PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form A

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

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

(20___)

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 reduction(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) Real Estate		(c)	(d)		(Prior Method) Single Rate Calculation
	Residential	Agricultural	Commercial	Personal Property	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** (Informational Tax Rate Data Summary, Line E)

27. **Limit to the Prior Year Maximum Authorized Levy** Enter the Rate for Prior Method Column on Line B of the Informational Tax Rate Data Summary [Lower of Line 24, Line 25 (for Personal Property only), or Line 26]

Calculate Revised Rate(s)

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

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

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

31. Revenue Difference due to the multi rate calculation [Line 28 (Total) - Line 28 (Prior Method)]

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

33. Current Year Adjusted Assessed Valuation of Rates being Revised (If Line 32 > 0, Then Line 5, Otherwise 0)

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

35. Revision to Rate [If Line 32 > 0, Then - Line 34 x Line 31 / Line 5 x 100 (limited to - Line 32), Otherwise 0]

36. Revised Rate (Line 27 + Line 35)

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

(Form Revised 03-2016)　　　**Informational Tax Rate Data Form A, Page 3 of 4**

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form A

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

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

(20___)

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

Calculate Final Blended Rate

38. Tax Revenue [(Line 1 x Line 37) / 100]

39. Total Assessed Valuation [Line 1 (Total)]

40. Final Blended Rate [(Line 38 (Total) / Line 39) x 100]

41. Tax Rate(s) Permitted Calculated Pursuant to Article X, Section 22 and Section 137.073 RSMo. (Line 37)
Enter Rate(s) on the Tax Rate Summary, Line B

For Information Purposes Only - Impact of the Multi Rate System

42. Revenue Calculated Using Multi Rate [(Line 41 x Line 1) / 100]

43. Revenue Calculated Using Single Rate [Line 27 (Prior Method) x Line 1) / 100]

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

45. Percent Change (Line 44 / Line 43)

For Information Purposes Only - Blended Rate Calculation

46. Tax Rate Ceiling (Info. Tax Rate Summary, Line F)

47. Allowable Recoupment Rate (Tax Rate Summary, Line I)

48. DESE Screen 6 Tax Rate Ceiling Including Recoupment (Line 46 + Line 47)

49. Assessed Valuation (Line 1)

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

51. Blended Tax Rate Ceiling to Report on DESE Screen 6 [Line 50 (Total) / Line 49 (Total) x 100]

52. Voluntary Reduction (Tax Rate Summary, Line H)

53. Unadjusted Levy (Line 48 - Line 52)

54. Assessed Valuation (Line 1)

55. Revenue from Unadjusted Levy [(Line 53 x Line 54) / 100]

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

57. Prop C Reduction (Tax Rate Summary, Line G)

58. Adjusted Levy (Line 53 - Line 57)

59. Assessed Valuation (Line 1)

60. Revenue from Adjusted Levy [Line 58 x Line 59 / 100]

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

(Form Revised 03-2016)   Informational Tax Rate Data Form A, Page 4 of 4

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form B

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

(20__)

Name of Political Subdivision　　　Political Subdivision Code　　　Purpose of Levy

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

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

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

1. **Date of Election**

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

3. **Election Results**

   　　　　　　　　(Yes)　　　　(No)

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

5. **New Proposition C Waiver**

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

   - Attach a sample ballot or state the proposition posed exactly as it appeared on the ballot.

   - Also indicate the election results on the Proposition C Waiver

   　　　　　　　　(Yes)　　　　(No)

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

   Stated Rate Approved by Voters (if this is an increase to an existing rate)
   (An "Increase to")　　　　b. _____

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form B

(20___)

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

Name of Political Subdivision | Political Subdivision Code | Purpose of Levy

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

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

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

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

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

| | Real Estate | | | | |
	Residential	Agricultural	Commercial	Personal Property	Prior Method
7. **Prior Year Tax Rate Ceiling to Apply Voter Approved Increase to.** (Tax Rate Summary, Line A if Increase to an Existing Rate, Otherwise 0)					
8. **Voter Approved Increased Tax Rate to Adjust** (If Line 6a > 0, then Line 6a · Line 7, otherwise, Line 6b).					
9. **Adjusted Prior Year Assessed Valuation** (Informational Tax Rate Data Form A, Line 10)					
10. **Maximum Prior Year Adjusted Revenue** from property that existed in both years (Line 8 x Line 9) / 100)					
11. **Consumer Price Index (CPI)** as Certified by the State Tax Commission.					
12. **Permitted Revenue Growth Allowed for CPI** (Line 10 x Line 11)					
13. **Total Revenue Allowed from the Additional Voter Approved Increase** from property that existed in both years (Line 10 + Line 12)					
14. **Adjusted Current Year Assessed Valuation** (Tax Rate Form A, Line 5)					
15. **Adjusted Voter Approved Increase Tax Rate** This rate will allow the same revenue as applying the Voter Approved Increase Rate (Line 8) to the Prior year Assessed Value (Line 9) Increased by the CPI (Line 11). (Line 13 / Line 14 x 100)					

16. **Amount of Rate Increase Authorized by Voters for the Current Year**
House Bill No. 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)

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 adopts a rule as follows:

15 CSR 40-3.135 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 595–627). Those forms 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 no individuals commented on the rules. The State Auditor's Office received one (1) comment from the auditor's office staff.

COMMENT #1: 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 40-3.135 Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED   (20___)

Tax Rate Summary

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Name of Political Subdivision   Political Subdivision Code   Purpose of Levy

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

The information to complete the 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 H 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 18)

C. **Amount of Rate Increase Authorized by Voters for Current Year** (If Same Purpose) Greater of the Voter Approved Increase or Voter Approved Increase Adjusted to provide the revenue available if applied to prior assessment & increased by the CPI %. (Tax Rate Form B, Line 15)

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** Enter the Most Recent Voter Approved Rate

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

G1. **Less Required Sales Tax Reduction** taken from Tax Rate Ceiling (Line F), If Applicable

G2. **Less 20% Required Reduction 1st Class Charter County Political Subdivision NOT Submitting an Estimate Non-Binding Tax Rate to the County(ies)** taken from Tax Rate Ceiling (Line F).

H. **Less Voluntary Reduction By Political Subdivision** taken from the Tax Rate Ceiling (Line F). WARNING: A VOLUNTARY REDUCTION TAKEN IN AN EVEN NUMBERED YEAR WILL LOWER THE TAX RATE CEILING FOR THE FOLLOWING YEAR

I. **Plus Allowable Recoupment Rate** added to Tax Rate Ceiling (Line F). If Applicable (Attach Form G or H)

J. **Tax Rate To Be Levied** (Line F - Line G1 - Line G2 - Line H + Line I)

AA. **Rate To Be Levied For Debt Service** If Applicable (Tax Rate Form C, Line 10)

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 15 if Different Purpose)

CERTIFICATION

I, the undersigned, _____ (Office) of _____ (Political Subdivision)

levying a rate in _____ County (ies) do herby 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 through BB, sign this form, and return to the County Clerk(s) for final certification.

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

Proposed rate to be entered on tax books by County Clerk

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

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

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

(Form Revised 03-2016)   Tax Rate Summary

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED (20__)

Tax Rate Form A

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Name of Political Subdivision   Political Subdivision Code   Purpose of Levy

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

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 state and locally assessed valuation obtained from the County Clerk, County Assessor, or comparable office <u>finalized by the local board of equalization</u>.

   (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)   (Total)
                            If Line 2b is Negative, Enter Zero

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 <u>finalized by the local board of equalization</u>.

   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)]

   _____

(Form Revised 03-2016)   Tax Rate Form A, Page 1 of 2

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

(20__)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

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

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

	For Political Subdivision Use in Calculating its Tax Rate

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).

9. **Percentage Increase in Adjusted Valuation** of existing property in the current year over the prior year's assessed valuation.
   [(Line 4 - Line 8) / Line 8] x 100 _____ %

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

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

12. **(20__) Tax Rate Ceiling From Prior Year**

    (Tax Rate Summary, Line A) _____

13. **Maximum Prior Year Adjusted Revenue**
    from property that existed in both years [(Line 11 x Line 12)/100] _____

14. **Permitted Reassessment Revenue Growth**
    The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10) or 5%.

    A negative figure on Line 9 is treated as a zero for Line 14 purposes.
    Do not enter less than 0, nor more than 5%. _____ %

15. **Additional Reassessment Revenue Permitted**
    (Line 13 x Line 14) _____

16. **Total Revenue Permitted in Current Year ***
    from property that existed in both years (Line 13 + Line 15) _____

17. **Adjusted Current Year Assessed Valuation**
    (Line 4) _____

18. **Maximum Tax Rate Permitted by Article X, Section 22 and**
    Section 137.073 RSMo. [(Line 16 / Line 17) x 100]
    Round a fraction to the nearest one/one hundreth of a cent.
    Enter this rate on the Tax Rate Summary, Line B. _____

* To compute the total property tax revenues BILLED for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 18 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 Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Name of Political Subdivision   Political Subdivision Code   Purpose of Levy

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

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Recent voter approved tax rate or tax rate increase/decrease.

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. From 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.

   Ballot_Lang

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. **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 Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

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

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

---

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

6. **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)

7. **Voter Approved Increased Tax Rate to Adjust**
(If an "Increase of" ballot, Line 5a + Line 6. If an "Increase to" ballot, Line 5b)

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

9. **Maximum Prior Year Adjusted Revenue**
from property that existed in both years
(Line 7 x Line 8 /100)

10. **Consumer Price Index (CPI)**
as Cerified by the State Tax Commission

11. **Permitted Revenue Growth for CPI**
(Line 9 x Line 10)

12. **Total Revenue Allowed from the Additional Voter Approved Increase**
from property that existed in both years
(Line 9 + Line 11)

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

14. **Adjusted Voter Approved Increased Tax Rate**
This rate will allow the same revenue as applying the Voter Approved Rate (Line 7)
to the Prior Year Assessed Value (Line 8) Increased by the CPI (Line 10).
(Line 12 / Line 13 x 100)

15. **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 7) or the adjusted voter approved increase (Line 14) 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 10). 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 new or a temporary rate increase.
(If Line 7 > Line 14, then Line 7, Otherwise Line 14)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

(20__)

Tax Rate Form C

For Political Subdivisions Other Than 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 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 paymentz**
   (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 ˑ 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. **Computation of debt service tax rate** [(Line 7 / Line 1) x 100]
   Round a fraction to the nearest one/one hundredth of a cent.

9. **Less Voluntary Reduction By Political Subdivision**

10. **Actual rate to be levied for debt service purposes** * (Line 8 - Line 9)
    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 Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

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

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 18 below) _____

C. **Amount of Increase Authorized by Voters for Current Year** (Informational Tax Rate Form B, Line 15 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** (Most Recent Voter Approved Rate) _____

F. **Tax Rate Ceiling if No Voluntary Reductions were Taken in a Prior Even Numbered Year**
(Lower of Line D or E) _____

Informational 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 property that existed in both years. [(Line 11 x Line 12) / 100] _____

14. **Permitted Reassessment Revenue Growth**
The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%.
A negative figure on Line 9 is treated as a zero for Line 14 purposes. Do not enter less than 0, nor more than 5%. _____

15. **Additional Reassessment Revenue Permitted** (Line 13 x Line 14) _____

16. **Total Revenue Permitted in Current Year** from property that existed in both years. (Line 13 + Line 15) _____

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

18. **Maximum Tax Rate Permitted by Article X, Section 22 and Section 137.073 RSMo. If No Voluntary Reduction was Taken** [(Line 16 / Line 17) x 100] _____

Informational Tax Rate Form B, Page 2 Information

6. **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) _____

7. **Voter Approved Increased Tax Rate to Adjust**
(If an "Increase of" ballot, Tax Rate Form B, Line 5a – Line 6. If an "Increase to" ballot, Tax Rate Form B, Line 5b) _____

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

9. **Maximum Prior Year Adjusted Revenue** from property that existed in both years. (Line 7 x Line 8 / 100) _____

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

11. **Permitted Revenue Growth for CPI** (Line 9 x Line 10) _____

12. **Total Revenue Allowed from the Additional Voter Approved Increase**
from property that existed in both years. (Line 9 - Line 11) _____

13. **Adjusted Current Year Assessed Valuation** (Tax Rate Form A, Line 4) _____

14. **Adjusted Voter Approved Increased Tax Rate** (Line 12 / Line 13 x 100) _____

15. **Amount of Rate Increase Authorized by Voters for the Current Year**
(If Line 7 > Line 14, then Line 7, Otherwise, Line 14) _____

(Form Revised 03-2016)   **Informational Tax Rate Data**

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED (20___)

Tax Rate Summary

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

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

The information to complete the 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 H 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 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.

(Tax Rate Form B, Line 15)

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

F. **Current Year Tax Rate Ceiling** Maximum Legal Rate to Comply with Missouri Laws

Political Subdivision's Tax Rate (Lower of Line D or Line E)

G. 1. **Less Required Sales Tax Reduction** taken from Tax Rate Ceiling (Line F) If Applicable

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

H. **Less Voluntary Reduction By Political Subdivision** taken from Tax Rate Ceiling (Line F).

WARNING: A Voluntary Reduction taken in an Even-Numbered Year Will Lower the Tax Rate Ceiling for the Following Year

I. **Plus Allowable Recoupment Rate** added to Tax Rate Ceiling (Line F) If Applicable (Attach Form G or H)

J. **Tax Rate To Be Levied** (Line F - Line G1 - Line G2 - Line H + Line I)

AA. **Rate to be Levied For Debt Service** If Applicable (Tax Rate Form C, Line 10)

BB. **Additional Special Purposed Rate Authorized By Voters** After the Prior Year Tax Rates were Set. (Tax Rate Form B, Line 15 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 herby 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)

(Form Revised 03-2016)   **Tax Rate Summary**

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

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

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) Residential	(b) Real Estate Agricultural	(c) Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation
1. **(20__) Current Year Assessed Valuation** Include the current locally and state assessed valuation obtained from the County Clerk, County Assessor, or comparable office finalized by the local board of equalization.						
2. **Assessed Valuation of New Construction & Improvements** 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 and Was 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 and Was 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)						

(Form Revised 03-2016)

Tax Rate Form A, Page 1 of 4

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

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

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

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 take a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data Summary at the end of these forms provides the rate that would have been allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a) Residential	(b) Real Estate Agricultural	(c) Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation
11. **Percentage Increase in Adjusted Valuation** of existing property in the current year over the prior year's assessed valuation [(Line 5 - Line 10) / Line 10] x 100						
12. **Increase in Consumer Price Index** Certified by the State Tax Commission						
13. **Adjusted Prior Year Assessed Valuation** (Line 10)						
14. **Prior Year Voluntarily Reduced Rate in Non-Reassessment Year** (Tax Rate Summary, Line A)						
15. **Maximum Prior Year Adjusted Revenue Permitted** from property that existed in both years [(Line 13 x Line 14) / 100]						
16. **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%.						
17. **Additional Reassessment Revenue Permitted** (Line 15 x Line 16)						
18. **Revenue Permitted in the Current Year** from property that existed in both years. (Line 15 + Line 17)						
19. **Adjusted Current Year Assessed Valuation** (Line 5)						
20. **Tax Rate Permitted Using Prior Method** Tax Rate Permitted Prior to HB 1150 & SB960 ((Line 18 / Line 19 x 100)						
21. **Limit Personal Property to the Prior Year Ceiling** [Lower of Line 20 (Personal Property) or Line 14 (Personal Property)]						
22. **Maximum Authorized Levy** Enter the Most Recent Voter Approved Rate (Tax Rate Summary, Line E)						
23. **Limit to the Prior Year Maximum Authorized Levy** [Lower of Line 20, Line 21 (for Personal Property only), or Line 22]						
Enter the Rate for the Prior Method Column on Line B of the Tax Rate Summary Page						

(Form Revised 03-2016)   Tax Rate Form A, Page 2 of 4

(20___)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

For Political Subdivisions Other Than School Districts With 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) Residential	(b) Real Estate Agricultural	(c) Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation

Calculate Revised Rate(s)

24. Tax Revenue [(Line 1 x Line 23) /100]

25. Total Assessed Valuation [Line 1 (Total)]

26. Blended Rate [Line 24 (Total) / Line 25 x 100]

27. Revenue Difference due to the multi rate calculation [Line 24 (Total) - Line 24 (Prior Method)]

28. Rate(s) to be Revised
Note: **Revision Can Not Increase Personal Property Rate**
[(If Line 27 < 0 or > 0 & Line 23 < Line 23(Prior Method), Then Line 23, Otherwise 0]

29. Current Year Adjusted Assessed Valuation of Rates being Revised
(If Line 28 > 0, Then Line 5, Otherwise 0)

30. Relative Ratio of Current Year Adjusted Assessed Valuation of the Rates being Revised [Line 29 / Line 29 (Total)]

31. Revision to Rate
[If Line 28 > 0, Then -Line 30 x Line 27 / Line 5 x 100 (limited to - Line 28), Otherwise 0]

32. Revised Rate (Line 23 + Line 31)

33. Revised Rate Rounded
(If Line 32 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4 - digit rate)

Calculate Final Blended Rate

34. Tax Revenue [(Line 1 x Line 33) / 100]

35. Total Assessed Valuation [Line 1 (Total)]

36. Final Blended Rate [(Line 34 (Total) / Line 35) x 100]

37. Tax Rate(s) Permitted Calculated Pursuant to Article X. Section 22 and Section 137.073 RSMo. (Line 33)
Enter Rate(s) on the Tax Rate Summary, Line B

(Form Revised 03-2016)   Tax Rate Form A, Page 3 of 4

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision _____ Political Subdivision Code _____ (20___)

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

For Informational Purposes Only - Impact of the Multi Rate System

38. Revenue Calculated the Multi Rate Method [(Line 37 x Line 1) / 100]

39. Revenue Calculated Using the Single Rate Method [Line 23 (Prior Method) x Line 1) / 100]

40. Revenue Differences Using the Different Methods (Line 38 – Line 39)

41. Percent Change (Line 40 / Line 39)

For Informational Purposes Only – Blended Rate Calculation

42. Tax Rate Ceiling (Tax Rate Summary, Line F)

43. Allowable Recoupment Rate (Tax Rate Summary, Line P2)

44. Tax Rate Ceiling Including Recoupment (Line 42 – Line 43)

45. Assessed Valuation (Line 1)

46. Revenue from Tax Rate Ceiling Including Recoupment [(Line 44 x Line 45) / 100]

47. Blended Tax Rate Ceiling Including Recoupment [Line 46 (Total) / Line 45 (Total) x 100]

48. Voluntary Reduction (Tax Rate Summary, Line I1)

49. Unadjusted Levy (Line 44 - Line 48)

50. Assessed Valuation (Line 1)

51. Revenue from Unadjusted Levy [Line 49 x Line 50 / 100]

52. Blended Tax Rate from the Unadjusted Levy [Line 51 (Total) / Line 50 (Total) x 100]

53. Sales Tax Reduction (Tax Rate Summary, Line G)

54. Adjusted Levy (Line 49 - Line 53)

55. Assessed Valuation (Line 1)

56. Revenue from Adjusted Levy [Line 54 x Line 55 / 100]

57. Blended Tax Rate from the Adjusted Levy [Line 56 (Total) / Line 55 (Total) x 100]

(Form Revised 03-2016)   Tax Rate Form A, Page 4 of 4

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

(20___)

Tax Rate Form B

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

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

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

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

1. **Date of Election** _____

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

3. **Election Results**

   _____ _____
   (YES)   (NO)

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

5. **Amount of Increase Approved by Voters** (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 existing rate).
   (An "Increase to")   b. _____

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form B

(20___)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision   Political Subdivision Code   Purpose of Levy

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

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

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

	Real Estate				
	Residential	Agricultural	Commercial	Personal Property	Prior Method

6. **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.

7. **Voter Approved Increased Tax Rate to Adjust**
   If Line 5a > 0, then Line 5a + Line 6b,
   otherwise, Line 5b.

8. **Adjusted Prior Year Assessed Valuation**
   (Form A, Line 10)

9. **Maximum Prior Year Adjusted Revenue**
   from Property that existed in both years
   Line 7 x Line 8 / 100

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

11. **Permitted Revenue Growth for CPI**
    (Line 9 x Line 10)

12. **Total Revenue Allowed from the Additional Voter Approved Increase**
    from property that existed in both years
    (Line 9 + Line 11)

13. **Adjusted Current Year Assessed Valuation**
    (Form A, Line 5)

14. **Adjusted Voter Approved Increased Tax Rate**
    This rate will allow the same revenue as
    applying the Voter Approved Rate (Line 7)
    to the Prior year Assessed Value (Line 8)
    Increased by the CPI
    (Line 12 / Line 13 x 100)

15. **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 7) or the adjusted voter approved increase (Line 14) 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 10).

    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 rate or a temporary rate
    increase.

    (If Line 7 > Line 14, Then Line 7,
    Otherwise, Line 14)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form C   (20__)

For Political Subdivisions Other Than School Districts With 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 County 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**
    (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 payments due before December
    31st plus any estimated investment earnings due before December 31st). Do not add the
    anticipated collections of this tax into this amount.   _____

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

8. **Computation of debt service tax rate** [(Line 7 / Line 1) x 100]
    If [(Line 7 / Line 1) x 100] < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate.   _____

9. **Less Voluntary Reduction By Political Subdivision**   _____

10. **Actual rate to be levied for debt service purposes** * (Line 8 - Line 9)
    Enter this rate on the Tax Rate Summary, Line AA.   _____

- -

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

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Summary   (20___)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

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

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

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

	Real Estate			Personal Property	Prior Method Single Rate
	Residential	Agriculture	Commercial		

A. Prior Year Tax Rate Ceiling as defined in Chapter 137, RSMo. Revised if Prior Year Data Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year.

(Prior Year Informational 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 Political Subdivisions Other Than School Districts With 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 reduction(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) Residential	(b) Real Estate Agricultural	(c) Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation
1. **(20___) Current Year Assessed Valuation** Include the current locally and state assessed valuation obtained from the County Clerk, County Assessor, or comparable office finalized by the local board of equalization.						
2. **Assessed Valuation of New Construction & Improvements** 2(a) (b) & (c) - 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 and Was 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 and Was 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)						

(Form Revised 03-2016)

Informational Tax Rate Data Form A, Page 1 of 4

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form A

For Political Subdivisions Other Than School Districts With 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 reduction(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) Real Estate		(c)	(d)		(Prior Method) Single Rate Calculation
	Residential	Agricultural	Commercial	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 Tax Rate Ceiling** (Informational Tax Rate Data Summary, Line A)

15. **Maximum Prior Year Adjusted Revenue Permitted** from property that existed in both years [(Line 13 x Line 14) / 100]

16. **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%.

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

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

19. **Adjusted Current Year Assessed Valuation** (Line 5)

20. **Tax Rate Permitted Using Prior Method** Tax Rate Permitted Prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)

21. **Limit Personal Property to the Prior Year Ceiling** [Lower of Line 20 (Personal Property) or Line 14 (Personal Property)]

22. **Maximum Authorized Levy** Enter the Most Recent Voter Approved Rate (Informational Data Tax Rate Data Summary, Line E)

23. **Limit to the Prior Year Maximum Authorized Levy** [Lower of Line 20 Line 21 (for Personal Property only), or Line 22]

Enter the Rate for the Prior Method Column on Line B of the Informational Data Tax Rate Data Summary

(Form Revised 03-2016)   Informational Tax Rate Data Form A, Page 2 of 4

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form A

For Political Subdivisions Other Than School Districts With 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 reduction(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) Residential	(b) Real Estate Agricultural	(c) Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation

Calculate Revised Rate(s)

24. Tax Revenue [(Line 1 x Line 23) /100]

25. Total Assessed Valuation [Line 1 (Total)]

26. Blended Rate [Line 24 (Total) / Line 25 x 100]

27. Revenue Difference due to the multi rate calculation [Line 24 (Total) - Line 24 (Prior Method)]

28. Rate(s) to be Revised Note: Revision Can Not Increase Personal Property Rate
[(If Line 27 < or > 0 & Line 23 < Line 23(Prior Method), Then Line 23. Otherwise 0]

29. Current Year Adjusted Assessed Valuation of Rates being Revised
(If Line 28 > 0, Then Line 5. Otherwise 0)

30. Relative Ratio of Current Year Adjusted Assessed Valuation of the Rates being Revised [Line 29 / Line 29 (Total)]

31. Revision to Rate
[If Line 28 > 0, Then -Line 30 x Line 27 / Line 5 x 100 (limited to - Line 28), Otherwise 0]

32. Revised Rate (Line 23 - Line 31)

33. Revised Rate Rounded
(If Line 32 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4 - digit rate)

Calculate Final Blended Rate

34. Tax Revenue [(Line 1 x Line 33) / 100]

35. Total Assessed Valuation [Line 1 (Total)]

36. Final Blended Rate [(Line 34 (Total) / Line 35) x 100]

37. Tax Rate(s) Permitted Calculated Pursuant to Article X, Section 22 and Section 137.073 RSMo. (Line 33)
Enter Rate(s) on the Informational Tax Rate Data Summary, Line B

(Form Revised 03-2016)   Informational Tax Rate Data Form A, Page 3 of 4

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form A

For Political Subdivisions Other Than School Districts With 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 reduction(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) Residential	(b) Real Estate Agricultural	(c) Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation

For Informational Purposes Only – Impact of the Multi Rate System

38. Revenue Calculated the Multi Rate Method
[(Line 37 x Line 1) / 100]

39. Revenue Calculated Using the Single Rate Method
[Line 23 (Prior Method) x Line 1) / 100]

40. Revenue Differences Using the Different Methods
(Line 38 – Line 39)

41. Percent Change (Line 40 / Line 39)

For Informational Purposes Only – Blended Rate Calculation

42. Tax Rate Ceiling (Tax Rate Summary, Line F1)

43. Allowable Recoupment Rate
(Tax Rate Summary, Line I)

44. Tax Rate Ceiling Including Recoupment
(Line 42 + Line 43)

45. Assessed Valuation (Line 1)

46. Revenue from Tax Rate Ceiling Including Recoupment
[(Line 44 x Line 45) / 100]

47. Blended Tax Rate Ceiling Including Recoupment [Line 46 (Total) / Line 45 (Total) x 100]

48. Voluntary Reduction (Tax Rate Summary, Line H)

49. Unadjusted Levy (Line 44 - Line 48)

50. Assessed Valuation (Line 1)

51. Revenue from Unadjusted Levy [Line 49 x Line 50 / 100]

52. Blended Tax Rate from the Unadjusted Levy [Line 51 (Total) / Line 50 (Total) x 100]

53. Sales Tax Reduction (Tax Rate Summary, Line G)

54. Adjusted Levy (Line 49 - Line 53)

55. Assessed Valuation (Line 1)

56. Revenue from Adjusted Levy [Line 54 x Line 55 / 100]

57. Blended Tax Rate from the Adjusted Levy [Line 56 (Total) / Line 55 (Total) x 100]

(Form Revised 03-2016)   **Informational Tax Rate Data Form A, Page 4 of 4**

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form B

(20___)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

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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

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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. **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 existing rate).
   (An "Increase to")   b. _____

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form B

(20___)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision   Political Subdivision Code   Purpose of Levy

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

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

---

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

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

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

	Real Estate				
	Residential	Agricultural	Commercial	Personal Property	Prior Method

6. **Prior Year Tax Rate Ceiling or Voluntarily Reduced Rate to Apply Voter Approved Increase to.**
   Informational Tax Rate Data Summary, Line A if Increase to an Existing Rate, Otherwise 0.

7. **Voter Approved Increased Tax Rate to Adjust**
   If Line 5a > 0, then Line 5a ÷ Line 6a,
   otherwise, Line 5b.

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

9. **Maximum Prior Year Adjusted Revenue**
   from Property that existed in both years
   Line 7 x Line 8 / 100

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

11. **Permitted Revenue Growth for CPI**
    (Line 9 x Line 10)

12. **Total Revenue Allowed from the Additional Voter Approved Increase**
    from property that existed in both years
    (Line 9 + Line 11)

13. **Adjusted Current Year Assessed Valuation**
    (Form A, Line 5)

14. **Adjusted Voter Approved Increased Tax Rate**
    This rate will allow the same revenue as
    applying the Voter Approved Rate (Line 7)
    to the Prior year Assessed Value (Line 8)
    Increased by the CPI
    (Line 12 / Line 13 x 100)

15. **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 7) or the adjusted voter approved increase (Line 14) 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 10).

    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 rate or a temporary rate
    increase.

    (If Line 7 > Line 14, Then Line 7,
    Otherwise, Line 14)

(Form Revised 03-2016)   Informational Tax Rate Data Form B, Page 2 of 2

Title 16—RETIREMENT SYSTEMS
Division 10—The Public School Retirement System of Missouri
Chapter 3—Funds of Retirement System

ORDER OF RULEMAKING

By the authority vested in the board of trustees under section 169.020, RSMo Supp. 2013, the board of trustees hereby amends a rule of The Public School Retirement System of Missouri as follows:

16 CSR 10-3.010 Payment of Funds to the Retirement 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 744). 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 Public School Retirement System of Missouri received one (1) comment on the proposed amendment.

COMMENT: The Missouri State Teachers Association provided a letter supporting the proposed amendment.
RESPONSE: No changes have been made to the proposed amendment as a result of this comment.

Title 16—RETIREMENT SYSTEMS
Division 10—The Public School Retirement System of Missouri
Chapter 6—The Public Education Employee Retirement System of Missouri

ORDER OF RULEMAKING

By the authority vested in the board of trustees under section 169.610, RSMo Supp. 2013, the board of trustees hereby amends a rule of The Public School Retirement System of Missouri as follows:

16 CSR 10-6.020 Source of Funds **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 744). 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 Public Education Employee Retirement System of Missouri received one (1) comment on the proposed amendment.

COMMENT: The Missouri State Teachers Association provided a letter supporting the proposed amendment.
RESPONSE: No changes have been made to the proposed amendment as a result of this comment.

Title 20—DEPARTMENT OF INSURANCE, FINANCIAL INSTITUTIONS AND PROFESSIONAL REGISTRATION
Division 2205—Missouri Board of Occupational Therapy
Chapter 1—General Rules

ORDER OF RULEMAKING

By the authority vested in the Missouri Board of Occupational Therapy under section 324.074, RSMo 2000, and sections 324.065 and 324.068, RSMo Supp. 2013, the board amends a rule as follows:

20 CSR 2205-1.050 Fees **is amended**.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on July 1, 2016 (41 MoReg 835–838). 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.