



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.

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

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

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

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

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

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

1. The name of the issuer;
2. The issue date, maturity date, amount to mature on each maturity date, and interest payment date;
3. The time, date, and place where bids will be received;

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

5. Any additional information desired by the issuer;

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

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

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

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

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

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

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

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

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

15 CSR 40-3.030 Annual Financial Reports of Political Subdivisions

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Summary

(20__)

For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY

Name of Political Subdivision Political Subdivision Code Purpose of Levy

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

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

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s)...

For Political Subdivision Use in Calculating its Tax Rate

- A. Prior Year Tax Rate Ceiling as defined in Chapter 137 RSMo... B. Current Year Rate Computed Pursuant to Article X... C. Amount of Rate Increase Authorized by Voters... D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling... E. Maximum Authorized Levy... F. Current Year Tax Rate Ceiling... G1. Less Required Proposition C (Sales Tax) Reduction... G2. Less 20% Required Reduction 1st Class Charter County School District... H. Less Voluntary Reduction By School District... I. Plus Allowable Recoupment Rate... J. Tax Rate To Be Levied... AA. Rate To Be Levied For Debt Service... BB. Additional Special Purpose Rate Authorized By Voters...

CERTIFICATION

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

(Date) (Signature) (Print Name) (Telephone)

Proposed rate to be entered on tax books by County Clerk

Based on Certification from the Political Subdivision: Lines J AA BB

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

(Date) (County Clerk's Signature) (County) (Telephone)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

(20__)

Tax Rate Form A

For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY

Name of Political Subdivision _____ Political Subdivision Code _____ Purpose of Levy _____

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

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

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) _____	+	(b) _____	=	_____
(Real Estate)		(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) _____	+	(b) _____	=	_____
(Real Estate)		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) _____	+	(b) _____	=	_____
(Real Estate)		(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 re-calculate the Prior Year Tax Rate Ceiling. Enter the revised Prior Year Tax Rate Ceiling on this year's Tax Rate Summary, Line A.

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

6. Assessed Value of Newly Separated Territory

Obtained from the County Clerk or County Assessor.

(a) _____	+	(b) _____	=	_____
(Real Estate)		(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) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

8. Adjusted Prior Year Assessed Valuation

[Line 5 (Total) - Line 6 (Total) - Line 7 (Total)]



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

(20__)

Tax Rate Form A

For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY

Name of Political Subdivision Political Subdivision Code Purpose of Levy

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

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

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s) If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate 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 at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s)

For Political Subdivision Use in Calculating its Tax Rate

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

[(Line 4 - Line 8) / Line 8] x 100

10. Increase in Consumer Price Index 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 [(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. [(Line 20 / Line 21) x 100]

Round a fraction to the nearest one/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.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

(20__)

Tax Rate Form B

For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

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

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

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

(Yes)

(No)

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.

Indicate the election results on the Proposition C Waiver

(Yes)

(No)

6. Amount of Increase Approved by Voters

(An "Increase/Decrease of" or an "Increase/Decrease by")

OR

(a) _____

Stated Rate Approved by Voters

(An "Increase/Decrease to")

(b) _____



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

(20__)

Tax Rate Form B

For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

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

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If 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 at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s)

For Political Subdivision Use in Calculating its Tax Rate

- 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. 506, passed in 2011, 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 BB 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

(20__)

Tax Rate Form C

For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY

		Debt Service
Name of Political Subdivision	Political Subdivision Code	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 (collector fees & 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**
(i.e. Assuming the current year is Year 1, use January December (Year 3) payments to complete the (Year 1) Form C). It is important that the Debt Service Fund have sufficient reserves to prevent any default on the bonds.
Include payments for the year following the next calendar year accounted for on Line 2. _____
5. **Total required for debt service** (Line 2 + Line 3 + Line 4) _____
6. **Anticipated balance at end of current calendar year.**
Show the anticipated bank or fund balance at December 31st of this year (this will equal the current balance minus the amount of any principal or interest due before December 31st plus any estimated investment 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)
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 revenues required for Debt Service Purposes. _____
8. **Estimated revenue from state assessed property for debt service for the next calendar year (January - December)** - Must be estimated by the school district. In most instances a good estimate would be the same amount as the state assessed revenues actually placed in the Debt Service Fund in the prior year. _____
9. **Revenue required from locally assessed property for debt service**
(Line 7 - Line 8) _____
10. **Computation of debt service tax rate** [(Line 9 / Line 1) x 100]
Round a fraction to the nearest one/one hundredth of a cent. _____
11. **Less Voluntary Reduction By School District** _____
12. **Actual rate to be levied for debt service purposes** * (Line 10 - Line 11)
Enter this rate on Line AA of the 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

(20__)

Informational Tax Rate Data

For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
<p>This page shows the information that would have been on the line items for the Summary, Form A, and/or Form B had 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 in an even numbered year.</p> <p>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</p> <p>Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review</p>			Based on Prior Year Tax Rate Ceiling as if No Voluntary Reductions were Taken
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 was an election)]			_____
E. Maximum Authorized Levy [Greater of Prior Year Line E or Current Year Line D (if there was an election), Otherwise Prior Year Line E]			_____
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 - 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 + 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, nor more than 5%.			_____
17. Additional Reassessment Revenue Permitted (Line 15 x Line 16)			_____
18. Total Revenue Permitted in Current Year from property that existed in both years. (Line 15 + Line 17)			_____
19. Estimated Current Year Revenue from State Assessed Property (before reductions) estimated by school 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 10 + 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 8 > Line 15, then Line 8, Otherwise, Line 15)			_____

(Form Revised 03-2016)

Informational Tax Rate Data



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

(20__)

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 137.073.3(2)(a) and (b)

NOTE: LIST ADDITIONAL PRIOR YEARS IN SEPARATE COLUMNS IF NEEDED.

	Prior Year (2)	Second Prior Year (2)	Third Prior Year (2)
1. Revised Locally Assessed Valuation After the changes to prior year(s) (Revised Tax Rate Form A, Line I 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 I)	_____	_____	_____
5. Original Tax Rate Ceiling (certified) (Original Tax Rate Summary, Line I')	_____	_____	_____
6. Total Locally Assessed Tax Revenue Actually Produced [(Line 4 x Line 5)/100]	_____	_____	_____
7. Revenue Loss Due to Local Assessment Reduction (Line 3 - Line 6)	_____	_____	_____
8. Estimated Lost Revenue from State Assessed Property Due to Revised Rates or State Assessment Reductions This amount <u>must be</u> 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 chooses 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 <u>must be</u> 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 I]	_____	_____	_____
15. Rate to be Levied to Partially or Fully Recoup the Loss (Line 13 / Line 14 x 100) Enter this rate on the current year (20__) Tax Rate Summary, Line I.	_____	_____	_____
Complete lines 16 and 17 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	_____	_____	_____



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

(20__)

 Name of School District

 Political Subdivision Code

 Purpose of Levy

Assessment reductions ordered after tax rates are set may result in a loss of revenue. In certain instances, a separate recoupment rate may be levied in a subsequent year to replace the revenue lost (see 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.

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

COMPUTATION OF RECOUPMENT RATE

	<u>Total</u>
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 [(Line 2a x Line 2b) / 100]	_____
d. Revenue Recouped from State Assessed Property	_____
____ Year	
c. Assessed Valuation (Locally Assessed Only)	_____
f. Recoupment Rate (Certified)	_____
g. Revenue Recouped [(Line 2e x Line 2f) / 100]	_____
h. Revenue Recouped from State Assessed Property	_____
3. Total Revenue Recouped in Prior Year(s) (Line 2c + 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. 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 [(Line 7 / Line 8) x 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.

 Name of Political Subdivision

 (Telephone)

 (Signature)

 Political Subdivision No.

 (Date)

 (Print Name)

 Purpose of Levy



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

(20__)

Tax Rate Summary

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.

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

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s) If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate 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 be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s)

Form with sections A through BB, including Real Estate (Residential, Agriculture, Commercial), Personal Property, and Prior Method (Single Rate). Includes instructions for tax rate ceiling, current year rate, and voter-approved increases.

CERTIFICATION

I, the undersigned, (Office) of (Political Subdivision) levying a rate in (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.

(Date) (Signature) (Print Name) (Telephone)

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

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

(Date) (County Clerk's Signature) (County) (Telephone)



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

(20__)

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 year(s). 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 be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

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

- (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.
- Assessed Valuation of New Construction & Improvements**
2(a) (b) & (c) - May be obtained from the County Clerk or County Assessor
2(d) - [Line 1(d) - 3(d) - 6(d) - 7(d) - 8(d)]
If negative, enter zero.
- Assessed Value of Newly Added Territory**
Obtained from the County Clerk or County Assessor
- 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
- Adjusted Current Year Assessed Valuation**
(Line 1 - Line 2 - Line 3 - Line 4)
- (20__) Prior Year Assessed Valuation**
Include the prior year locally assessed valuation obtained from the County Clerk, County Assessor or comparable office finalized by the local board of equalization.
Note: If this is different than the amount on the Prior Year Tax Rate Form A, Line 1 then revise the Prior Year tax rate form to re-calculate the Prior Year tax rate ceiling. Enter the revised Prior Year tax rate ceiling on the Current Year's Tax Rate Summary, Line A.
- Assessed Value in Newly Separated Territory**
Obtained from the County Clerk or County Assessor
- Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year**
Obtained from the County Clerk or County Assessor
- 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
- 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

(20__)

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 year(s). 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 not 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 be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

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

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

(20)

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 year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate existing to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance 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 be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

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

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

23. Adjusted Current Year Assessed Valuation (Line 5) _____

24. Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to HB 1150 & SB960 (Line 22 / Line 23 x 100) _____

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 24, Line 25 (for Personal Property only), or Line 26] _____
 Enter the Rate for the Prior Method Column on Line B of the Tax Rate Summary _____

Calculate Revised Rate(s)

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 Method)] _____

32. Rate(s) to be Revised **Note: Revision Can Not Increase Personal Property Rate** [(if Line 31 < or = 0 & Line 27 < Line 27 (Prior Method), then Line 27, Otherwise 0)] _____

33. Current Year Adjusted Assessed Valuation of Rates being Revised (if Line 32 > 0, then Line 5, 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 34 x Line 31 / Line 5 x 100 (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) _____





PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED
Tax Rate Form A

For SCHOOL DISTRICT'S Calculating a Separate Rate on Each SubClass of Property

(20)

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 reductions taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to 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 be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

(a) Residential (b) Real Estate (c) Commercial (d) Personal Property (Prior Method) Single Rate Calculation

Table with columns for Residential, Real Estate, Commercial, Personal Property, and (Prior Method) Single Rate Calculation. Rows include: Calculate Final Blended Rate, 38. Tax Revenue, 39. Total Assessed Valuation, 40. Final Blended Rate, 41. Tax Rate(s) Permitted Calculated Pursuant to Article X, Section 22 and Section 137.073 RSMo, FOR INFORMATIONAL PURPOSES ONLY, Impact of the Multi Rate System, 42. Revenue Calculated Using Multi Rate, 43. Revenue Calculated Using Single Rate, 44. Revenue Differences Using the Different Methods, 45. Percent Change, Blended Rate Calculation, 46. Tax Rate Ceiling, 47. Allowable Recoupment Rate, 48. DESE Screen 6 Tax Rate Ceiling Including Recoupment, 49. Assessed Valuation, 50. Revenue from DESE Screen 6 Tax Rate Ceiling, 51. Blended Tax Rate Ceiling to Report on DESE Screen 6, 52. Voluntary Reduction, 53. Unadjusted Levy, 54. Assessed Valuation, 55. Revenue from Unadjusted Levy, 56. Blended Tax Rate from the Unadjusted Levy to Report on DESE Screen 6, 57. Prop C Reduction, 58. Adjusted Levy, 59. Assessed Valuation, 60. Revenue from Adjusted Levy, 61. Blended Tax Rate from the Adjusted Levy to Report on DESE Screen 6.

(Form Revised 03-2016)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

(20__)

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

(Yes)

(No)

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

(Yes)

(No)

6. Amount of Increase Approved by Voters (if this is an increase to an existing rate)

(An "Increase of" or an "Increase by") OR

a. _____

Stated Rate Approved by Voters (if this is an increase to an existing rate)

(An "Increase to")

b. _____



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form B

(20__)

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

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate 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 be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

Real Estate

Residential Agricultural Commercial Personal Property Prior Method

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 13 / Line 14 x 100)

16. Amount of Rate Increase Authorized by Voters for the Current Year

House Bill No. 506, passed in 2011, 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 BB 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

(20__)

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

		Debt Service
Name of Political Subdivision	Political Subdivision Code	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 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 3) payments to complete the (Year 1) Form C. It is important that the Debt Service Fund have sufficient reserves to prevent any default on the bonds. Include payments for the year following the next calendar year accounted for on Line 2.
5. **Total required for debt service (Line 2 + Line 3 + Line 4)** _____
6. **Anticipated balance at end of current calendar year.** _____
Show the anticipated bank or fund balance at December 31st of this year (this will equal the current balance minus the amount of any principal or interest due before December 31st plus any estimated investment 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)** _____
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 a fraction to the nearest one/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 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

(20__)

Informational Tax Rate Data Summary

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

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

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 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 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.

	Real Estate			Personal Property	Prior Method Single Rate
	Residential	Agriculture	Commerical		

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 F)

B. Current Year Rate Computed Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073 RSMo, If no Voter Approved Increase.

[Informational Tax Rate Data Form A, Line 37 & Line 23 (Prior Method)]

C. Amount of Rate Increase Authorized by Voters for Current Year (If Same Purpose)

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

(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)

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__)-

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.

This form shows the information that would have been on the late items for the Form A had no voluntary reductions been taken in prior even numbered years. The information on this form should not be used to 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 its tax rate.
 Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

	(a)			(b)		(c)		(d)	Total	(Prior Method) Single Rate Calculation
	Residential	Agricultural	Real Estate	Real Estate	Commercial	Personal Property				
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 2(a) (b) & (c) - May be obtained from the County Clerk or County Assessor 2(d) = [Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d)] If negative, enter zero.										
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: If this is different than the amount on the Prior Year Tax Rate Form A, Line 1 then revise the Prior Year tax rate form to re-calculate the Prior Year tax rate ceiling. Enter the revised Prior Year tax rate ceiling on the Current Year's Tax Rate Summary, Line A.										
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
Informational Tax Rate Data Form A
For SCHOOL DISTRICTS Calculating a Separate Rate on Each SubClass of Property

(20__)

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.
This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered years(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reductions(s) taken in prior even numbered years(s) and follows the following steps in an even numbered year.
Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to 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 with 4 columns: (a) Residential, (b) Real Estate, (c) Commercial, (d) Personal Property. Rows include: 11. Percentage Increase in Adjusted Valuation of existing property; 12. Increase in Consumer Price Index; 13. Adjusted Prior Year Assessed Valuation; 14. (20__) Prior Year Voluntarily Reduced Rate in Non-Reassessment Year; 15. Maximum Prior Year Adjusted Revenue Permitted from Locally Assessed Property; 16. Maximum Prior Year Revenue from State Assessed Property (before reductions); 17. Total Adjusted Prior Year Revenue; 18. Permitted Reassessment Revenue Growth; 19. Additional Reassessment Revenue Permitted; 20. Revenue Permitted in the Current Year from property that existed in both years; 21. Estimated Current Year Revenue from State Assessed Property (before reductions).

PRO FORM A - 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__)

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.

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reductions(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.
 Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
 Step 2 - Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

	(a)			(b)		(c)	(d)	Total	(Prior Method) Single Rate Calculation
	Residential	Agricultural	Real Estate	Residential	Commercial	Personal Property			
22. Revenue Permitted from Existing Locally Assessed Property (Line 20 - Line 21)									
23. Adjusted Current Year Assessed Valuation (Line 5)									
24. Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to HB 1150 & SB960 (Line 22 / Line 23 x 100)									
25. Limit Personal Property to the Prior Year Ceiling [Lower of Line 24 (Personal Property) or Line 14 (Personal Property)]									
26. Maximum Authorized Levy (Informational Tax Rate Data Summary, Line E)									
27. Limit to the Prior Year Maximum Authorized Levy Enter the Rate for Prior Method Column on Line B of the Informational Tax Rate Data Summary [Lower of Line 24, Line 25 (for Personal Property only), or Line 26]									
28. Calculate Revised Rate(s)									
29. 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 Method)]									
32. Rate(s) to be Revised Note: Revision Can Not Increase Personal Property Rate [If Line 31 < 0 & Line 27 < Line 27 (Prior Method), Then Line 27; Otherwise 0]									
33. Current Year Adjusted Assessed Valuation of Rates being Revised (If Line 32 > 0, Then Line 5; 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 34 x Line 31 / Line 5 x 100 (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)									





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)

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.

This form shows the information that would have been on the line items for the Form A had no voluntary reductions been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reductions taken in prior even numbered year(s) and follows the following steps in an even numbered year.
Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
Step 2 - Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review

	(a)		(b)		(c)		(d)		(Prior Method) Single Rate Calculation
	Residential	Real Estate	Real Estate	Commercial	Personal Property	Total			
Calculate Final Blended Rate									
38. Tax Revenue [(Line 1 x Line 37) / 100]									
39. Total Assessed Valuation (Line 1 (Total))									
40. Final Blended Rate [(Line 38 (Total) / Line 39) x 100]									
41. Tax 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									
For Information Purposes Only - Impact of the Multi Rate System									
42. Revenue Calculated Using Multi Rate [(Line 41 x Line 1) / 100]									
43. Revenue Calculated Using Single Rate [Line 27 (Prior Method) x Line 1] / 100]									
44. Revenue Differences Using the Different Methods (Line 42 - Line 43)									
45. Percent Change (Line 44 / Line 43)									
For Information Purposes Only - Blended Rate Calculation									
46. Tax Rate Ceiling (Info. Tax Rate Summary, Line F)									
47. Allowable Recoupment Rate (Tax Rate Summary, Line I)									
48. DESE Screen 6 Tax Rate Ceiling Including Recoupment (Line 46 - Line 47)									
49. Assessed Valuation (Line 1)									
50. Revenue from DESE Screen 6 Tax Rate Ceiling [(Line 48 x Line 49) / 100]									
51. Blended Tax Rate Ceiling to Report on DESE Screen 6 [(Line 50 (Total) / Line 49 (Total)) x 100]									
52. Voluntary Reduction (Tax Rate Summary, Line H)									
53. Unadjusted Levy (Line 48 - Line 52)									
54. Assessed Valuation (Line 1)									
55. Revenue from Unadjusted Levy [(Line 53 x Line 54) / 100]									
56. Blended Tax Rate from the Unadjusted Levy to Report on DESE Screen 6 [(Line 55 / Line 54) x 100]									
57. Prop C Reduction (Tax Rate Summary, Line G)									
58. Adjusted Levy (Line 53 - Line 57)									
59. Assessed Valuation (Line 1)									
60. Revenue from Adjusted Levy [(Line 58 x Line 59) / 100]									
61. Blended Tax Rate from the Adjusted Levy to Report on DESE Screen 6 [(Line 60 / Line 59) x 100]									



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

(20__)

Informational Tax Rate Data 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. 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**

 (Yes) (No)

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

 (Yes) (No)

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form B

(20__)

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

This form shows the information that would have been on the line items for the Form A had 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 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 with 5 columns: Residential, Agricultural, Commercial, Personal Property, Prior Method. Header: Real Estate

7. Prior Year Tax Rate Ceiling to Apply Voter Approved Increase to.
8. Voter Approved Increased Tax Rate to Adjust
9. Adjusted Prior Year Assessed Valuation
10. Maximum Prior Year Adjusted Revenue
11. Consumer Price Index (CPI)
12. Permitted Revenue Growth Allowed for CPI
13. Total Revenue Allowed from the Additional Voter Approved Increase
14. Adjusted Current Year Assessed Valuation
15. Adjusted Voter Approved Increase Tax Rate
16. Amount of Rate Increase Authorized by Voters for the Current Year



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

(20__)

 Name of Political Subdivision Political Subdivision Code Purpose of Levy

INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(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 revised should be attached.

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

After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the 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 (Telephone) (Signature)

 District Number (Date) (Print Name)

 Purpose of Levy



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

(20__)

Name of Political Subdivision _____ Political Subdivision Code _____ Purpose of Levy _____

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

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 YEAR(S)

	Real Estate			Personal	Total
	Residential	Agricultural	Commercial	Property	
1. Revised Locally Assessed Valuation After the changes to 20__ 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 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 <u>must</u> 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 (Total)]	_____	_____	_____	_____	_____
12. Revised Locally Assessed Valuation of Subclass If Line 10 > 0 (Line 1 If Line 10 > 0)	_____	_____	_____	_____	_____
13. Relative Ratio of Line 12 Ratio of assessed valuation of each subclass to the total. [Line 12 / Line 12 (Total)]	_____	_____	_____	_____	_____
14. Allocate the Difference on Line 11 Based on the Relative Ratio on Line 13 [Line 11 (Total) x Line 13]	_____	_____	_____	_____	_____
15. Total (20__) Lost Revenue Allowed to be Recouped (Line 10 + Line 14)	_____	_____	_____	_____	_____



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

(20__)

 Name of Political Subdivision Political Subdivision Code Purpose of Levy

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

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

	Residential	Real Estate Agricultural	Commercial	Personal Property	Total
1. Revised Locally Assessed Valuation After the changes to 20__ 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 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 <u>must</u> 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 (Total)]	_____	_____	_____	_____	_____
12. Revised Locally Assessed Valuation of Subclass If Line 10 > 0 (Line 1 IF Line 10 > 0)	_____	_____	_____	_____	_____
13. Relative Ratio of Line 12 Ratio of assessed valuation of each subclass to the total. [Line 12 / Line 12 (Total)]	_____	_____	_____	_____	_____
14. Allocate the Difference on Line 11 Based on the Relative Ratio on Line 13 [Line 11 (Total) x Line 13]	_____	_____	_____	_____	_____
15. Total (20__) Lost Revenue Allowed to be Recouped (Line 10 + Line 14)	_____	_____	_____	_____	_____



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

(20__)

Name of Political Subdivision Political Subdivision Code Purpose of Levy

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

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

Table with 5 columns: Residential, Real Estate Agricultural, Commercial, Personal Property, Total. Rows 1-15 detailing tax rate calculations and revenue adjustments.



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

(20__)

 Name of Political Subdivision Political Subdivision Code Purpose of Levy

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

DETERMINATION OF RECOUPMENT RATE(S)

	Residential	Real Estate Agricultural	Commercial	Personal Property	Total
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 Nor More than Line 16)	_____	_____	_____	_____	_____
18. Estimated Amount of Current Collections from State Assessed Property for Recoupment of Loss <i>Must be estimated by the District</i>	_____	_____	_____	_____	_____
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 I	_____	_____	_____	_____	_____

**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

(20__)

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

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

Assessment reductions ordered after tax rates are set may result in a loss of revenue. In certain instances, a separate recoupment rate may be levied in a subsequent year to replace the revenue lost (see 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 137.073.3(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 with 5 columns: Residential, Agricultural, Commercial, Personal, Total. Rows include: 1. Total Revenue Lost Due to Assessment Reductions, 2. Revenue Recouped in Prior Year(s), 3. Total Revenue Recouped in Prior Year(s), 4. Revenue Remaining to be Recouped, 5. Revenue Desired to be Recouped in the Current Year, 6. Estimated Amount of Current Collections from State Assessed Property for Recoupment Loss, 7. Revenue to be Recouped from Locally Assessed Property in the Current Year, 8. Total Current Year Assessed Valuation, 9. Rate(s) to be Levied to Partially or Fully Recoup the Lost Revenue.

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)

Political Subdivision No.

(Date)

(Print Name)

Purpose of Levy



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

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

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

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

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

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

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

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

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

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

(C) Tax Rate Form B—For Political Subdivisions Other Than Schools Levying a

Single Rate on All Property, included herein;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

the revisions shall be made via the Missouri State Auditor's Office website portal.