
Emergency Rule

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

EMERGENCY AMENDMENT

15 CSR 40-3.135 Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts. The State Auditor's office is amending section (2) by replacing Summary Page, Form B, and Informational Data form and section (3) by replacing Summary Page, Form B, Informational Summary Page, and Informational Form B.

PURPOSE: This amendment updates the forms and calculations submitted by political subdivisions other than school districts to the Missouri State Auditor's office when setting their property tax rates under section 137.073, RSMo, by removing references to a calculation in section 137.073.5(2), RSMo, that was found to be unconstitutional by the Court of Appeals, Eastern District, in Blankenship v. Franklin County, Case Number ED108824.

EMERGENCY STATEMENT: On March 2, 2021, in Blankenship v. Franklin County, Case Number ED108824, the Court of Appeals, Eastern District, held that the tax rate calculation provided for political subdivisions in Section 137.073.5(2), RSMo, violates Missouri Constitution, Article X, Section 22(a). In conformity with this decision, this emergency amendment removes the calculation found to be unconstitutional from the tax rate forms all political subdivisions must file with the State Auditor's office to set their tax rates as provided by Section 137.073, RSMo. This emergency amendment must be effective when political subdivisions set their tax rates for 2021. Political subdivisions in first class charter counties are required to file their final tax rate forms with the State Auditor's office by October 1, 2021. All other political subdivisions must file by September 1, 2021. The State Auditor's office therefore finds that this emergency amendment is necessary to preserve a compelling governmental interest that the tax calculation forms political subdivisions submit to the State Auditor's office contain lawful calculations as provided by law. The State Auditor's office believes this emergency amendment is fair to all interested parties under these circumstances. The scope of the rule is limited to the circumstances creating the emergency and complies with the protections extended in the Missouri and United States Constitutions. This emergency amendment was filed April 28, 2021, becomes effective May 13, 2021, and expires December 30, 2021.

(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) Summary Page, included herein;
- (C) Form B, included herein;
- (E) Informational Data, 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) Summary Page, included herein;
- (C) Form B, included herein;
- (E) Informational Summary Page, included herein;
- (G) Informational Form B, included herein;

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PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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Summary Page

(20XX)

For Political Subdivisions Other Than 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 Summary Page 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 in the Informational 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

- A. **Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year) _____
- 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 (Form A, Line 18) _____
- C. **Amount of rate increase authorized by voters for current year** if same purpose (Form B, Line 7) _____
- 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** the most recent voter approved rate _____
- F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E) _____
- G1. **Less required sales tax reduction** taken from tax rate ceiling (Line F), if applicable _____
- G2. **Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies)** taken from tax rate ceiling (Line F) _____
- H. **Less voluntary reduction by political subdivision** taken from the tax rate ceiling (Line F)
WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year. _____
- I. **Plus allowable recoupment rate** added to tax rate ceiling (Line F) If applicable, attach Form G or H. _____
- J. **Tax rate to be levied** (Line F - Line G1 - Line G2 - Line H + Line I) _____
- AA. **Rate to be levied for debt service**, if applicable (Form C, Line 10) _____
- BB. **Additional special purpose rate authorized by voters** after the prior year tax rates were set (Form B, Line 7 if a different purpose) _____

Certification

I, the undersigned, _____ (Office) of _____ (Political Subdivision) levying a rate in _____ (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

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

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

Proposed rate to be entered on tax books by county clerk

based on 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)

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Form B

(20XX)

For Political Subdivisions Other Than 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 to 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. **Amount of increase approved by voters**

(An "increase/decrease of/by")

OR

(a) _____

Stated rate approved by voters

(An "increase/decrease to")

(b) _____

6. **Prior year tax rate ceiling or voluntarily reduced rate to apply voter approved increase to**

(Summary Page, Line A if increase to an existing rate, otherwise 0)

7. **Voter approved increased tax rate to adjust**

(If an "increase of/by" ballot, Line 5a + Line 6, if an "increase to" ballot, Line 5b)

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PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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Informational Data

(20XX)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All 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 Page, 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.

Based on Prior
Year Tax Rate
Ceiling as if No
Voluntary
Reductions
were Taken

- 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.

Informational Summary Page

- A. **Prior year tax rate ceiling** (Prior year Informational Summary Page, Line F) _____
- B. **Current year rate computed** (Informational Form A, Line 18 below) _____
- C. **Amount of increase authorized by voters for current year** (Informational Form B, Line 7 below) _____
- D. **Rate to compare to maximum authorized levy**
(Line B if no election, otherwise Line C) _____
- E. **Maximum authorized levy** most recent voter approved rate _____
- F. **Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year**
(Lower of Line D or E) _____

Informational Form A

- 9. **Percentage increase in adjusted valuation** (Form A, Line 4 - Line 8 / Line 8 x 100) _____
- 10. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission _____
- 11. **Adjusted prior year assessed valuation** (Form A, Line 8) _____
- 12. **(2019) Tax rate ceiling from prior year** (Informational Summary Page, Line A from above) _____
- 13. **Maximum prior year adjusted revenue** from property that existed in both years (Line 11 x Line 12 / 100) _____
- 14. **Permitted reassessment revenue growth**
The percentage entered on Line 14 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 0 for Line 14 purposes. Do not enter less than 0, nor more than 5%. _____
- 15. **Additional reassessment revenue permitted** (Line 13 x Line 14) _____
- 16. **Total revenue permitted in current year** from property that existed in both years (Line 13 + Line 15) _____
- 17. **Adjusted current year assessed valuation** (Form A, Line 4) _____
- 18. **Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo**, if no voluntary reduction was taken (Line 16 / Line 17 x 100) _____

Informational Form B

- 6. **Prior year tax rate ceiling to apply voter approved increase to**
(Informational Summary Page, Line A if increase to an existing rate, otherwise 0) _____
- 7. **Voter approved increased tax rate to adjust**
(If an "increase of/by" ballot, Form B, Line 5a + Line 6, if an "increase to" ballot, Form B, Line 5b) _____

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PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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Summary Page

(20XX)

For Political Subdivisions Other Than School Districts With 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 Summary Page 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 Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	Real Estate			Personal Property	Prior Method Single Rate
	Residential	Agriculture	Commercial		
A. Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year. (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year)	_____	_____	_____	_____	_____
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 (Form A, Line 37 & Line 23 prior method)	_____	_____	_____	_____	_____
C. Amount of rate increase authorized by voters for current year if same purpose (Form B, Line 8 & Line 11 prior method)	_____	_____	_____	_____	_____
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 the most recent voter approved rate	_____	_____	_____	_____	_____
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivision's tax rate (Lower of Line D or Line E)	_____	_____	_____	_____	_____
G. 1. Less required sales tax reduction taken from tax rate ceiling (Line F), if applicable	_____	_____	_____	_____	_____
G. 2. Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F)	_____	_____	_____	_____	_____
H. Less voluntary reduction by political subdivision taken from tax rate ceiling (Line F) WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.	_____	_____	_____	_____	_____
I. Plus allowable recoupment rate added to tax rate ceiling (Line F) If applicable, attach Form G or H.	_____	_____	_____	_____	_____
J. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I)	_____	_____	_____	_____	_____
AA. Rate to be levied for debt service , if applicable (Form C, Line 10)	_____	_____	_____	_____	_____
BB. Additional special purposed rate authorized by voters after the prior year tax rates were set (Form B, Line 8 & Line 11 prior method if a different purpose)	_____	_____	_____	_____	_____

Certification

I, the undersigned, _____ (Office) of _____ (Political Subdivision) levying a rate in _____ (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

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

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

Proposed rate to be entered on tax books by the county clerk based on the certification from the political subdivision:

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

Lines: **J** _____
 AA _____
 BB _____

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

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PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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Form B

(20XX)

For Political Subdivisions Other Than School Districts With 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 to 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. _____

	Real Estate				
	Residential	Agricultural	Commercial	Personal Property	Total

5. **Amount of increase approved by voters**
 (An "increase/decrease of/by") **OR** a. _____

Stated rate approved by voters
 (An "increase/decrease to") b. _____

6. **Prior year tax rate ceiling or voluntarily reduced rate to apply voter approved increase to**
 (Summary Page, Line A if increase of/by/to an existing rate, otherwise 0) _____

7. **Voter approved increased rate**
 (If Line 5a > 0, then Line 5a + Line 6, otherwise, Line 5b) _____

8. **Voter approved increased rate rounded** (If Line 7 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate) _____

Prior Method Single Rate Calculation for Voter Approved Increase

9. **Total revenue allowed** (If no increase of/by/to, then Form A, Line 18, otherwise Form B Line 8 x Line 10 / 100) _____

10. **Adjusted current year assessed valuation**
 (Form A, Line 5) _____

11. **Prior method single increased rate**
 (Line 9 total / Line 10 total x 100) _____

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PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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Informational Summary Page

(20XX)

For Political Subdivisions Other Than School Districts With 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 Page 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	Commercial		
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 Summary Page, 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 Form A, Line 37 & Line 23 prior method)	_____	_____	_____	_____	_____
C. Amount of rate increase authorized by voters for current year if same purpose (Informational Form B, Line 8 & Line 11 prior method)	_____	_____	_____	_____	_____
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 the most recent voter approved rate	_____	_____	_____	_____	_____
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)	_____	_____	_____	_____	_____

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PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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Informational Form B

(20XX)

For Political Subdivisions Other Than School Districts With 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 to 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.

Real Estate				
Residential	Agricultural	Commercial	Personal Property	Total

5. **Amount of increase approved by voters**
(An "increase/decrease of/by") **OR** a. _____

Stated rate approved by voters
(An "increase/decrease to") b. _____

6. **Prior year tax rate ceiling to apply voter approved increase to**
(Informational Summary Page, Line A if increase of/by/to an existing rate, otherwise 0) _____

7. **Voter approved increased rate**
(If Line 5a > 0, then Line 5a + Line 6b, otherwise, Line 5b) _____

8. **Voter approved increased rate rounded** (If Line 7 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate) _____

Prior Method Single Rate Calculation for Voter Approved Increase

9. **Total revenue allowed** (If no increase of/by/to, then Informational Form A, Line 18, otherwise Informational Form B Line 8 x Line 10 / 100) _____

10. **Adjusted current year assessed valuation**
(Informational Form A, Line 5) _____

11. **Prior method single increased rate**
(Line 9 total / Line 10 total x 100) _____

Emergency Rule

*AUTHORITY: sections 29.100 and 137.073.6, RSMo 2016. Original rule filed March 24, 2016, effective Nov. 30, 2016. Amended: Filed Jan. 31, 2018, effective July 30, 2018. Amended: Filed Jan. 28, 2019, effective July 30, 2019. Emergency amendment filed April 28, 2021, effective May 13, 2021, expires Dec. 30, 2021. An emergency amendment and a proposed amendment covering this same material will be published in the June 1, 2021, issue of the **Missouri Register**.*

PUBLIC COST: This emergency amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the time the emergency is effective.

PRIVATE COST: This emergency amendment will not cost private entities more than five hundred dollars (\$500) in the time the emergency is effective.