

This section will contain the final text of the rules proposed by agencies. The order of rulemaking is required to contain a citation to the legal authority upon which the order or rulemaking is based; reference to the date and page or pages where the notice of proposed rulemaking was published in the *Missouri Register*; an explanation of any change between the text of the rule as contained in the notice of proposed rulemaking and the text of the rule as finally adopted, together with the reason for any such change; and the full text of any section or subsection of the rule as adopted which has been changed from that contained in the notice of proposed rulemaking. The effective date of the rule shall be not less than thirty (30) days after the date of publication of the revision to the *Code of State Regulations*.

The agency is also required to make a brief summary of the general nature and extent of comments submitted in support of or opposition to the proposed rule and a concise summary of the testimony presented at the hearing, if any, held in connection with the rulemaking, together with a concise summary of the agency's findings with respect to the merits of any such testimony or comments which are opposed in whole or in part to the proposed rule. The ninety-(90-) day period during which an agency shall file its order of rulemaking for publication in the *Missouri Register* begins either: 1) after the hearing on the proposed rulemaking is held; or 2) at the end of the time for submission of comments to the agency. During this period, the agency shall file with the secretary of state the order of rulemaking, either putting the proposed rule into effect, with or without further changes, or withdrawing the proposed rule.

**Title 1—OFFICE OF ADMINISTRATION
Division 10—Commissioner of Administration
Chapter 17—Office of Equal Opportunity**

ORDER OF RULEMAKING

By the authority vested in the Commissioner of Administration under section 34.050, RSMo 2000, and section 37.020, RSMo Supp. 2014, the commissioner amends a rule as follows:

1 CSR 10-17.010 Definitions is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on May 16, 2016 (41 MoReg 660-661). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The Commissioner of Administration received one (1) letter of comment directed generally to the "number of amendments to Title I that would expand race and sex-based considerations in public contracting in Missouri."

COMMENT #1: Meriem L. Hubbard, on behalf of the Pacific Legal Foundation, sent a letter of comment regarding a "number of amendments to Title I that would expand race and sex-based considerations in public contracting in Missouri." The Office of Administration had five (5) rules published in the May 16, 2016 *Missouri Register*. The letter does not specify a proposed amendment by number, but based upon the context, it appears to be directed to all five (5) proposed amendments including 1 CSR 10-17.010. The letter asserts that the

"new amendments are unconstitutional" and "will invite costly litigation challenging the constitutionality of the program: litigation the state will almost certainly lose." The letter "urge[s] that the state not adopt these amendments."

RESPONSE: The Office of Administration has reviewed the constitutionality of the M/WBE program as well as the proposed amendment to 1 CSR 10-17.010 and believes it to be constitutional as well as in the best interest of the state. The proposed amendment will not be changed in response to this comment.

**Title 1—OFFICE OF ADMINISTRATION
Division 10—Commissioner of Administration
Chapter 17—Office of Equal Opportunity**

ORDER OF RULEMAKING

By the authority vested in the Commissioner of Administration under section 37.023, RSMo 2000, the commissioner amends a rule as follows:

1 CSR 10-17.040 Minority/Women's Business Enterprise Certification is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on May 16, 2016 (41 MoReg 661-666). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The Commissioner of Administration received two (2) letters of comment, one (1) of which was directed generally to the "number of amendments to Title I that would expand race and sex-based considerations in public contracting in Missouri."

COMMENT #1: Meriem L. Hubbard, on behalf of the Pacific Legal Foundation, sent a letter of comment regarding a "number of amendments to Title I that would expand race and sex-based considerations in public contracting in Missouri." The Office of Administration had five (5) rules published in the May 16, 2016 *Missouri Register*. The letter does not specify a proposed amendment by number, but based upon the context, it appears to be directed to all five (5) proposed amendments including 1 CSR 10-17.040. The letter asserts that the "new amendments are unconstitutional" and "will invite costly litigation challenging the constitutionality of the program: litigation the state will almost certainly lose." The letter "urge[s] that the state not adopt these amendments."

RESPONSE: The Office of Administration has reviewed the constitutionality of the M/WBE program as well as the proposed amendment to 1 CSR 10-17.040 and believes it to be constitutional as well as in the best interest of the state. The proposed amendment will not be changed in response to this comment.

COMMENT #2: Debbie Rickard, General Services Director, and Rebecca Jackson, General Services Manager-Procurement, on behalf of the Missouri Department of Transportation, sent a letter of comment offering two (2) comments with regard to a subsection and a section of the proposed amendment.

1. Subsection (2)(C) indicates OEO will not make an on-site visit to businesses located outside of Missouri, but will instead rely on the home state or another certifying entity to perform the on-site visit; this assumes that out-of-state businesses are in a state that has such a program and that on-site visits are a criterion. This comment also notes that the previous section (5) addressing out-of-state certification has been deleted.

2. Section (5) indicates that the on-site review report must be received by OEO, and the comment asks whether this impacts the purpose of Rapid Response Certifications. The comment also notes that while the proposed amendment mentions OEO accepting other qualified certifications, there is no commitment to which other certifying firms will be accepted.

RESPONSE:

1. The Office of Administration believes this comment is based on a misreading of the proposed amendment. Out-of-state applicants are no longer addressed as a separate application but such firms whose principal place of business is outside Missouri may apply through the Rapid Response or Initial/Standard Certification processes. OEO may schedule an on-site visit for firms whose principal place of business is located in Missouri. For firms whose principal place of business is outside Missouri, OEO will contact the firm's home state or certifying entity for a copy of its on-site visit. We note that this approach is similar to that of the Disadvantaged Business Enterprise program governing MoDOT's federal-aid contracts for out-of-state firms seeking Missouri Unified Certification Program certification. However, the proposed amendment does require an on-site visit as a criterion for certification in Initial/Standard Certifications regardless of location. The proposed amendment will not be changed in response to this portion of the comment letter.

2. The Office of Administration believes the requirement for an on-site review report to be received by OEO in Rapid Response Certifications is consistent with the purpose of Rapid Response Certifications which are based on a memorandum of understanding with a certifying entity and require less documentation than an Initial/Standard application. The extent to which OEO accepts other certifying firms is not addressed in the proposed amendment or current rule as this is an issue outside the purview of the regulation. The proposed amendment will not be changed in response to this portion of the comment letter.

**Title 1—OFFICE OF ADMINISTRATION
Division 10—Commissioner of Administration
Chapter 17—Office of Equal Opportunity**

ORDER OF RULEMAKING

By the authority vested in the Commissioner of Administration under section 34.050, RSMo 2000, and section 37.020, RSMo Supp. 2014, the commissioner amends a rule as follows:

1 CSR 10-17.050 Minority and Women's Business Enterprise Participation in Procurement Process **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on May 16, 2016 (41 MoReg 666). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The Commissioner of Administration received one (1) letter of comment directed generally to the "number of amendments to Title I that would expand race and sex-based considerations in public contracting in Missouri."

COMMENT #1: Meriem L. Hubbard, on behalf of the Pacific Legal Foundation, sent a letter of comment regarding a "number of amendments to Title I that would expand race and sex-based considerations in public contracting in Missouri." The Office of Administration had five (5) rules published in the May 16, 2016 *Missouri Register*. The letter does not specify a proposed amendment by number, but based upon the context, it appears to be directed to all five (5) proposed amendments including 1 CSR 10-17.050. The letter asserts that the

"new amendments are unconstitutional" and "will invite costly litigation challenging the constitutionality of the program: litigation the state will almost certainly lose." The letter "urge[s] that the state not adopt these amendments."

RESPONSE: The Office of Administration has reviewed the constitutionality of the M/WBE program as well as the proposed amendment to 1 CSR 10-17.050 and believes it to be constitutional as well as in the best interest of the state. The proposed amendment will not be changed in response to this comment.

**Title 1—OFFICE OF ADMINISTRATION
Division 30—Division of Facilities Management,
Design and Construction
Chapter 5—Minority/Women Business Enterprises**

ORDER OF RULEMAKING

By the authority vested in the Commissioner of Administration under section 8.320, RSMo Supp. 2014, the commissioner amends a rule as follows:

1 CSR 30-5.010 Minority/Women Business Enterprise and Service Disabled Veteran Business Enterprise Participation in State Construction Contracts **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on May 16, 2016 (41 MoReg 667-671). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The Commissioner of Administration received two (2) letters of comment, one (1) of which was directed generally to the "number of amendments to Title I that would expand race and sex-based considerations in public contracting in Missouri."

COMMENT #1: Meriem L. Hubbard, on behalf of the Pacific Legal Foundation, sent a letter of comment regarding a "number of amendments to Title I that would expand race and sex-based considerations in public contracting in Missouri." The Office of Administration had five (5) rules published in the May 16, 2016 *Missouri Register*. The letter does not specify a proposed amendment by number, but based upon the context, it appears to be directed to all five (5) proposed amendments including 1 CSR 30-5.010. The letter asserts that the "new amendments are unconstitutional" and "will invite costly litigation challenging the constitutionality of the program: litigation the state will almost certainly lose." The letter "urge[s] that the state not adopt these amendments."

RESPONSE: The Office of Administration has reviewed the constitutionality of the M/WBE program as well as the proposed amendment to 1 CSR 30-5.010 and believes it to be constitutional as well as in the best interest of the state. The proposed amendment will not be changed in response to this comment.

COMMENT #2: Jennifer Battson Warren, Deputy Director, on behalf of the Missouri Department of Conservation, sent a letter of comment suggesting twelve (12) areas of change to the proposed amendment:

1. Add "Missouri public entities" to subsection (4)(A) making the directory available to public entities as well as bidders and contractors;

2. Omit the phrase "certified by OEO" and replace with "certified" M/WBEs to the language in subsection (5)(C) as well as add that FMDC and OEO will make contract goal information available to other Missouri public entities upon request for their use in setting individual contract goals;

3. Add that M/WBEs and SDVEs certified by other municipalities, counties, state, and federal agencies that meet the basic requirements of the OA/OEO certification program may be used and counted toward achieving the goals, provided that the names and certifications of these M/WBEs are referred to OEO for subsequent follow-up and certification by OEO to subsection (5)(E). Replace OEO with the certifying public entity as to whom a vendor must submit its renewal application or other supporting documentation to;

4. Add that it is the contractor's responsibility to notify FMDC if an M/WBE certification has expired according to paragraph (5)(H)1. and revise the wording in paragraph (5)(H)2. to reflect that the contractor "may not count" rather than "cannot count" participation of an M/WBE or SDVE subcontractor goals. Add paragraph (5)(H)3. which states the contractor shall certify the amount indicated paid to the M/WBEs and SDVEs on their monthly progress report is accurate;

5. Replace the language "cancel the contract" with "declare the contractor in breach of the contract" in subsection (5)(I);

6. Replace the word "obtain" with "obtained" in paragraph (5)(I)2.;

7. Replace the words "excessive or unreasonable" with "10% higher" in paragraph (6)(C)5. which discusses when the prime contracts are not required to accept higher quotes from M/WBEs or SDVEs;

8. Move subsection (6)(D) to paragraph (6)(C)5.;

9. Change placement of "listed SDVEs" in subsection (7)(C) and add "or by other municipalities, counties, state, and federal agencies that meet the basic requirements of the OA/OEO certification program, provided that the names and certifications of these MBE/WBEs are referred to OEO for subsequent follow-up and certification by OEO" to the same sentence;

10. Omit language "after consulting with OEO regarding M/WBE waiver requests" from subsection (8)(C);

11. Replace language "will be counted" with "the contractor may count" in subsection (9)(A) with regard to M/WBE and SDVE participation toward the contract goal; and

12. Add language to paragraph (9)(B)3. that changes the timing of OEO and FMDC's evaluation to when a complaint is filed claiming M/WBE or SDVE work is not performing a commercially useful function.

RESPONSE:

1. The stated purpose of the rule regards participation in construction contracts let by FMDC. The provision of directories to "Missouri public entities," which have no role in FMDC construction contracts, would not further the rule's purpose. The Office of Administration notes that the rule does not prohibit OEO or FMDC from voluntarily providing directories to Missouri public entities. The proposed amendment will not be changed in response to this portion of the comment letter.

2. The proposed changes are unrelated to and would not further the rule's stated purpose. The Office of Administration notes that the rule does not prohibit OEO or FMDC from voluntarily providing information to Missouri public entities. The proposed amendment will not be changed in response to this portion of the comment letter.

3. The Office of Administration cannot guarantee that it would have sufficient information to ensure that the certification procedures and requirements of other governmental entities would "meet the basic requirements" of its own certification program. Accordingly, requiring certification by OEO remains appropriate. The proposed amendment will not be changed in response to this portion of the comment letter.

4. The contractor may not be in the best position to know when a firm's M/WBE certification expires. Furthermore, the suggested change fails to specify what category of M/WBE certifications the proposed obligation would apply to. The proposed amendment will not be changed in response to this portion of the comment letter.

5. The Office of Administration considers it to be in the state's best interest to have the option to cancel a contract for noncompli-

ance with M/WBE requirements, independent of the ability to declare and seek remedies for a breach. The proposed amendment will not be changed in response to this portion of the comment letter.

6. The Office of Administration agrees that this was a typographical error and believes this comment was based upon a draft of the Proposed Amendment, not the rule as published in the *Missouri Register*. Paragraph (5)(I)2. was correctly published in the May 16, 2016 *Missouri Register* substituting the word "obtained" as proposed by this comment. The proposed amendment will not be changed in response to this portion of the comment letter.

7. The ability of prime contractors to reject quotes from M/WBEs or SDVEs when their price is excessive or unreasonable is part of a non-exhaustive list of several qualitative factors that may be considered in determining a bidder's good faith. Accordingly, the Office of Administration considers the contextually dependent threshold of "excessive or unreasonable" superior to a rigid numerical threshold. The proposed amendment will not be changed in response to this portion of the comment letter.

8. The ability to require a prime contractor to submit its quotes is independent of any particular factor in the good faith evaluation, and therefore does not properly belong within one (1) of those factors. The proposed amendment will not be changed in response to this portion of the comment letter.

9. The Office of Administration cannot guarantee that it would have sufficient information to ensure that the certification procedures and requirements of other governmental entities would "meet the basic requirements" of its own certification program. Accordingly, requiring certification by OEO remains appropriate. The proposed amendment will not be changed in response to this portion of the comment letter.

10. The Office of Administration considers it essential that OEO be consulted on any request to waive contractual M/WBE requirements to ensure consistency based on that office's expertise. The proposed amendment will not be changed in response to this portion of the comment letter.

11. It is important that both the contractor and FMDC are counting participation using the same rules. The proposed amendment will not be changed in response to this portion of the comment letter.

12. The obligation to ensure that a firm performs a commercially useful function cannot be complaint driven; it is an independent and essential element of the program that is the responsibility of the state as well as the contractor. The proposed amendment will not be changed in response to this portion of the comment letter.

Title 1—OFFICE OF ADMINISTRATION Division 40—Purchasing and Materials Management Chapter 1—Procurement

ORDER OF RULEMAKING

By the authority vested in the Commissioner of Administration under section 34.050, RSMo 2000, and section 34.074, RSMo Supp. 2013, the commissioner amends a rule as follows:

1 CSR 40-1.050 Procedures for Solicitation, Receipt of Bids, and Award and Administration of Contracts **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on May 16, 2016 (41 MoReg 671-678). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The Commissioner of Administration received three (3) letters of comment, one (1) of which was directed generally to the "number of amendments to Title I that would expand

race and sex-based considerations in public contracting in Missouri.”

COMMENT #1: Meriem L. Hubbard, on behalf of the Pacific Legal Foundation, sent a letter of comment regarding a “number of amendments to Title I that would expand race and sex-based considerations in public contracting in Missouri.” The Office of Administration had five (5) rules published in the May 16, 2016 *Missouri Register*. The letter does not specify a proposed amendment by number, but based upon the context, it appears to be directed to all five (5) proposed amendments including 1 CSR 40-1.050. The letter asserts that the “new amendments are unconstitutional” and “will invite costly litigation challenging the constitutionality of the program: litigation the state will almost certainly lose.” The letter “urge[s] that the state not adopt these amendments.”

RESPONSE: The Office of Administration has reviewed the constitutionality of the M/WBE program as well as the proposed amendment to 1 CSR 40-1.050 and believes it to be constitutional as well as in the best interest of the state. The proposed amendment will not be changed in response to this comment.

COMMENT #2: Debbie Rickard, General Services Director, and Rebecca Jackson, General Services Manager-Procurement, on behalf of the Missouri Department of Transportation sent a letter of comment suggesting (7) seven areas of change to the proposed amendment:

1. Other potential bidders/offers may not have provided a response due to the specifications which are now being waived for those who did respond but did not conform to the requirements of section (15);

2. The language in subsection (20)(A) does not appear to utilize the disparity and availability study to the fullest extent possible to strengthen the opportunities to advance the M/WBE program. Throughout these rules, there are many references to “may” which provides greater flexibility to not strengthen this sector of businesses in Missouri;

3. The comment states that paragraph (20)(C)1. requires only supplies be considered for M/WBE while in both paragraph (10)(B)1. organizations for the blind and sheltered workshops, and paragraph (11)(G)1. Service Disabled Veteran Business Enterprise include both materials and supplies in determining commercially useful function;

4. The comment states that subsection (20)(H) appears to only include M/WBE contract percentages when the solicitation includes subjective criteria. The comment inquires why it does not apply to bids if it does not include subjective criteria;

5. The comment inquires whether vendors will be willing to provide this level of assistance in subparagraph (20)(I)2.D. with regard to the possible evaluations, and notes this is not required under any other preferences including blind and sheltered workshops and service disabled veteran enterprises;

6. The comment notes that the additional days for termination or substitution of an M/WBE in subsection (20)(L) have the potential to impact contract completion and inquires whether these days will be taken into consideration if liquidated damages are associated with the contract;

7. The comment inquires whether the delegation of authority in section (21) will dictate how other agencies procure items under their authority.

RESPONSE:

1. The Office of Administration believes this language is consistent with the language of section 34.040, RSMo and the Office of Administration’s ability to utilize competitive negotiations under 34.042.3, RSMo. If all bidders/offers are not meeting a requirement, the Office of Administration may waive such requirement by statute or by the competitive process. The proposed amendment will not be changed in response to this portion of the comment letter.

2. The Office of Administration utilizes the term “may” because the circumstances of the individual procurement will dictate whether or not meaningful participation may be obtained. Therefore, due to the need for flexibility because of the breadth of contracts Office of Administration bids out, the term “may” which is permissive is used

rather than “shall” which is mandatory. The proposed amendment will not be changed in response to this portion of the comment letter.

3. Section 34.010.6, RSMo defines the word “supplies” to include “supplies, materials, equipment, contractual services and any and all articles and things except for utility services. . .” Accordingly, there is no need to define the word, “supplies” for this section of the regulation. The proposed amendment will not be changed in response to this portion of the comment letter.

4. Typically, subjective criteria is not used in situations where the commodity or service being purchased is highly defined and cost is the only discerning factor among the vendors. These tend to be commodity contracts, and historically provide little or no meaningful opportunity for subcontracting. If MBE/WBE participation was factored into a cost-only bid where subcontracting opportunities do not exist, then only vendors who are MBE or WBE could earn the points. Non-MBE/WBE vendors could only earn points if they artificially create a place for an MBE or WBE; however, that does not meet the “commercially useful” value criteria. The proposed amendment will not be changed in response to this portion of the comment letter.

5. Subparagraph (20)(I)2.D. is one (1) of a list of factors the director may consider. Vendors, at their risk, will need to provide sufficient information to qualify for a waiver. However, this list is not exhaustive and other factors may be considered. By statute, the use of blind and sheltered workshops, 34.165, RSMo, and SDVEs, 34.074, RSMo is optional, and their use could lead to bonus points. In addition, the language of the proposed amendment in this paragraph is consistent with the federal DBE regulations Good Faith Efforts Appendix. The proposed amendment will not be changed in response to this portion of the comment letter.

6. First, it should be noted that not every contract has a provision for liquidated damages and therefore, what days will be considered for calculating liquidated damages will need to be addressed in the individual contract. The same is true for contract completion. Therefore, the Office of Administration does not believe this paragraph needs revision. The proposed amendment will not be changed in response to this portion of the comment letter.

7. Yes, the delegation in section (21) will contain any restrictions as the procurement of items under the special delegation of authority, which is consistent with current practice. The proposed amendment will not be changed in response to this portion of the comment letter.

COMMENT #3: Jennifer Battson Warren, Deputy Director, on behalf of the Missouri Department of Conservation, sent a letter of comment suggesting ten (10) areas of change to the proposed amendment:

1. Suggest adding a definition to 1 CSR 40-1.030 to include a definition of “Division” which the comment suggests defining as “The Division of Purchasing and Materials Management within the Office of Administration. ‘Division’ to include agencies, universities, or colleges if delegation of authority is permitted by the Division.” The word “division” is used throughout the rule, and the use of the word is noted by the comment;

2. Add “blind or” before the phrase “sheltered workshop” in paragraph (10)(H)2.;

3. Add “whether it be a service or supplying a commodity” to paragraphs (10)(B)1., (11)(G)1. and (20)(C)1. describing when an organization performs a commercially useful function when it is responsible for executing a distinct element of the work of the contract;

4. Add “it is the contractor’s responsibility to notify the division if the SDVE certification has expired” to paragraph (11)(K)1. and “the contractor shall certify that the amount paid to M/WBEs on their report is accurate” to paragraph (11)(K)2.;

5. Add that the state may declare the contractor in breach of the contract to subsections (11)(N) and (20)(N);

6. Revise paragraph (20)(A)1. to include a “State of Missouri public entity or” to OEO that may certify M/WBEs. Add “MBE/WBEs certified by other municipalities, counties, and state and federal agencies that meet the basic requirements of the OA/OEO certification

program may be used and counted toward achieving the goals provided that the names and certifications of these MBE/WBEs are referred to OEO for subsequent follow up and certification by OEO” and “if required by the divisions to meet these goals, OEO shall establish annual targeted percentages by commodity or service, geographical locations, and history of M/WBE and non-M/WBEs by making available to other Missouri public entities upon request for their use in setting individual goals”;

7. Revise subsection (20)(B) and paragraph (20)(D)3. so that M/WBE vendors shall be certified by another public or organization certification as well as OEO;

8. Revise subsection (20)(B) to allow a vendor to submit is renewal application to a division or OEO;

9. Add to subparagraph (20)(I)2.G. “and set annually by OEO” to the actual past participation of M/WBEs achieved by the bidder/offeree with contracts established by the division;

10. Add to subsection (20)(J) that it is the contractor’s responsibility to notify the division if the M/WBEs certification has expired and the contractor shall certify the amount paid to M/WBEs on their report is accurate.

RESPONSE:

1. The Office of Administration does not have a proposed amendment to 1 CSR 40-1.030. Consequently, this comment is outside of the purview of the comments on the proposed amendment(s). In addition, there are already delegation processes for the state agencies and some universities. Because of this, there is no need to amend the definition of “division” within this proposed amendment at this time. The proposed amendment added section (21) to 1 CSR 40-1.050 which could require agencies to follow the Division of Purchasing regulations for a solicitation. The proposed amendment will not be changed in response to this portion of the comment letter.

2. In the context of paragraph (10)(H)2. coupled with subsection (10)(I) as well as 1 CSR 40-1.050 as a whole, the intent of this specific subsection is easy to discern. Accordingly, the Office of Administration believes further clarification is unnecessary. The proposed amendment will not be changed in response to this portion of the comment letter.

3. When determining whether an M/WBE is performing a commercially useful function, the regulation refers to a distinct element of the work of the contract. This additional proposed language in the comment does not add anything to that determination. As such, the Office of Administration does not believe this additional phrase is needed. The proposed amendment will not be changed in response to this portion of the comment letter.

4. The proposed language could be covered by the contract or by the reporting form or both. Accordingly, this language is unnecessary. The proposed amendment will not be changed in response to this portion of the comment letter.

5. The Office of Administration always has the right to declare a contractor in breach if they have failed to perform a material term. Accordingly, adding this language is unnecessary as the right exists without amendment to the rule. The proposed amendment will not be changed in response to this portion of the comment letter.

6. Reciprocal certifications are addressed in 1 CSR 10-17.040. The Office of Equal Opportunity (OEO) is responsible for the implementation and oversight of the M/WBE program and certification process. Therefore, putting this language in the Division of Purchasing rule is unnecessary as certification is addressed in the OEO rules.

7. The Office of Equal Opportunity (OEO) is responsible for the implementation and oversight of the M/WBE program and certification process. Entities certified by OEO can be used and counted for participation levels in a state contract; entities certified by some other public body must receive certification through OEO pursuant to the process identified in 1 CSR 10-17.040. The proposed amendment will not be changed in response to this portion of the comment letter.

8. The Office of Equal Opportunity (OEO) is responsible for the implementation and oversight of the M/WBE program and certification process. Therefore, sending a renewal application to the Division

of Purchasing, would not permit the division to certify them. Accordingly, all renewal applications should be sent to OEO. The proposed amendment will not be changed in response to this portion of the comment letter.

9. OEO does not set annual participation goals for contracts because the participation for each contract must be set individually. The proposed amendment will not be changed in response to this portion of the comment letter.

10. The proposed language could be covered by the contract or by the reporting form or both. Accordingly, this language is unnecessary. The proposed amendment will not be changed in response to this portion of the comment letter.

**Title 3—DEPARTMENT OF CONSERVATION
Division 10—Conservation Commission
Chapter 12—Wildlife Code: Special Regulations for
Areas Owned by Other Entities**

ORDER OF RULEMAKING

By authority vested in the Conservation Commission under sections 40 and 45 of Art. IV, Mo. Const., the commission amends a rule as follows:

3 CSR 10-12.125 is amended.

This rule establishes provisions for hunting and trapping on areas managed by the Department of Conservation and is exempted by section 536.021, RSMo, from the requirements for filing as a proposed amendment.

3 CSR 10-12.125 Hunting and Trapping

(1) Hunting, under statewide permits, seasons, methods, and limits, is permitted except as further restricted in this chapter and except for deer and turkey hunting as authorized in the annual *Fall Deer & Turkey Hunting Regulations and Information* booklet published in August and annual *Spring Turkey Hunting Regulations and Information* booklet published in March, which are incorporated in this *Code* by reference. A printed copy of these booklets can be obtained from the Missouri Department of Conservation, PO Box 180, Jefferson City, MO 65102-0180 and are also available online at www.missouriconservation.org. This rule does not incorporate any subsequent amendments or additions.

(B) Hunting is prohibited on the following areas:

1. Bethany (Old Bethany City Reservoir);
2. Buchanan County (Gasper Landing);
3. California (Proctor Park Lake);
4. Carthage (Kellogg Lake);
5. Columbia (Antimi Lake, Cosmo-Bethel Lake, Lake of the Woods, Twin Lakes);
6. Dexter City Lake;
7. Farmington (Giessing Lake, Hager Lake, Thomas Lake);
8. Fenton (Preslar Lake, Upper Fabick Lake, Westside Park Lake);
9. Fulton (Morningside Lake, Truman Lake, Veterans Park Lake);
10. Hamilton City Lake;
11. Harrisonville (North Lake);
12. Jackson (Rotary Lake);
13. Jackson County (Alex George Lake, Bergan Lake, Bowlin Pond, Fleming Pond, Lake Jacomo, Prairie Lee Lake, Scherer Lake, Tarsney Lake, Wood Lake, Wyatt Lake);
14. Kirksville (Spur Pond);
15. Lawson City Lake;
16. Liberty (Fountain Bluff Park Ponds Nos. 1, 2, 3, 4, 5, 6, 7, and 8);
17. Macon County (Fairgrounds Lake);

18. Mexico (Lakeview Lake, Kiwanis Lake);
19. Mineral Area College (Quarry Pond);
20. Moberly (Rothwell Park Lake, Water Works Lake);
21. Mount Vernon (Williams Creek Park Lake);
22. Odessa (Lake Venita);
23. Overland (Wild Acres Park Lake);
24. Potosi (Roger Bilderback Lake);
25. Raymore (Johnston Lake);
26. Rolla (Schuman Park Lake);
27. St. Charles (Fountain Lakes Pond, Kluesner Lake, Moore Lake, Skate Park Lake);
28. St. James (Scioto Lake);
29. St. Louis County (Bee Tree Park Lake, Blackjack Lake, Carp Lake, Creve Coeur Park Lake, Fountain Lake, Island Lake, Jarville Lake, Simpson Park Lake, Spanish Lake, Sunfish Lake);
30. Savannah City Lake;
31. Sedalia (Clover Dell Park Lake);
32. Sedalia Water Department (Spring Fork Lake);
33. Springfield City Utilities (Lake Springfield);
34. University of Missouri (Thomas S. Baskett Wildlife Research and Education Center);
35. Warrensburg (Lions Lake);
36. Watershed Committee of the Ozarks (Valley Water Mill Lake);
37. Wentzville (Community Club Lake, Heartland Lake); and
38. Windsor (Farrington Park Lake).

This amendment was filed August 29, 2016, becomes effective **September 15, 2016**.

**Title 3—DEPARTMENT OF CONSERVATION
Division 10—Conservation Commission
Chapter 12—Wildlife Code: Special Regulations for
Areas Owned by Other Entities**

ORDER OF RULEMAKING

By authority vested in the Conservation Commission under sections 40 and 45 of Art. IV, Mo. Const., the commission amends a rule as follows:

3 CSR 10-12.140 is amended.

This rule establishes daily limits for fish taken from waters of the state and is exempted by section 536.021, RSMo, from the requirements for filing as a proposed amendment.

3 CSR 10-12.140 Fishing, Daily and Possession Limits

- (2) The daily limit for black bass is two (2) on the following lakes:
(CC) Wentzville (Community Club Lake, Heartland Lake); and
- (5) The daily limit for crappie is fifteen (15) on the following lakes:
(G) St. Louis County (Bee Tree Park Lake, Blackjack Lake, Carp Lake, Creve Coeur Park Lake, Fountain Lake, Island Lake, Jarville Lake, Simpson Park Lake, Spanish Lake, Sunfish Lake, Tilles Park Lake);
(H) Springfield City Utilities (Fellows Lake); and
(I) Wentzville (Community Club Lake, Heartland Lake).
- (8) The daily limit for fish other than those species listed as endangered in 3 CSR 10-4.111 or defined as game fish is twenty (20) in the aggregate, except on the following lakes where the daily limit is ten (10) in the aggregate, and except for those fish included in section (7) of this rule:
(O) Wentzville (Community Club Lake, Heartland Lake).

This amendment was filed August 29, 2016, becomes effective **September 15, 2016**.

**Title 3—DEPARTMENT OF CONSERVATION
Division 10—Conservation Commission
Chapter 12—Wildlife Code: Special Regulations for
Areas Owned by Other Entities**

ORDER OF RULEMAKING

By authority vested in the Conservation Commission under sections 40 and 45 of Art. IV, Mo. Const., the commission amends a rule as follows:

3 CSR 10-12.145 is amended.

This rule establishes length limits for fish taken from waters of the state and is exempted by section 536.021, RSMo, from the requirements for filing as a proposed amendment.

3 CSR 10-12.145 Fishing, Length Limits

- (2) Black bass more than twelve inches (12" but less than fifteen inches (15")) total length must be returned to the water unharmed immediately after being caught, except as follows:
(A) Black bass less than fifteen inches (15") total length must be returned to the water unharmed immediately after being caught on the following lakes:
 1. Arrow Rock State Historic Site (Big Soldier Lake);
 2. Bethany (Old Bethany City Reservoir);
 3. Blue Springs (Lake Remembrance);
 4. Big Oak Tree State Park (Big Oak Lake);
 5. Butler City Lake;
 6. Cameron (Century Lake, Eagle Lake, Grindstone Lake, Sunrise Lake);
 7. Carthage (Kellogg Lake);
 8. Columbia (Stephens Park Lake);
 9. Concordia (Edwin A. Pape Lake);
 10. Confederate Memorial State Historic Site lakes;
 11. Dexter City Lake;
 12. Farmington (Hager Lake, Giessing Lake, Thomas Lake);
 13. Hamilton City Lake;
 14. Harrison County Lake;
 15. Higginsville (Higginsville City Lake, Upper Higginsville City Lake);
 16. Holden City Lake;
 17. Jackson (Litz Park Lake, Rotary Lake);
 18. Jackson County (Alex George Lake, Bergan Lake, Bowlin Pond, Lake Jacomo, Prairie Lee Lake, Scherer Lake, Tarsney Lake, Wood Lake, Wyatt Lake);
 19. Jefferson City (McKay Park Lake);
 20. Keytesville (Maxwell Taylor Park Pond);
 21. Kirksville (Hazel Creek Lake);
 22. Liberty (Fountain Bluff Park Ponds Nos. 1, 2, 3, 4, 5, 6, 7, and 8);
 23. Marble Hill (Pellegriano Lake);
 24. Mark Twain National Forest (Fourche Lake, Huzzah Pond, Loggers Lake, McCormack Lake, Noblett Lake, Roby Lake);
 25. Maysville (Willow Brook Lake)
 26. Mineral Area College (Quarry Pond);
 27. Odessa (Lake Venita);
 28. Pershing State Park ponds;
 29. Potosi (Roger Bilderback Lake);
 30. Raymore (Johnston Lake);
 31. Unionville (Lake Mahoney);
 32. University of Missouri (Dairy Farm Lake No. 1, McCredie Lake);
 33. Warrensburg (Lions Lake);
 34. Watkins Mill State Park (Williams Creek Lake); and
 35. Windsor (Farrington Park Lake).
(B) Black bass less than eighteen inches (18") total length must be returned to the water unharmed immediately after being caught on the following lakes:

1. Ballwin (New Ballwin Park Lake, Vlasik Park Lake)
2. Columbia (Twin Lakes);
3. Fenton (Preslar Lake, Upper Fabick Lake, Westside Park Lake);
4. Ferguson (January-Wabash Lake);
5. Jennings (Koeneman Park Lake);
6. Kirkwood (Walker Lake);
7. Overland (Wild Acres Park Lake);
8. Sedalia Water Department (Spring Fork Lake);
9. St. Charles (Fountain Lakes Pond, Kluesner Lake, Moore Lake, Skate Park Lake);
10. St. Louis (Benton Park Lake, Boathouse Lake, Fairgrounds Park Lake, Horseshoe Lake, Hyde Park Lake, Jefferson Lake, Lafayette Park Lake, North Riverfront Park Lake, O’Fallon Park Lake, North Lake, South Lake);
11. St. Louis County (Bee Tree Park Lake, Blackjack Lake, Carp Lake, Creve Coeur Park Lake, Fountain Lake, Island Lake, Jarville Lake, Simpson Park Lake, Spanish Lake, Sunfish Lake, Tilles Park Lake);
12. University of Missouri (South Farm R-1 Lake); and
13. Wentzville (Community Club Lake, Heartland Lake);

(8) Channel catfish less than sixteen inches (16”) total length must be returned to the water unharmed immediately after being caught on the following areas:
 (A) Farmington (Hager Lake, Giessing Lake, Thomas Lake).

This amendment was filed August 29, 2016, becomes effective **September 15, 2016**.

**Title 5—DEPARTMENT OF ELEMENTARY
AND SECONDARY EDUCATION
Division 100—Missouri Commission for the Deaf
and Hard of Hearing
Chapter 200—Board for Certification of Interpreters
ORDER OF RULEMAKING**

By the authority vested in the Missouri Commission for the Deaf and Hard of Hearing under section 209.292, RSMo Supp. 2013, and section 209.295, RSMo 2000, the commission amends a rule as follows:

5 CSR 100-200.035 Missouri Interpreters Certification System **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 1, 2016 (41 MoReg 738). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 5—DEPARTMENT OF ELEMENTARY
AND SECONDARY EDUCATION
Division 100—Missouri Commission for the Deaf
and Hard of Hearing
Chapter 200—Board for Certification of Interpreters
ORDER OF RULEMAKING**

By the authority vested in the Missouri Commission for the Deaf and Hard of Hearing under section 209.292, RSMo Supp. 2013, and section 209.295, RSMo 2000, the commission amends a rule as follows:

5 CSR 100-200.040 Restricted Certification in Education **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 1, 2016 (41 MoReg 738-739). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 5—DEPARTMENT OF ELEMENTARY
AND SECONDARY EDUCATION
Division 100—Missouri Commission for the Deaf
and Hard of Hearing
Chapter 200—Board for Certification of Interpreters
ORDER OF RULEMAKING**

By the authority vested in the Missouri Commission for the Deaf and Hard of Hearing under section 209.292, RSMo Supp. 2013, and section 209.295, RSMo 2000, the commission adopts a rule as follows:

5 CSR 100-200.047 Provisional Certification (aka Learner’s Permit) **is adopted.**

A notice of proposed rulemaking containing the text of the proposed rule was published in the *Missouri Register* on June 1, 2016 (41 MoReg 739). No changes have been made in the text of the proposed rule, so it is not reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 5—DEPARTMENT OF ELEMENTARY
AND SECONDARY EDUCATION
Division 100—Missouri Commission for the Deaf
and Hard of Hearing
Chapter 200—Board for Certification of Interpreters
ORDER OF RULEMAKING**

By the authority vested in the Missouri Commission for the Deaf and Hard of Hearing under section 209.292, RSMo Supp. 2013, and section 209.295, RSMo 2000, the commission amends a rule as follows:

5 CSR 100-200.050 Application for Interpreter Certification in Missouri **is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 1, 2016 (41 MoReg 739). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 5—DEPARTMENT OF ELEMENTARY
AND SECONDARY EDUCATION
Division 100—Missouri Commission for the Deaf
and Hard of Hearing
Chapter 200—Board for Certification of Interpreters
ORDER OF RULEMAKING**

By the authority vested in the Missouri Commission for the Deaf and Hard of Hearing under section 209.292, RSMo Supp. 2013, and section 209.295, RSMo 2000, the commission amends a rule as follows:

5 CSR 100-200.060 Written Test is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 1, 2016 (41 MoReg 739-740). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 5—DEPARTMENT OF ELEMENTARY
AND SECONDARY EDUCATION
Division 100—Missouri Commission for the Deaf
and Hard of Hearing
Chapter 200—Board for Certification of Interpreters**

ORDER OF RULEMAKING

By the authority vested in the Missouri Commission for the Deaf and Hard of Hearing under section 209.292, RSMo Supp. 2013, and section 209.295, RSMo 2000, the commission amends a rule as follows:

5 CSR 100-200.070 Performance Test and Evaluation is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 1, 2016 (41 MoReg 740). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 5—DEPARTMENT OF ELEMENTARY
AND SECONDARY EDUCATION
Division 100—Missouri Commission for the Deaf
and Hard of Hearing
Chapter 200—Board for Certification of Interpreters**

ORDER OF RULEMAKING

By the authority vested in the Missouri Commission for the Deaf and Hard of Hearing under section 209.292, RSMo Supp. 2013, and section 209.295, RSMo 2000, the commission adopts a rule as follows:

**5 CSR 100-200.095 Certified Deaf Interpreter Certification
is adopted.**

A notice of proposed rulemaking containing the text of the proposed rule was published in the *Missouri Register* on June 1, 2016 (41 MoReg 740). No changes have been made in the text of the proposed rule, so it is not reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The commission received one (1) comment on the proposed rule.

COMMENT: Harrison H M Jones, Master, NIC Professional Sign Language Interpreter, comments that the rule should mention both the Texas Department of Assistance and Rehabilitative Services CDI test and the RID CDI exam. He states that both exams should be accepted and able to work in Missouri if properly licensed, adding that otherwise individuals unaware of the Texas test will not be able to work, leading to a continued drought of CDIs in Missouri.

RESPONSE: The State Committee of Interpreters, as per section 209.322, RSMo currently recognizes the Certified Deaf Interpreter (CDI) certification provided through the Registry of Interpreters of the Deaf (RID). No conversion to a Missouri Interpreter Certification (MICS) certification is needed for those interpreters. This rule allows Texas Department of Assistance and Rehabilitation Services (DARS) CDI certification holders to receive conversions to the MICS system, where they can apply for a license under the State Committee of Interpreters. This should increase the pool of available CDI certified interpreters in Missouri.

**Title 5—DEPARTMENT OF ELEMENTARY
AND SECONDARY EDUCATION
Division 100—Missouri Commission for the Deaf
and Hard of Hearing
Chapter 200—Board for Certification of Interpreters**

ORDER OF RULEMAKING

By the authority vested in the Missouri Commission for the Deaf and Hard of Hearing under section 209.292, RSMo Supp. 2013, and section 209.295, RSMo 2000, the commission amends a rule as follows:

5 CSR 100-200.130 Certification Maintenance is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 1, 2016 (41 MoReg 740-741). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 5—DEPARTMENT OF ELEMENTARY
AND SECONDARY EDUCATION
Division 100—Missouri Commission for the Deaf
and Hard of Hearing
Chapter 200—Board for Certification of Interpreters**

ORDER OF RULEMAKING

By the authority vested in the Missouri Commission for the Deaf and Hard of Hearing under section 209.292, RSMo Supp. 2013, and section 209.295, RSMo 2000, the commission amends a rule as follows:

5 CSR 100-200.170 Skill Level Standards is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 1, 2016 (41 MoReg 741). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 9—DEPARTMENT OF MENTAL HEALTH
Division 10—Director, Department of Mental Health
Chapter 5—General Program Procedures**

ORDER OF RULEMAKING

By the authority vested in the Director of the Department of Mental Health under section 630.050, RSMo Supp. 2013, and section

630.108, RSMo Supp. 2014, the Department of Mental Health amends a rule as follows:

9 CSR 10-5.250 Screening and Assessment for Behavioral Changes is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 15, 2016 (41 MoReg 775). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 9—DEPARTMENT OF MENTAL HEALTH
Division 45—Division of Developmental Disabilities
Chapter 4—Financial Procedures**

ORDER OF RULEMAKING

By the authority vested in the Director of the Department of Mental Health under section 630.050, RSMo Supp. 2013, Department of Mental Health amends a rule as follows:

9 CSR 45-4.020 Development of Intermediate Care Facilities for Individuals with Intellectual Disabilities is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 15, 2016 (41 MoReg 775-776). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 13—DEPARTMENT OF SOCIAL SERVICES
Division 70—MO HealthNet Division
Chapter 10—Nursing Home Program**

ORDER OF RULEMAKING

By the authority vested in the MO HealthNet Division under section 208.159, RSMo 2000, and sections 208.153 and 208.201, RSMo Supp. 2013, the division amends a rule as follows:

13 CSR 70-10.016 Global Per Diem Adjustments to Nursing Facility and HIV Nursing Facility Reimbursement Rates is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 15, 2016 (41 MoReg 776-780). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 13—DEPARTMENT OF SOCIAL SERVICES
Division 70—MO HealthNet Division
Chapter 15—Hospital Program**

ORDER OF RULEMAKING

By the authority vested in the MO HealthNet Division under section

208.152, RSMo Supp. 2014, and sections 208.153 and 208.201, RSMo Supp. 2013, the division amends a rule as follows:

13 CSR 70-15.030 Payment and Payment Limitations for Inpatient Hospital Care is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on June 15, 2016 (41 MoReg 781-782). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 13—DEPARTMENT OF SOCIAL SERVICES
Division 70—MO HealthNet Division
Chapter 35—Dental Program**

ORDER OF RULEMAKING

By the authority vested in the MO HealthNet Division under section 208.152, RSMo Supp. 2015, and sections 208.153 and 208.201, RSMo Supp. 2013, the division amends a rule as follows:

13 CSR 70-35.010 Dental Benefits and Limitations, MO HealthNet Program is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on May 2, 2016 (41 MoReg 560-562). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

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

ORDER OF RULEMAKING

By the authority vested in the Missouri State Auditor's Office under section 29.100, RSMo 2000, and section 137.073.6, RSMo Supp. 2013, the auditor's office rescinds a rule as follows:

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

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on May 2, 2016 (41 MoReg 563). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing on this proposed rescission was held June 3, 2016, and the public comment period ended on June 6, 2016. At the public hearing the State Auditor's Office explained the proposed rescission and no comments were received.

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

ORDER OF RULEMAKING

By the authority vested in the Missouri State Auditor's Office under section 29.100, RSMo 2000, and section 137.073.6, RSMo Supp. 2013, the auditor adopts a rule as follows:

15 CSR 40-3.125 is adopted.

A notice of proposed rulemaking containing the text of the proposed rule was published in the *Missouri Register* on May 2, 2016 (41 MoReg 563-595). Those sections with changes are reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing on this proposed rule was held June 3, 2016, and the public comment period ended on June 6, 2016. At the public hearing the State Auditor's Office explained the proposed rule and four (4) individuals commented. The State Auditor's Office also received written comments from one (1) individual and an additional comment from State Auditor's Office staff.

COMMENT #1: Roger Kurtz, Executive Director with the Missouri Association of School Administrators, Chris Straub, a representative with the Missouri Association of School Administrators, Roger Adamson, with LJ Hart & Company, and Jason Hoffman with the Missouri Association of School Business Officials, commented that the Missouri State Tax Commission's draft percentage increase in state assessed valuation should not be referenced on the form as a method to estimate the increase in state assessed valuation.

RESPONSE: School districts are not required to use the State Tax Commission's draft percentage increase. The referenced language is one (1) of three (3) suggestions for estimating state assessed valuation and has been a historical method used by school districts to make their estimates. No changes will be made to the rule or forms.

COMMENT #2: Roger Kurtz, Executive Director with the Missouri Association of School Administrators, Chris Straub, a representative with the Missouri Association of School Administrators, Roger Adamson, with LJ Hart & Company, and Jason Hoffman with the Missouri Association of School Business Officials, commented that a new line should be added to the school district forms which would treat new construction of new state assessed property as new construction rather than being combined with all of the state assessed property.

RESPONSE: State law does not provide for separate calculations with regard to state assessed property. No changes will be made to the rule or forms.

COMMENT #3: The State Auditor's Office identified formatting, typographical, and scrivener errors on forms A, B, and C.

RESPONSE AND EXPLANATION OF CHANGE: The forms have been changed to correct these formatting, typographical, and scrivener errors.

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



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). 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

- 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 Tax Rate Summary, Line F minus Line B in Odd Numbered Year) (Prior Year Tax Rate Summary, 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 (Tax Rate Form A, Line 22)
- C. **Amount of Rate Increase Authorized by Voters (If Same Purpose)**
Greater of the Voter Approved Increase or Voter Approved Increase Adjusted to provide the revenue available if applied to the prior assessment & increased by the CPI%. (Tax Rate Form B, Line 16) **OR**
Increase to the Total Operating Levy up to \$2.75 per Amendment 2, If Applicable.
Date the School Board Decided to Use Amend. 2 (if using Amend. 2) _____
- D. **Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling**
[Line B (if no election), Otherwise Line C (if there was an election)] _____
- E. **Maximum Authorized Levy** Greater of the 1984 rate or most recent voter approved rate
[Greater of Prior Year Line E or Current Year Line D (if there was an election), Otherwise Prior Year Line E] _____
- F. **Current Year Tax Rate Ceiling** (Lower of Line D or E) Maximum Legal Rate to Comply with Missouri Laws _____
- G1. **Less Required Proposition C (Sales Tax) Reduction** taken from Tax Rate Ceiling (Line F). If Applicable
Circle the type of waiver your district has Full Partial No
Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver. _____
- G2. **Less 20% Required Reduction 1st Class Charter County School District NOT Submitting an Estimate Non-Binding Tax Rate to the County(ies)** taken from Tax Rate Ceiling (Line F). _____
- H. **Less Voluntary Reduction By School District** taken from Tax Rate Ceiling (Line F).
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 the 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 (Tax Rate Form C, Line 12) _____
- BB. **Additional Special Purpose Rate Authorized By Voters** After the Prior Year Tax Rates Were Set. Greater of the Voter Approved Increase or Voter Approved Increase Adjusted to provide the revenue available if applied to prior year assessment & increased by CPI%. (Tax Rate Form B, Line 16 if a Different Purpose) _____

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.

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

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

11. **Adjusted Prior Year Assessed Valuation** (Line 8)

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

13. **Maximum Prior Year Adjusted Revenue from Locally Assessed Property** that existed in both years
 $[(\text{Line 11} \times \text{Line 12}) / 100]$

14. **Maximum Prior Year Revenue from State Assessed Property (before reductions)**
Provided by the Department of Elementary & Secondary Education.

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

16. **Permitted Reassessment Revenue Growth**

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

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

18. **Total Revenue Permitted in Current Year**
from property that existed in both years. (Line 15 + Line 17)

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

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

20. **Revenue Permitted from Existing Locally Assessed Property ***
(Line 18 - Line 19)

21. **Adjusted Current Year Assessed Valuation** (Line 4)

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

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

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
-------------------------------	----------------------------	-----------------

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.

- 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.

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)



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).

	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 Tax Rate Summary, Line F minus Line II in (Odd Numbered Year) (Prior year Tax Rate Summary, 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. <u>If no Voter Approved Increase.</u> [Tax Rate Form A, Line 41 & Line 27 (Prior Method)]	_____	_____	_____	_____	_____
C. Amount of Rate Increase Authorized by Voters (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI. OR Increase of the Total Operating Levy up to \$2.75 per Amendment 2. If Applicable Date the School Board decided to use Amend 2: _____ (Tax Rate 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 Greater of the 1984 rate or most recent voter approved rate [Greater of Prior Year Line E or Current Year Line D (if there was an election). Otherwise Prior Year Line E]	_____	_____	_____	_____	_____
F. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws	_____	_____	_____	_____	_____
G. 1. Less Required Prop C Tax Reduction taken from Tax Rate Ceiling (Line F) If Applicable. Circle the type of waiver your district has Full Partial No Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver	_____	_____	_____	_____	_____
G. 2. Less 20% Required Reduction 1st Class Charter County School District NOT Submitting an Estimate Non-Binding Tax Rate to the County(ies) taken from Tax Rate Ceiling (Line F).	_____	_____	_____	_____	_____
H. Less Voluntary Reduction By School District taken from Tax Rate Ceiling (Line F). WARNING: A Voluntary Reduction Taken In An Even-Numbered Year Will Lower The Tax Rate Ceiling For The Following Year	_____	_____	_____	_____	_____
I. Plus Allowable Recoupment Rate added to Tax Rate Ceiling (Line F) If Applicable (Attach Form G or H)	_____	_____	_____	_____	_____
J. Tax Rate To Be Levied (Line F - Line G1 - Line G2 - Line H + Line I)	_____	_____	_____	_____	_____
AA. Rate to be Levied For Debt Service If Applicable (Form C, Line 12)	_____	_____	_____	_____	_____
BB. Additional Special Purposed Rate Authorized By Voters After the Prior Year Tax Rates were Set. (Tax Rate Form B, Line 16 if a Different Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI	_____	_____	_____	_____	_____

CERTIFICATION

I, the undersigned, _____ (Office) of _____ (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 asks 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	Commercial	Personal Property	Single Rate Calculation
Agricultural			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 years(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) Single Rate Calculation
	Residential	Agricultural	Commercial	Real Estate	Personal Property	Total		

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 DERS; & 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 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 Personal Property Single Rate
Commercial Property Calculation
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)

28. Calculate Revised Rate(s) (Tax Revenue (Line 1 x Line 27) / 100)

29. Total Assessed Valuation (Line 1 (Total))

30. Blended Rate (Line 28 (Total) / Line 29 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
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).

	(c)			(d)	(Prior Method) Single Rate Calculation
	(a)	(b)	(c)		
	Residential	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 INFORMATIONAL 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) _____

Blended Rate Calculation

- 46. Tax Rate Ceiling (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__)

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				Prior Method
	Residential	Agricultural	Commercial	Personal Property	
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 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 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.

(a)	(b)	(c)	(d)	Total	(Prior Method) Single Rate Calculation
Residential	Real Estate Agricultural	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 year(s). The information on this form 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.

(a)	(b)	(c)	(d)	Total
Residential	Real Estate Agricultural	Commercial	Personal Property	

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**
(Informational Tax Rate Data 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 DESE & 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%.

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.