed in 2013, authorizes taxing authorities that passed a voter approved increase after August 27, 2008 to levy a rate that is the greater of the increase approved by voters (Line 8) or the adjusted voter approved increase (Line 15) in order to generate substantially the same revenue that would have been generated by applying the voter approved increase to the total assessed valuation at the time of the voter approval increased by the consumer price index (Line 11).

    Enter this Rate on the Tax Rate Summary, Line C if increasing an existing levy, Otherwise, on the Tax Rate Summary, Line BB if this is a new or a temporary rate increase.

    (If Line 8 > Line 15, then Line 8, Otherwise Line 15)

(Form Revised 03-2016)
Chapter 3—Rules Applying to Political Subdivisions

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form C

For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property

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

The final version of this form MUST be sent to the County Clerk.

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

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

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

1. Total current year assessed valuation obtained from the County Clerk or Assessor. (Tax Rate Form A, Line 1 Total)

2. Amount required to pay debt service requirements during the next calendar year

   (i.e., Assuming the current year is Year 1, use January - December (Year 2) payments to complete the (Year 1) Form C. Include the principal and interest payments due on outstanding general obligation bonds plus anticipated fees of any transfer agency or paying agent due during the next calendar year)

3. Estimated costs of collection (collector fees and commissions and Assessment Fund withholdings and anticipated delinquencies).

   Experience in prior years is the best guide for estimating un-collectible taxes.

   (Usually 2% to 10% of Line 2 above)

4. Reasonable reserve up to one year's payment

   (Assuming the current year is Year 1, use January - December (Year 2) payments to complete the (Year 1) Form C. It is important that the Debt Service Fund have sufficient reserves to prevent any default on the bonds. Include payments for the year following the next calendar year accounted for on Line 2.)

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

6. Anticipated balance at end of current calendar year.

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

7. Property tax revenue required for debt service (Line 5 - Line 6)

   Line 6 is subtracted from Line 5 because the debt service fund is only allowed to have the payments required for the next calendar year (Line 2) and the reasonable reserve of the following year's payment (Line 4). Any current balance in the fund is already available to meet these requirements so it is deducted from the total revenues required for Debt Service Purposes.

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

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

10. Computation of debt service tax rate [(Line 9 / Line 1) x 100]

    Round to the nearest one hundredth of a cent.

11. Less: Voluntary Reduction By Political Subdivision

12. Actual rate to be levied for debt service purposes *[Line 10 - Line 11]

    Enter this rate on Line AA of the Tax Rate Summary.

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

(Form Revised 03-2016)
### PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

**Informational Tax Rate Data Summary**

For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property

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

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

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

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

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

**A. Prior Year Tax Rate Ceiling** as defined in Chapter 137, RSMo. Revised if Prior Year Data Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year. (Prior Year Informational Tax Rate Data Summary, Line 7)

**B. Current Year Rate Computed** Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073 RSMo, if not Voter Approved Increase. (Informational Tax Rate Data Form A, Line 17 & Line 23 (Prior Method))

**C. Amount of Rate Increase Authorized by Voters for Current Year** (All Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI. (Informational Tax Rate Data Form B, Line 16)

**D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling** [Line B (if no election) otherwise Line C]

**E. Maximum Authorized Levy** Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling

**F. Current Year Tax Rate Ceiling** Maximum Legal Rate to Comply with Missouri Laws Based on Prior Year Tax Rate Ceiling (Lower of Line D or Line E)

(Form Revised 03-2016) Informational Tax Rate Data Summary
### 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 Property

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

The final version of this form MUST be sent to the County Clerk.

**Computation of reassessment growth rate and rate for compliance with Article X, Section 22 and Section 137-072, RSMo.**

This form shows the information that would have been on the tax form for the prior year had it been voluntary. Reductions (if offset in prior year or unreported) taken in prior even numbered years and follows the following steps in an even numbered year.

- **Step 1:** The governing body shall hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
- **Step 2:** Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

### (20__) - Single Rate Calculation

<table>
<thead>
<tr>
<th>(a)</th>
<th>(b)</th>
<th>(c)</th>
<th>(d)</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Real Estate</td>
<td>Agricultural</td>
<td>Commercial</td>
<td>Personal Property</td>
<td></td>
</tr>
</tbody>
</table>

| (Prior Method) |
| Single Rate Calculation |

---

1. **(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.

2. **Assessed Valuation of New Construction & Improvements**
   - May be obtained from the County Clerk or County Assessor.
   
   \[
   2\text{d} = \text{(Line 1d) - 3\text{a} - 4\text{a} - 7\text{a} + 8\text{a}}
   \]
   - If negative, enter zero.

3. **Assessed Value of Newly Added Territory**
   - Obtained from the County Clerk or County Assessor.

4. **Assessed Value of Real Property that Changed Subclass from the Prior Year**
   - (Added to a New Subclass in the Current Year)
   - Obtained from the County Clerk or County Assessor.

5. **Adjusted Current Year Assessed Valuation**
   - Line 1 - Line 2 - Line 3 - Line 4

6. **(20__) Prior Year Assessed Valuation**
   - Include the prior year locally and state assessed valuation obtained from the County Clerk, County Assessor, or comparable office finalized by the local board of equalization.
   - Note: This is different than the amount on the Prior Year Tax Rate Form A. Line 1. Then enter the Prior Year tax rate form to recompute the Prior Year tax rate ceiling. Enter the revised Prior Year tax rate ceiling on the Current Year's Tax Rate Summary, Line A.

7. **Assessed Value in Newly Separated Territory**
   - Obtained from the County Clerk or County Assessor.

8. **Assessed Value of Property Locally Assessed in Prior Year, But State Assessed in Current Year**
   - Obtained from the County Clerk or County Assessor.

9. **Assessed Value of Real Property that Changed Subclass from the Prior Year**
   - (Subtracted from the Previously Reported Subclass)
   - Obtained from the County Clerk or County Assessor.

10. **Adjusted Prior Year Assessed Valuation**
    - Line 6 - Line 7 - Line 8 - Line 9

---

(F orm Revised 03-2016)
### 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 Property**

#### (20.)

<table>
<thead>
<tr>
<th>(a)</th>
<th>(b)</th>
<th>(c)</th>
<th>(d)</th>
<th>(e)</th>
<th>(f)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Name of Political Subdivision

#### Political Subdivision Code

#### Purpose of Levy

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

1. **Percentage Increase in Adjusted Valuation of existing property in the current year over the prior year's assessed valuation**
   
   \[ \text{(Line 5) \times \text{(Line 10)}} \times 100 \]

2. **Increase in Consumer Price Index**
   
   Certified by the State Tax Commission

3. **Adjusted Prior Year Assessed Valuation**
   
   \[ \text{(Line 10)} \]

4. **(20.) Prior Year Voluntarily Reduced Rate in Non-Reassessment Year**
   
   Informational Tax Rate Data Summary, Line A)

5. **Maximum Prior Year Adjusted Revenue Permitted from Locally Assessed Property from property that existed in both years**
   
   \[ \text{(Line 13 \times \text{Line 14}) \times 100} \]

6. **Maximum Prior Year Revenue from State Assessed Property (before reductions)**
   
   Provided by the DESE & allocated to each subclass of real estate based on its % of assessed valuation.

7. **Total Adjusted Prior Year Revenue**
   
   \[ \text{(Line 15 \times \text{Line 16)} \}

8. **Permitted Reassessment Revenue Growth**
   
   *Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%.*

   \[ \text{If Line 11 is negative, enter 0%} \]

   *Do not enter less than 0%, nor more than 5%.

9. **Additional Reassessment Revenue Permitted**
   
   \[ \text{(Line 17 \times \text{Line 18)} \}

10. **Revenue Permitted in the Current Year from property that existed in both years. (Line 17 \text{- Line 19)}

11. **Estimated Current Year Revenue from State Assessed Property (before reductions)**
    
    *The school district should use its best estimate for Line 21 (Total), which is allocated to each subclass of real estate based on its % of assessed valuation, i.e. same amount as Line 16 (Total), Line 16 (Total) multiplied by the % increase in state assessed valuation per the State Tax Commission, or using the educated guess.

   *If Line 21 (Total) declines substantially from the amount on Line 16 (Total), please provide written documentation to the State Auditor's Office to explain the reasons for such difference.*

---

(Revised: 03-2016)
### 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 Property

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

This form allows the information that would have been on the line items for the form A had no voluntary reductions been taken in prior even numbered years. The information on this form shall not be used in the current year unless the taxing authority wishes to review any voluntary reductions taken in prior even numbered years and follows the following steps in an even numbered year:

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

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

<table>
<thead>
<tr>
<th>(a) Residential</th>
<th>(b) Real Estate</th>
<th>(c) (d) Personal Property</th>
<th>(d) Total</th>
<th>Single Rate Calculation</th>
</tr>
</thead>
</table>

22. **Revenue Permitted from Existing Locally Assessed Property (Line 20 - Line 21)**

23. **Adjusted Current Year Assessed Valuation (Line 2)**

24. **Tax Rate Permitted Using Prior Method**

25. **Limit Personal Property to the Prior Year Ceiling**

26. **Maximum Authorized Levy**

27. **Limit to the Prior Year Maximum Authorized Levy**

<table>
<thead>
<tr>
<th>Calculate Revised Rates(*)</th>
</tr>
</thead>
</table>

28. **Tax Revenue ([Line 1 x Line 27] / 100)**

29. **Total Assessed Valuation [Line 1 (Total)]**

30. **Blended Rate [Line 28 (Total) / Line 29 x 100]**

31. **Revenue Difference due to the Multi-rate calculation ([Line 28 (Total) - Line 28 (Prior Methods)]**

32. **Rates(*) to be Revised Note: Revision Can Not Increase Personal Property Rate**

33. **Current Year Adjusted Assessed Valuation of Rates being Revised**

34. **Relative Ratio of Current Adjusted Assessed Valuation of the Rates being Revised ([Line 33 / Line 33 (Total)]**

35. **Revision to Rate ([Line 32 > 0, Then Line 34 x Line 31 / Line 33 (Total) (limited to - Line 32), Otherwise 0)**

36. **Revised Rate (Line 27 + Line 35)**

37. **Revised Rate Rounded ([If Line 36 < 1, Then Round to a 3-digit rate, Otherwise Round to a 4-digit rate)**

(Form Revised 03-2016)
### 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 Property**

#### Name of Political Subdivision: [Blank]
#### Political Subdivision Code: [Blank]
#### Purpose of Levy: [Blank]

*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.*

---

<table>
<thead>
<tr>
<th><strong>Step</strong></th>
<th><strong>Description</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.</td>
</tr>
<tr>
<td>2</td>
<td>Submit a copy of the resolution, policy statement, or ordinance to the State Auditor’s Office for review.</td>
</tr>
</tbody>
</table>

---

#### Calculate Final Blended Rate

<table>
<thead>
<tr>
<th>Step</th>
<th>Formula</th>
</tr>
</thead>
<tbody>
<tr>
<td>28</td>
<td>Tax Revenue ([\text{Line } 1 \times \text{Line } 37] / 100)</td>
</tr>
<tr>
<td>29</td>
<td>Total Assessed Valuation ([\text{Line } 1 \times \text{Line } 30])</td>
</tr>
<tr>
<td>30</td>
<td>Final Blended Rate ([\text{Line } 38 \times \text{Line } 39] / 100)</td>
</tr>
<tr>
<td>31</td>
<td>Tax Rate(s) Permitted (\text{Calculated Pursuant to Article X, Section 22 and Section 137.073, RSMo. (Line 37)})</td>
</tr>
</tbody>
</table>

---

#### For Information Purposes Only - Impact of the Multi Rate System

<table>
<thead>
<tr>
<th>Step</th>
<th>Formula</th>
</tr>
</thead>
<tbody>
<tr>
<td>42</td>
<td>Revenue Calculated Using Multi Rate ([\text{Line } 41 \times \text{Line } 1] / 100)</td>
</tr>
<tr>
<td>43</td>
<td>Revenue Calculated Using Single Rate ([\text{Line } 27 \times \text{Line } 1] / 100)</td>
</tr>
<tr>
<td>44</td>
<td>Revenue Differences Using the Different Methods ([\text{Line } 42 - \text{Line } 43])</td>
</tr>
</tbody>
</table>

---

#### For Information Purposes Only - Blended Rate Calculation

<table>
<thead>
<tr>
<th>Step</th>
<th>Formula</th>
</tr>
</thead>
<tbody>
<tr>
<td>46</td>
<td>Tax Rate Ceiling ([\text{Info. Tax Rate Summary, Line } 1])</td>
</tr>
<tr>
<td>47</td>
<td>Allowable Recoupment Rate ([\text{Tax Rate Summary, Line } 1])</td>
</tr>
<tr>
<td>48</td>
<td>DESF Screen 6 Tax Rate Ceiling Including Recoupment ([\text{Line } 46 - \text{Line } 47])</td>
</tr>
<tr>
<td>49</td>
<td>Assessed Valuation ([\text{Line } 48 - \text{Line } 49] / 100)</td>
</tr>
<tr>
<td>51</td>
<td>Blended Tax Rate Ceiling to Report on DESF Screen 6 ([\text{Line } 50 \times \text{Line } 49] / 100)</td>
</tr>
<tr>
<td>52</td>
<td>Voluntary Reduction ([\text{Tax Rate Summary, Line } 1])</td>
</tr>
<tr>
<td>53</td>
<td>Unadjusted Levy ([\text{Line } 58 - \text{Line } 52])</td>
</tr>
<tr>
<td>54</td>
<td>Assessed Valuation ([\text{Line } 1])</td>
</tr>
<tr>
<td>55</td>
<td>Revenue From Unadjusted Levy ([\text{Line } 53 \times \text{Line } 54] / 100)</td>
</tr>
</tbody>
</table>

---

<table>
<thead>
<tr>
<th>Step</th>
<th>Formula</th>
</tr>
</thead>
<tbody>
<tr>
<td>56</td>
<td>Blended Tax Rate from the Unadjusted Levy to Report on DESF Screen 6 ([\text{Line } 55 \times \text{Line } 54] / 100)</td>
</tr>
<tr>
<td>57</td>
<td>Prop C Reduction ([\text{Tax Rate Summary, Line } 6])</td>
</tr>
<tr>
<td>58</td>
<td>Adjusted Levy ([\text{Line } 53 - \text{Line } 57])</td>
</tr>
<tr>
<td>59</td>
<td>Assessed Valuation ([\text{Line } 1])</td>
</tr>
<tr>
<td>60</td>
<td>Revenue From Adjusted Levy ([\text{Line } 58 \times \text{Line } 59] / 100)</td>
</tr>
<tr>
<td>61</td>
<td>Blended Tax Rate from the Adjusted Levy to Report on DESF Screen 6 ([\text{Line } 60 \times \text{Line } 59] / 100)</td>
</tr>
</tbody>
</table>

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*(Form Revised 03-2016)*
**Chapter 3—Rules Applying to Political Subdivisions**

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

**Informational Tax Rate Data Form B**

For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property

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</tr>
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<tbody>
<tr>
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The final version of this form MUST be sent to the County Clerk.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

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

1. **Date of Election**

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

3. **Election Results**

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

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

   - Also indicate the election results on the Proposition C Waiver

6. **Amount of Increase Approved by Voters (if this is an increase to an existing rate)**
   - (An "increase of" or an "increase by") OR
   - Stated Rate Approved by Voters (if this is an increase to an existing rate)
   - (An "increase to")

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

   a.__________________________

   b.__________________________

---

(Form Revised 03-2016)
PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form B
For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property

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

The final version of this form MUST be sent to the County Clerk.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

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

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

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

<table>
<thead>
<tr>
<th>7. Prior Year Tax Rate Ceiling to Apply Voter Approved Increase to: (Tax Rate Summary, Line A if Increase to an Existing Rate, Otherwise 0)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential</td>
</tr>
</tbody>
</table>

| 8. Voter Approved Increased Tax Rate to Adjust (If Line 6a > 0, then Line 6a = Line 7, otherwise, Line 6b) |

| 9. Adjusted Prior Year Assessed Valuation (Informational Tax Rate Data Form A, Line 10) |

| 10. Maximum Prior Year Adjusted Revenue from property that existed in both years (Line 8 x Line 9)/100 |

| 11. Consumer Price Index (CPI) as Certified by the State Tax Commission |

| 12. Permitted Revenue Growth Allowed for CPI (Line 10 x Line 11) |

| 13. Total Revenue Allowed from the Additional Voter Approved Increase from property that existed in both years (Line 10 + Line 12) |

| 14. Adjusted Current Year Assessed Valuation (Tax Rate Form A, Line 5) |

| 15. Adjusted Voter Approved Increase Tax Rate (This rate will allow the same revenue as applying the Voter Approved Increase Rate (Line 8) to the Prior Year Assessed Value (Line 9) Increased by the CPI (Line 11), (Line 13 / Line 14 x 100)) |

| 16. Amount of Rate Increase Authorized by Voters for the Current Year (House Bill No. 550, passed in 2011, allows taxing authorities that passed a voter approved increase after August 27, 2009 to levy a rate that is the greater of the increase approved by voters (Line 8) or the adjusted voter approved increase (Line 15) in order to generate substantially the same revenue that would have been generated by applying the voter approved increase to the total assessed valuation at the time of the voter approval increased by the consumer price index (Line 11). Enter this Rate Computed on the Tax Rate Summary, Line C if increasing an existing levy, Otherwise, on the Tax Rate Summary, Line BB if this is a new or a temporary rate increase) (If Line 8 > Line 15, Then Line 8, Otherwise Line 15) |

(Form Revised 03-2016) Informational Tax Rate Data Form B, Page 2 of 2
Chapter 3—Rules Applying to Political Subdivisions

Tax Rate Form G
For School Districts With a Separate Rate on Each SubClass of Property

DATE: (20_ _)  

INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)

The assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a judicial court or are due to clerical corrections, the existing tax rate ceiling may be revised to compensate for the changes described above. A political subdivision may document these changes by filing revised copies of each of the tax rate forms for each year that is affected. These changes should be clearly marked on the revised forms and a written explanation of the revised should be attached.

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

After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the preceding one to three year period affected by the revisions. The steps below determine if a recoupment is permissible and document to what extent the political subdivision desires to recoup in the current year.

Start with the oldest prior year (if applicable) and work forward to the present.

Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process.

CERTIFICATION

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

Name of School District  

District Number  

Purpose of Levy  

(Telephone)  

(Date)  

(Signature)  

(Print Name)

(Form Revised 03-2015)

Tax Rate Form G, Page 1 of 5

JASON KANDER (10/31/16)  
Secretary of State  

CODE OF STATE REGULATIONS 31
## Tax Rate Form G

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

### Initial Calculation of Allowed Recoupment & Calculation of First Year of Recoupment Taken for Compliance with Section 137.073.312(1) and (2)

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

**Year 20__ - Complete Lines 1 Through 15 For the Third or Older Prior Year (If Applicable).**

Make a copy of this page for calculating a recoupment of the Fourth or Older Prior Years

### Formulas:

1. **Revised Locally Assessed Valuation**
   - After the changes to 2C. - tax 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 1 x Line 5] / 100)

7. **Revenue Loss Due to Local Assessment Reductions**
   - (Line 3 + Line 6)

8. **Estimated Lost Revenue from State Assessed Property Due to Revised Rates or State Assessment Reductions**
   - This amount must be estimated by the District

9. **Total Lost Revenue to be Recouped**
   - (Line 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 (Allocate Difference to Subclass if Line 10 > 0)**
    - ([Line 9 Total] - Line 10) / 100

12. **Revised Locally Assessed Valuation of Subclass If Line 10 > 0**
    - (Line 1) (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 Lost Revenue Allowed to be Recouped**
    - (Line 10 + Line 14)

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*(Form Revised 01-2016)*

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**Tax Rate Form G, Page 2 of 5**
**Chapter 3—Rules Applying to Political Subdivisions**

**Tax Rate Form G**

For School Districts With a Separate Rate on Each SubClass of Property

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

**INITIAL CALCULATION OF ALLOWED RECURRENT & CALCULATION OF FIRST YEAR OF RECOURCE TAKEN FOR COMPLIANCE WITH SECTION 137.073.22(3)(a) and (b)**

**YEAR 20__—COMPLETE LINES 1 THROUGH 15 FOR THE SECOND PRIOR YEAR (IF APPLICABLE)**

<table>
<thead>
<tr>
<th>Year</th>
<th>Residential</th>
<th>Real Estate</th>
<th>Commercial</th>
<th>Personal Property</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. **Revised Locally Assessed Valuation**
   After the changes to 20__ taxes 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 1)

3. **Revised Permissible Locally Assessed Tax Revenue**
   (Line 1 x Line 2 / 100)

4. **Revised Locally Assessed Valuation**
   (Line 3)

5. **Original Tax Rate Ceiling (Certified)**
   (Certified Tax Rate Summary, Line 1)

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 Property Due to Revised Rates or State Assessment Reductions**
   This amount must be estimated by the District

9. **Total Lost Revenue to be Recouped**
   (Line 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**
    (Allocate Difference to Subclass if Line 10 > 0)
    (Line 9 x (Total) - Line 10 (Total))

12. **Revised Locally Assessed Valuation of Subclass if Line 10 > 0**
    (Line 11 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 Recouped**
    (Line 10 + Line 14)

---

*(Form Revised 03-2016)*

**Tax Rate Form G, Page 3 of 5**

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**JASON KANDER (10/31/16)**

**Secretary of State**

**CODE OF STATE REGULATIONS**
### Tax Rate Form G
For School Districts With a Separate Rate on Each Subclass of Property

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

**INITIAL CALCULATION OF ALLOWED REQUISITION & CALCULATION OF FIRST YEAR OF REQUISITION TAKEN FOR COMPLIANCE WITH SECTION 137.073.32(5)(a) and (b)**

**YEAR 20__ - COMPLETE LINES 1 THROUGH 15 FOR THE PRIOR YEAR (IF APPLICABLE)**

<table>
<thead>
<tr>
<th>Line Number</th>
<th>Description</th>
<th>Calculations</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Revised Locally Assessed Valuation (A)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>After the changes of 20__ tax rates have been made</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Revised Tax Rate Form A, Line 1)</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Revised Tax Rate Ceiling (B)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>After the revision to the assessed valuation was made</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Revised Tax Rate Summary, Line 5)</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Revised Permissible Locally Assessed Tax Revenue (C)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>[Line 1 x Line 2] / 100</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Revised Locally Assessed Valuation (D)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Line 1)</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Original Tax Rate Ceiling (Certified)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Original Tax Rate Summary, Line 6)</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Total Locally Assessed Tax Revenue Actually Produced (E)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>[Line 3 x Line 5] / 100</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Revenue Loss Due to Local Assessment Reductions (F)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Line 3 - Line 6)</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Estimated Lost Revenue from State Assessed Property Due to Revised Rates or State Assessment Reductions</td>
<td>This amount must be estimated by the district.</td>
</tr>
<tr>
<td>9</td>
<td>Total Lost Revenue to be Recouped (G)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Line 7 - Line 8)</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Limit the Total Lost Revenue (Line 9) to Zero (H)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(If Line 9 &lt; 0, then 0; otherwise Line 9)</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Difference Due to Limiting Loss to Zero (I)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Allocate Difference to Subclass if Line 10 &gt; 0)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>[Line 9 (Total) - Line 10 (Total)]</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Revised Locally Assessed Valuation of Subclass IF Line 10 &gt; 0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Line 10 - Line 10)</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Relative Ratio of Line 12</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ratio of assessed valuation of each subclass to the total</td>
<td></td>
</tr>
<tr>
<td></td>
<td>[Line 12 / Line 12 (Total)]</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Allocate the Difference on Line 11 Based on the Relative Ratio on Line 13</td>
<td></td>
</tr>
<tr>
<td></td>
<td>[Line 11 (Total) x Line 13]</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Total (20__) Lost Revenue Allowed to be Recouped</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Line 10 + Line 14)</td>
<td></td>
</tr>
</tbody>
</table>

(Form Revised 03-2016)

---

**Tax Rate Form G, Page 4 of 5**
Chapter 3—Rules Applying to Political Subdivisions

Tax Rate Form G
For School Districts With a Separate Rate on Each SubClass of Property

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

INITIAL CALCULATION OF ALLOWED RECEIPT & CALCULATION OF FIRST YEAR OF RECEIPT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)

DETERMINATION OF RECEIPT RATE(S)

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

16. Total Revenue Loss Allowed to be Recouped (Summation of Line 15 for Each Year Recouping)

17. Total Revenue Desired to Recoup in Current Year (Do Not Enter Less than Line 15 of the Third Prior Year Not More than Line 16)

18. Estimated Amount of Current Collections from State Assessed Property for Recoupment of Loss Must be estimated by the District

19. Amount to be Recouped from Locally Assessed Property (Line 17 - Line 18)

20. Total Current Year (20__) Locally Assessed Property [Current (20__) Tax Rate Form A, Line 1]

21. Rate(s) to be Levied to Partially or Fully Recoup the Loss [(Line 19 / Line 20) x 100]

Enter these rates on the current year (20__)

Tax Rate Summary, Line 1

Complete lines 22 and 23 if Line 17 is less than Line 16. Form H will need to be completed to continue this Recoupment in the 2nd or 3rd Year

22. Portion of revenue on Line 15 for 2nd prior year 20__ reserved for second year of recoupment

23. Portion of revenue on Line 15 for prior year 20__ reserved for second or third year of recoupment
**Tax Rate Form H**

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

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

Assessment reductions ordered after tax rates are set may result in a loss of revenue. In certain instances, a separate recoupment rate may be levied in a subsequent year to replace the revenue lost (see Tax Rate Form G). A political subdivision may choose not to fully recoup the revenue lost in one year. A three-year period following the year in which the loss occurred is allowed by statute for recouping the lost revenues. Tax Rate Form H is used to document the revenue remaining to be recouped and the allowable recoupment rate when there is a carry over.

CALCULATION OF SECOND AND/OR THIRD YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.075.3(2)(a) and (b)

Before completion of this form, Tax Rate Form G must have been completed in a prior year.

**COMPUTATION OF RECOUPMENT RATE**

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

1. **Total Revenue Lost Due to Assessment Reductions**
   (Prior Year 20... Tax Rate Form G, Line 16)

2. **Revenue Recouped in Prior Year(s)**
   ____ Year
   a. Assessed Valuation (Locally Assessed Only)
   b. Recoupment Rate (Certified)
   c. Revenue Recouped ([Line 2a x Line 2b] / 100)
   d. Revenue Recouped from State Assessed Property
   ____ Year
   e. Assessed Valuation (Locally Assessed Only)
   f. Recoupment Rate (Certified)
   g. Revenue Recouped ([Line 2e x Line 2f] / 100)
   h. Revenue Recouped from State Assessed Property

3. **Total Revenue Recouped in Prior Year(s)**
   (Line 2c + Line 2d + Line 2g = Line 2h)

4. **Revenue Remaining to be Recouped**
   (Line 1 - Line 3)

5. **Revenue Desired to be Recouped in the Current Year**
   The law provides for recoupment no further back than the third prior year. Any lost revenue from the third prior year not recouped will be waived. (Must be < Line 4)

6. **Estimated Amount of Current Collections from State Assessed Property for Recoupment Loss**
   This amount MUST BE estimated by the District.

7. **Revenue to be Recouped from Locally Assessed Property in the Current Year** (Line 5 - Line 6)

8. **Total Current Year Assessed Valuation Obtained from the County Clerk or Assessor (Tax Rate Form A, Line 1)**

9. **Rate(s) to be Levied to Partially or Fully Recoup the Lost Revenue**
   ([Line 7 / Line 8] x 100) Enter these rates on the Current Year Tax Rate Summary, Line 1.

**CERTIFICATION**

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

Name of Political Subdivision __________  (Telephone) __________  (Signature) __________  (Print Name)

Political Subdivision No. __________  (Date) __________

Purpose of Levy __________

(Form Revised 03-2016)
Chapter 3—Rules Applying to Political Subdivisions

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

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;
   (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,