

Informational Tax Rate Data

(20__)

For Political Subdivisions OTHER THAN SCHOOLS Levying a Single Rate on ALL PROPERTY

		Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
been ta	aken in prior eve	nformation that would have been on the line items for the on numbered year(s). The information on this page should reduction(s) taken in prior even numbered year(s) and fol	not be used in the current year unless the t	taxing authority wishes to	Based on Prior Year Tax Rate Coiling as if No
Step 1		ng body should hold a public hearing and adopt a resolution ertifying its tax rate.	n, a policy statement, or an ordinance justi	fying its action prior to	Voluntary Reductions
Step 2	Submit a cop	y of the resolution, policy statement, or ordinance to the 5	state Auditor's Office for review.		were Taken
	Informat	ional Tax Rate Summary Informatic	on		
A.	Prior Year	Tax Rate Ceiling (Prior Year Informational	Tax Rate Data, Line F)		
B.	Current Ye	ear Rate Computed (Informational Tax Rate	Form A, Line 18 below)		
C.	Amount of	Increase Authorized by Voters for Current	Year (Informational Tax Rate Data	a Form B, Line 15 below)	
D.		mpare to Maximum Authorized Levy no election), Otherwise Line C (if there was ar	n election)]		
E.	Maximum .	Authorized Levy (Most Recent Voter Approx	ved Rate)	•	
F.		ceiling if No Voluntary Reductions were Tal	ken in a Prior Even Numbered Y	/ear	
	(Lower of L	ine D or E)			*
	Informat	ional Tax Rate Form A, Page 2 Infor	rmation		
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 S	tate Tax Commission,		··L
11.	Adjusted P	rior Year Assessed Valuation (Tax Rate For	m A, Line 8)		
12.	(20) Tax	Rate Ceiling From Prior Year (Information	al Tax Rate Summary, Line A from	m above)	
13.	Maximum	Prior Year Adjusted Revenue from property	that existed in both years. [(Line	11 x Line 12) / 100]	
14.	The percent	Reassessment Revenue Growth age entered on Line 14 should be the lower of figure on Line 9 is treated as a zero for Line 14			
I5.	Additional	Reassessment Revenue Permitted (Line 13:	x Line 14)	,	
16.	Total Rever	nue Permitted in Current Year from propert	y that existed in both years. (Line	13 + Line 15)	
17.	Adjusted C	urrent Year Assessed Valuation (Form A, L	ine 4)		
18.		Tax Rate Permitted by Article X, Section 22 was Taken [(Line 16 / Line 17) x 100]	2 and Section 137.073 RSMo. If I	No Voluntary	
	Informati	onal Tax Rate Form B, Page 2 Infor	rmation		
6.		Tax Rate Ceiling to Apply Voter Approved all Tax Rate Summary, Line A if Increase to a			
7.	Voter Appr (If an "Incre	oved Increased Tax Rate to Adjust ase of" ballot, Tax Rate Form B, Line 5a + Li	ne 6. If an "Increase to" ballot, Ta	x Rate Form B, Line 5b)	
8.	Adjusted Pi	rior Year Assessed Valuation (Tax Rate For	m A, Line 8)		
9.	Maximum l	Prior Year Adjusted Revenue from property	that existed in both years. (Line 7	x Line 8 / 100)	
10.	Consumer 1	Price Index (CPI) as Certified by the State Ta	ax Commission.		
11.	Permitted F	Revenue Growth for CPI (Line 9 x Line 10)			
		nue Allowed from the Additional Voter Apply that existed in both years. (Line 9 + Line 11			
13.	Adjusted Co	urrent Year Assessed Valuation (Tax Rate	Form A, Line 4)		
14.	Adjusted Vo	oter Approved Increased Tax Rate (Line 12	/ Line 13 x 100)	,	
		Rate Increase Authorized by Voters for the Line 14, then Line 7, Otherwise, Line 14)	Current Year	•	
				•	_

INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.873.3(2)(a) and (b) If assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a judicial code to cicrical corrections, the existing tax rate ceiling may be revised to compensate for the changes described above. A subdivision may docurrent these changes by filing revised copies of each of the tax rate forms for each year that is affected. These should be clearly marked on the revised forms and a written explanation of the revised should be attached. Before completion of this form, revisions are required to the prior year(s) tax rate forms to determine the revised assessed valuation and tax rate ceiling. Revised forms must be filed with the State Auditor before or at the time the recoupment form is filed. After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenue entitled to receive for the prior year(s) affected by the revisions. The steps below determine if a recoupment is permissible and document that the oldest prior year (if applicable) and work forward to the present. Start with the oldest prior year (if applicable) and work forward to the present. Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible recoupment process.		Name of Politic	al Subdivision	Political Subdivision Cod	e Pu	rpose of Levy
due to cierical corrections, the existing tax rate ceiling may be revised to compensate for the changes described above. A subdivision may document these changes by filing revised copies of each of the tax rate forms for each year that is affected. These should be clearly marked on the revised forms and a written explanation of the revised should be attached. Before completion of this form, revisions are required to the prior year(s) tax rate forms to determine the revised assessed valuation and ax rate ceiling. Revised forms must be filed with the State Auditor before or at the time the recoupment form is filed. After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenue entitled to receive for the prior year(s) affected by the revisions. The steps below determine if a recoupment is permissible and document the political subdivision desires to recoup in the current year. Start with the oldest prior year (if applicable) and work forward to the present. Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible recoupment process.	INITIAL CALCU FOR COMPLIA	LATION OF ALL NCE WITH SECTI	OWED RECOUPMEN ON 137.073.3(2)(a) 2nd	T & CALCULATION OF FIRST (b)	YEAR OF REC	OUPMENT TAKEN
After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenue untitled to receive for the prior year(s) affected by the revisions. The steps below determine if a recoupment is permissible and doct what extent the political subdivision desires to recoup in the current year. Start with the oldest prior year (if applicable) and work forward to the present. Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible ecoupment process.	lue to clerical o subdivision may	corrections, the ex- document these of	isting tax rate coiling langes by filing revised	may be revised to compensate description of the tax rate for	e for the change orms for each yea	s described above. A politi
entitled to receive for the prior year(s) affected by the revisions. The steps below determine if a recoupment is permissible and doct what extent the political subdivision desires to recoup in the current year. Start with the oldest prior year (if applicable) and work forward to the present. Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible ecoupment process.						
Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible ecoupment process. CERTIFICATION	entitled to receiv	e for the prior year	(s) affected by the revi	sions. The steps below determine	or up to three yea e if a recoupment	rs to recoup the revenues it is permissible and documen
DERTIFICATION	Start with the ol	dest prior year (if	applicable) and work t	forward to the present.		
CERTIFICATION			n the space below (or by	attaching an explanation) as to wh	y the political sub	division would be eligible for
, the undersigned hereby do certify that the data set forth on the accompanying forms is true and accurate to the best of my						
thowledge and belief. (Signature)			nat the data set forth on t	he accompanying forms is true an	d accurate to the b	pest of my
	, the undersigned knowledge and be	hereby do certify the				pest of my
Political Subdivision Code (Date) (Print Name)	, the undersigned mowledge and be Name of Political	hereby do certify the lief. Subdivision	(Telephone)		(Signature)	pest of my
Purpose of Levy	, the undersigned mowledge and be Name of Political	hereby do certify the lief. Subdivision				pest of my
	, the undersigned mowledge and be Name of Political Political Subdivisi	hereby do certify the lief. Subdivision	(Telephone)		(Signature)	pest of my
	the undersigned nowledge and be lame of Political Political Subdivisi	hereby do certify the lief. Subdivision	(Telephone)		(Signature)	pest of my

	Tax Rate Form G For Political Subdivisions Oth	er Than School D	istricts Levying a	a Single Rate on	ALL PROPERTY	(20)
Discoura .	Name of Political Subdivision	Politi	cal Subdivision Co	ode P	urpose of Levy	
1	LATION OF ALLOWED RECOUNCE WITH SECTION 137.073.3(2)(LATION OF FIRE	ST YEAR OF REG	COUPMENT TAKEN	
NOTE: LIST AD	DITIONAL PRIOR YEARS IN S	EPARATE COLU	MNS IF NEEDED). Third		
		Prior Year	Prior Year	Prior Year		
After the char	& Locally Assessed Valuation ages to prior year(s)	(20)	(20)	(20)		
2. Revised Tax	Rate Form A, Linc 1 Total) Rate Ceiling					
	on to the assessed valuation was made. Rate Summary, Line F)					
	missible State and Locally x Revenue [(Linc 1 x Line 2)/100]					
4. Revised State (Form G, Line	& Locally Assessed Valuation 1 Total)					
	rate ceiling (Certified) Rate Summary, Line F)					
6. Total State ar	d Locally Assessed Tax Revenue					
_	duced [(Line 4 x Line 5)/100] venue Allowed to be Recouped					
(Line 3 - Line	6)					
8. Total Revenu (Total of Line						
Revenue the p	sired to Recoup in Current Year solitical subdivision chooses to recoup Less than Line 7 for the Third Prior Y	,	ore than Line 8)			
	t Year (20) State and Locally Asso _) Tax Rate Form A, Line 1}	essed Valuation				
	ried to Partially or Fully Recoup the l on the current year (20) Tax Rate		10) x 100]			
			. "."		<u> </u>	
Form H will	nes 12 and 13 IF Line 9 is less than Need to be Completed to Continuo Jenue on Line 7 for 2nd prior year 2	this Recoupment				
13. Portion of rev	venue on Line 7 for prior year 20	reserved for secon	nd or third year of	recoupment		

		Tax Rate Form H For Political Subdivisions Other	Than School Districts Levying :	(20 a Single Rate on ALL PROPERTY)
`	ESOUTH	Name of Political Subdivision	Political Subdivision C	ode Purpose of Levy	_
levi lost	ied in a subseq in one year. A	uent year to replace the revenue lost (A three-year period following the yea	see Tax Rate Form G). A political in which the loss occurred is all	certain instances, a separate recoupment rate ma I subdivision may choose not to fully recoup the lowed by statute for recouping the lost revenues, vable recoupment rate when there is a carry over.	revenu
		etion of this form, Tax Rate 1		mpleted in a prior year.	
<u>CC</u>	<u>OMPUTAT</u>	ION OF RECOUPMENT RA	ATE	•	
1.		nue lost due to assessment re Rate Form G, Line 8 (Form C		us year)	
2.	Revenue r	ecouped in prior years	, .		
	` /	(Assessed Valuation x Reco	•		
	(Year) b.	[(x (Assessed Valuation x Reco	ipment Rate)		
3.	Total reve (Line 2a +	nue recouped in prior years Line 2b)			
4.	Revenue r (Line 1 - Li	emaining to be recouped ine 3)			
5.	Revenue d	esired to be recouped in the	current year		
6.	Obtained fr	ent year assessed valuation rom the County Assessor or Co Form A, Line 1 Total)	ounty Clerk		
7.		ent rate for the current year line 6) x 100]			
CE	RTIFICAT	FION			
	ated in Cour	ndersigned, (Office) do hereby on ty(ies) ny knowledge and belief.	of of (Polit certify that the data set forth	ical Subdivision) above is true and accurate	
		-	(Signature)	(Date)	
			(Print Name)	(Telephone)	

		PRO FORMA - STATE AUDITO Tax Rate Summary For Political Subdivisions Other The				ass of Propei	(20)
		Name of Political Subdivision The final version of this form MUST	Political Subdivision C		Purpose of Lo	evy litor's Office	
The	information to o	omplete the Tax Rate Summary is available from p	prior year forms, computed on the atta	ached forms, or co	mputed on this page		, <u>.</u>
to to	no longer use the setting and certif	page takes into consideration any voluntary reduce blowered tax rate ceiling to colculate its tax rate, it ying its tax rate. The information on the Informati ary reduction(s) taken in an even numbered year(s)	t can hold a public hearing and pass a onal Tax Rate Data Summary at the c	resolution, a police	v statement, or an o	rdinance justifyi	ng its action prior
				Real Estate		Personal	Prior Method
			Residential	Agriculture	Commerical	Property	Single Rate
Λ	Non-Reasses	Tax Rate Celling as defined in Chapter II sment Year. (Prior Year Tax Rate Summary	, Line F minus Line H in Odd Nu	Data Changed of imbered Year)	r a Voluntary Re	duction was Ta	ken in a
5	•	ax Rate Summary, Line F in Even Numbered					
B	Constitution:	ear Rate Computed Pursuant to Article X and Section 137.073 RSMo, If no Voter App rm A, Line 37 & Line 23 (Prior Method)]					
С	Adjusted to p	Rate Increase Authorized by Voters for trovide the revenue available if applied to the rm B, Line 15)	or Current Year (If Same Pur prior year assessed value and in	pose) creased by the p	crcentage of CPI.		
D.		mpare to Maximum Authorized Levy o election) otherwise Line CJ	to Determine Tax Rate Ceili	ing			
Е		Authorized Levy st Recent Voter Approved Rate					
F		ear Tax Rate Ceiling Maximum Legal Radivsion's Tax Rate (Lower of Line D or Line E)	te to Comply with Missouri Laws	5			
G	_	ired Sales Tax Reduction fax Rate Ceiling (Line F) If Applicable					_
G.	2. Less 20%	Required Reduction 1st Class Charter	r County Political Subdivisio	on NOT Subn	nitting an Estin	nate Non-Bin	ding Tax Rate
	to the Cor	inty(îes) taken from Tax Rate Ceiling	(Line F).				
	WARNING: A Will Lower th	ary Reduction By School District take: A Voluntary Reduction taken in an Even-Nur c Tax Rate Ceiling for the Following Year	mbered Year	F).			-
I.		ble Recoupment Rate added to Tax Rate	Ceiling (Line F)				
Ţ		(Attach Form G or H) Be Levied (Line F - Line G1 - Line G2 - Line	H+Line I)				-
		evied For Debt Service If Applicable					•
	Tax Rate Form						
BB.	Additional S Adjusted to pr	Special Purposed Rate Authorized By covide the revenue available if applied to the and increased by the percentage of CPL.	Voters After the Prior Year Tax prior year	Rates were Set	. (Tax Rate Form	B, Line 15 if a	Different Purpos
$\overline{\mathbf{C}}$	ERTIFICA	ATION					
I, t	he undersigne ying a rate in		(County or Counties) do herl	by certify that	the data set fort	(Polition	cal Subdivision) on the
		c Line G through BB, sign this form, a		erk(s) for fina	l certification.		
Pre		(Signature) o be entered on tax books by County ((Telephone)
		cation from the Political Subdivision: 7 RSMo, states that no tax rate shall be	: Lines: J				

(Date)

extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section.

(County Clerk's Signature)

ВВ

(County)

(Telephone)

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For Poli

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

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Purpose of Levy The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office. Political Subdivision Code Name of Political Subdivision

		(a)	(b) Real Estate	(0)	(d) Personal		(Prior Method)	
		Residential	Agricultural	Commercial	Property	Total	Calculation	
1.	1. (20) Current Year Assessed Valuation							т-
	Include the current locally and state assessed valuation obtained	ned from						
	the County Clerk, County Assessor, or comparable office							
	finalized by the local board of equalization.							
7	Assessed Valuation of New Construction & Improvements	'ements						
	2(a) (b) & (c) - May be obtained from the County Clerk or Co	ounty Assessor						
	2(d) - [Linc 1(d) - 3(d) - 6(d) + 7(d) + 8(d)]	•						
	If negative, enter zero,							

Obtained from the County Clerk or County Assessor Assessed Value of Newly Added Territory œ,

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

 $(20_)$ Prior Year Assessed Valuation Include the prior year locally and state assessed valuation obtained from the County Clerk, County Adjusted Current Year Assessed Valuation (Line 1 - Line 2 - Line 3 - Line 4) ó иń

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 of Property Locally Assessed in Assessed Value in Newly Separated Territory Obtained from the County Clerk or County Assessor r~ œ

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 and Was Subtracted from the Previously Reported Subclass Obtained from the County Clerk or County Assessor 9

(Line 6 - Line 7 - Line 8 - Line 9)

(Form Revised 03-2016)

Adjusted Prior Year Assessed Valuation

ξ.

Tax Rate Form A, Page 1 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

Purpose of Levy
Political Subdivision Code
Name of Political Subdivision

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo. The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

oluntary reduction(s) taken in previous even numbered year, in an even numbered year, the political subdivision wishes to no tonger use the lowered tax rate ceiting ass 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 &	TO PROPERTY AND THE PRO
 year, the political subdivision wishes to and certifying its tax rate. The informat	
sered year(s). If in an even numbered selicitying its action prior to setting a	ad had there been no man the contrast and an additional contrast and an additional contrast and an additional contrast and add
tion(s) taken in previous even numb, a policy statement, or an ordinanc	they are break our west our needs
consideration any voluntary reduct ublic hearing and pass a resolution,	tate that would be allowed had the
formation on this page takes into leulate its tax rate, it can hold a pi	cend of these forms provides the

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 tanger 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).	taken in previous even micy statement, or an ordin	umbered year(s). If in an e ance justifying its action p eduction(s) taken in an eve	ven numbered year, the polition to setting and certifying an numbered year(s).	itical subdivision wishes to no g its tax rate. The information	longer use the lowered tagen on the Informational Tax	x rate ceiling to Rate Data Summary at
5	(a)	(b) Real Estate	(3)	(d) Personal		(Prior Method)
	Residential	Agricultural	Commercial	Property	Total	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	горетцу					
12. Increase in Consumer Price Index Certified by the State Tax Commission						
13. Adjusted Prior Year Assessed Valuation (Linc 10)					•	
14. Prior Vear Voluntarily Reduced Rate in Non-Reassessment Year (Tax Rate Summary, Line A)	ment Year				•	
15. Maximum Prior Year Adjusted Revenue Permitted from property that existed in both years [(Line 13 x Line 14) / 100]	т ргорелу				•	
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%,), or 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 Permit HB 1150 & SB960 (Line 18 / Line 19 x 100)	tted Prior to			:	•	
21. Limit Personal Property to the Prior Year Ceiling [Lower of Line 20 (Personal Property) or Line 14 (Personal Property)]	al 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	9 of the Tax Rate S	ummary			•	

Tax Rate Form A, Page 2 of 4

(20__)

A PARTY OF	PRO FORMA - STATE AUD
	Tax Rate Form A
	For Political Subdivisions Other
	Name of Dollston Cultaining

ITOR'S REVIEW OF DATA SUBMITTED

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

THE STATE OF	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
	The final version of this form MUST be sent	The final version of this form MUST he sent to the County Clerk to forward to the State Auditor's Office.	ditor's Office.
	Computation of reassessment growth and rate for	Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137,073, RSMo.	ion 137.073, RSMo.
ation on this ;	ation on this page takes into consideration any voluntary reduction(s) taken in the its tax rate, it can hold a public bearing and pass a resolution, a policy state	in provious even numbered year(s). If in an even numbered year senent, or an ordinance justifying its action mior to setting and	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 plass a resolution, a policy statement, or an other necessity in parties and expression is tax rate. The information on the recession of the property of t

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

		(a)	(b) Real Estate	(5)	(d) Personal		(Prior Method)
		Residential	Agricultural	Commercial	Property	Total	Sangre Kate Calculation
	Calculate Revised Rate(s)						
24	24. Tax Revenue [(Line 1 x Line 23) /100]						
25	25. Total Assessed Valuation [Line 1 (Total)]						
26	26. Blended Rate [Line 24 (Total) / Line 25 x 100]						
27	27. Revenue Difference due to the multi rate calculation [Line 24 (Total) - Uine 24 (Prior Method)]						
28	28. Rate(s) to be Revised						1
	Note: Kevision C.an Not Increase Fersonal Property Rate [(IfTine 27 < or > 0 & Line 23 < Line 23(Prior Method), Then Line 23, Otherwise 0]	Sate 3, Otherwise 0]					
29	29. Current Year Adjusted Assessed Valuation of Rates being Revised (If Line 28 > 0, Then Line 5, Otherwise 0)	ng Revised			i	1	
20	20 Bolloding Both Committee Committee						

		herwise Round to a 4 - digit rate)
32. Revised Rate (Linc 23 + Line 31)	33. Revised Rate Rounded	(FLine 32 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4 - digit rate)

Calculate Final Blended Rate

^{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

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Tax Rate Form A

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

Purpose of Levy	iditor's Office.
Political Subdivision Code	is form MUST be sent to the County Clerk to forward to the State Anditor's Office. sment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.
Name of Political Subdivision	The final version of this form MUST be ser Computation of reassessment growth and rate

uction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no fonger use the lowered tax rate ceiling to	on, 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	there been no previous voluntary reduction(s) taken in an even numbered year(s).
es into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision of	justifying its action prior to setting and certifying its tax rate. T	action(s) taken in an even numbered y
Information on this page tak	calculate its tax rate, it can b	the cad of these forms provi

	(a)	(b) Real Estate	(5)	(d) Personal		(Prior Method)
	Residential	Agricultural	Commercial	Property	Total	Calculation
For Informational Purposes Only - Impact of the Multi 38. Revenue Calculated Using the Multi Rate Method [(Line 37 x Line 1) / 100]	Iti Rate System					
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	culation					
42. Tax Rate Ceiling (Tax Rate Summary, Line F)						
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]	6 (Total) / Linc 45 (Tot	al) × 190]				
48. Voluntary Reduction (Tax Rate Summary, Line H)						
 Unadjusted Levy (Line 44 - Line 48) 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]	otal) / Line 50 (Total) x	100]		•		
 Sales Tax Reduction (Tax Rate Summary, Line G) 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]	10]		•		

(Form Revised 03-2016)

Tax Rate Form A, Page 4 of 4

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Propression of this form MUST be sent to the County Clerk to forward to the State Auditor's Office. Calculation of New Voter Approved Tax Rate or Tax Rate Increase the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase in an ing tax or approved a new tax. Form B is designed to document the election. Date of Election Ballot Language Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot. Election Results (YES) (NO) Expiration Date Enter the last year the levy will be in effect, if applicable. 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.			Fax Rate Foi	rm B								(20_
The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office. Calculation of New Voter Approved Tax Rate or Tax Rate Increase the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase in an anguax or approved a new tax. Form B is designed to document the election. Date of Election Ballot Language Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot. Election Results (YES) (NO) Expiration Date Enter the last year the levy will be in effect, if applicable. Amount of Increase of or an "Increase by") OR a. Stated Rate Approved by Voters (if this is an existing rate).			For Political	Subdivisions	other T	han Schoo	l Districts V	Vith a Sep	arate R	ate on Each	SubClass	of Prop
The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office. Calculation of New Voter Approved Tax Rate or Tax Rate Increase the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase in an anguax or approved a new tax. Form B is designed to document the election. Date of Election Ballot Language Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot. Election Results (YES) (NO) Expiration Date Enter the last year the levy will be in effect, if applicable. Amount of Increase of or an "Increase by") OR a. Stated Rate Approved by Voters (if this is an existing rate).		-	Mana af Dalia			77 - 12-2 7			-	Ch		
Calculation of New Voter Approved Tax Rate or Tax Rate Increase the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase in an ing tax or approved a new tax. Form B is designed to document the election. Date of Election , Ballot Language Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot. Election Results (YES) (NO) Expiration Date Enter the last year the levy will be in effect, if applicable. Amount of Increase of or an "Increase by") OR (An "Increase of or an "Increase by") OR (Stated Rate Approved by Voters (if this is an existing rate).												
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Election Results (YES) (NO) Expiration Date Enter the last year the levy will be in effect, if applicable. 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).	1	Date of Ele	ction ,									
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Amount of Increase Approved by Voters (if this is an increase to an existing rate). (An "Increase of" or an "Increase by") OR Stated Rate Approved by Voters (if this is an existing rate).	1	Election Re	sults						_	(YES)	(NO)
(An "Increase of" or an "Increase by") OR Stated Rate Approved by Voters (if this is an existing rate).	1	Expiration !	Date	will be in affect	ot if amilia	ooblo.			_	(YES)	(NO)
]	Expiration I	Date I year the levy				≥ to an existing	z tste)	_	(YES)	(NO)
(All increase to)	1	Expiration l Enter the las Amount of l	Date 1 year the levy Increase Appr	roved by Voter		s an increase	e to an existing	g rate),	_	(YES)		NO)
)) ((S	Expiration I Enter the las Amount of I (An "Increas Stated Rate	Date 1 year the levy Increase Appr e of" or an "In Approved by	roved by Voter crease by")	rs (if this is	s an increase OR	e to an existing	g rate).			a	NO)
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)) (S	Expiration I Enter the las Amount of I (An "Increas Stated Rate	Date 1 year the levy Increase Appr e of" or an "In Approved by	roved by Voter crease by")	rs (if this is	s an increase OR	e to an existing	g rate).	_		a	NO)
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To formation	

Tax Rate Form B

(20__)

	Name of Political Subdivision	Political Subdivision	Code	Ршро	ose of Levy	
	The final version of this form MUST be Calculation of New Voter Approved Tax			rward to	the State Auditor's	Office.
rish etic	rmation on this page takes into consideration any voluntary reduction(ses to no longer use the lowered tax rate ceiling to calculate its tax rate, on prior to setting and certifying its tax rate. The information on the Infithere been no previous voluntary reduction(s) taken in an even number	it can hold a public hearin ormational Tax Rate Data	g and pass a re	solution, a	policy statement, or an ord	finance justifying its
		Real Estate	·			
	Residential	Agricultural	Comme	rcial	Personal Property	Prior Method
•	Prior Year Tax Rate Ceiling or Voluntarily Reduced Tax Rate Summary, Linc A if Increase to an Existing Rate, Otherwise 0.	Rate to Apply Vote	r Approve	d Increa	se to.	***
	Voter Approved Increased Tax Rate to Adjust If Line 5a > 0, then Line 5a + Line 6b, otherwise, Line 5b.			· · · · ·		
	Adjusted Prior Year Assessed Valuation (Tax Rate Form A. Line 10)				·-·	
	Maximum Prior Year Adjusted Revenue from Property that existed in both years Line 7 x Line 8 / 100					
).	Consumer Price Index (CPI) as Certified by the State Tax Commission					
	Permitted Revenue Growth for CPI (Line 9 x Line 10)				-	
2.	Total Revenue Allowed from the Additional Voter A from property that existed in both years (Line 9 + Line 11)	pproved Increase				
	Adjusted Current Year Assessed Valuation (Form A, Line 5)					
. .	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)					
	Amount of Rate Increase Authorized by Voters for the 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 voter (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 the total assessed valuation at the time of the voter approval increased by the consumer price index (Line 10).	s				
	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)					



Tax Rate Form C

(20__)

			Debt Service
	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
	The final version of this form MUST b	e sent to the County Clerk to fe	orward to the State Auditor's Office.
	Debt Service Calculation for General Ob	ligation Bonds Paid for with Pro-	perty Taxes,
rema levie	ax rate for Debt Service will be considered value in outstanding, and the debt fund reserves do not and collected on a calendar year basis (Janua dar year data.	not exceed the following year's pa	lyments. Since the property taxes are
ŧ.	Total current year assessed valuation obt (Tax Rate Form A, Line 1 Total)	ained from the County Clerk or C	County Assessor.
2.	Amount required to pay debt service req (i.e. Assuming the current year is Year 1, us Include the principal and interest payments plus anticipated fees of any transfer agency	se January - December (Year 2) p due on outstanding general oblig	ayments to complete the (Year 1) Form C) ation bond issues
3.	Estimated costs of collection (collector fer withholdings) and anticipated delinquence estimating un-collectible taxes. (Usually 2%	ies. Experience in prior years is t	ment Fund he best guide for
4.	Reasonable reserve up to one year's paym (i.e. Assuming the current year is Year 1, us It is important that the Debt Service Fund he bonds. Include payments for the year follow	se January - December (Year 3) p ave sufficient reserves to prevent	any default on the
5.	Total required for debt service (Line 2 + 1	Line 3 + Line 4)	M-1
6.	Anticipated balance at end of current cale. Show the anticipated bank or fund balance a current balance minus the amount of any pri 31st plus any estimated investment earnings anticipated collections of this tax into this at	at December 31st of this year (this incipal or interest payments due be due before December 31st). Do	efore December
7.	Property tax revenue required for debt see Line 6 is subtracted from Line 5 because the payments required for the next calendar year year's payments (Line 4). Any current balan- so it is deducted from the total revenues requ	e debt service fund is only allower (Line 2) and the resonable reser- ce in the fund is available to mee	ve of the following
8.	Computation of debt service tax rate [(Lin If [(Line 7 / Line 1) x 100] < 1, then round to	ne 7 / Line 1) x 100] o a 3-digit rate, otherwise round t	o a 4- digit rate.
٠.	Less Voluntary Reduction By Political Su	bdivision	
).	Actual rate to be levied for debt service pr Enter this rate on 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.



Informational Tax Rate Data Summary

(2015)

A. Profile State of the Control of t	en information on ear(s) and follows ep 1 The governits tax rate ep 2 Submit a compart of Year Tax anged or a Volution Year Information and S formational Taxonount of Rate justed to provide	c information that would have been on the line ite this page should not be used in the current year use following steps in an even numbered year, ning body should hold a public hearing and adopt opy of the resolution, policy statement, or ordinary operations as defined in Chapter 137, Funtary Reduction was Taken in a Non-Reass national Tax Rate Data, Line F) Late Computed Pursuant to Article X, Section 137,073 RSMo. If no Voter Approve a Rate Data Form A, Line 37 & Line 23 (Prince Increase Authorized by Voters for Counter the revenue available if applied to the price Rate Form B, Line 16)	Residential RSMo, Revised if Prior Year essment Year. ction 22 of the Missouri d Increase, or Method)] Current Year (If Same Pur	cs to reverse any vent, or an ordinance just for review. Real Estate Agriculture r Data	obuntary reduction(s) ustifying its action g Commerical) taken in prior e	ven numbered and certifying Prior Method
S. C. C. C. C. C. C. C. C. A. A. C. (In	its tax rate ep 2 Submit a c for Year Tax anged or a Volt ior Year Inform Irrent Year R istitution and S formational Tax mount of Rate justed to provid	Rate Ceiling as defined in Chapter 137, Funtary Reduction was Taken in a Non-Reass national Tax Rate Data, Line F) ate Computed Pursuant to Article X, Section 137.073 RSMo. If no Voter Approve a Rate Data Form A, Line 37 & Line 23 (Price Increase Authorized by Voters for Counter available if applied to the price	Residential Residential RSMo, Revised if Prior Year ressment Year. Residential RSMo, Revised if Prior Year ressment Year. Residential RSMo, Revised if Prior Year ressment Year residential RSMo, Revised if Prior Year ressment Year residential Residential	Real Estate Agriculture r Data	Commerical	Personal	Prior Method Single Rate
A. Profile (P	ior Year Tax anged or a Volu- ior Year Inform irrent Year R institution and S formational Tax nount of Rate justed to provid	Rate Ceiling as defined in Chapter 137, Funtary Reduction was Taken in a Non-Reass attional Tax Rate Data, Line F) Late Computed Pursuant to Article X, Secetion 137.073 RSMo. If no Voter Approve a Rate Data Form A, Line 37 & Line 23 (Price Increase Authorized by Voters for Cothe revenue available if applied to the price	Residential RSMo, Revised if Prior Year essment Year. stion 22 of the Missouri d Increase, or Method)] Current Year (If Same Pu	Real Estate Agriculture r Data			
Cl (P 3. Cc [Ir Ac (Ir	anged or a Volution Year Informative and S statistical and S formational Tab sount of Rate justed to provide	untary Reduction was Taken in a Non-Reass ational Tax Rate Data, Line F) Late Computed Pursuant to Article X, Sec ection 137.073 RSMo. If no Voter Approve Rate Data Form A, Line 37 & Line 23 (Pri	RSMo, Revised if Prior Year ressment Year. stion 22 of the Missouri d Increase, or Method)]	Agriculture r Data			
Cl (P 3. Cc [Ir Ac (Ir	anged or a Volution Year Informative and S statistical and S formational Tab sount of Rate justed to provide	untary Reduction was Taken in a Non-Reass ational Tax Rate Data, Line F) Late Computed Pursuant to Article X, Sec ection 137.073 RSMo. If no Voter Approve Rate Data Form A, Line 37 & Line 23 (Pri	RSMo, Revised if Prior Year ressment Year. stion 22 of the Missouri d Increase, or Method)]	Agriculture r Data			
Cl (P 3. Cl Cl Li A. (Ir	anged or a Volution Year Informative and S statistical and S formational Tab sount of Rate justed to provide	untary Reduction was Taken in a Non-Reass ational Tax Rate Data, Line F) Late Computed Pursuant to Article X, Sec ection 137.073 RSMo. If no Voter Approve Rate Data Form A, Line 37 & Line 23 (Pri	essment Year. etion 22 of the Missouri d Increase. or Method)] Current Year (If Same Pu	r Data			
3. Co Co [Ir Ac (Ir	irrent Year R istitution and S formational Tar nount of Rate justed to provid	tate Computed Pursuant to Article X, Seception 137.073 RSMo. If no Voter Approve Rate Data Form A, Line 37 & Line 23 (Print Print Increase, or Method)] Current Year (If Same Pu	rpose)				
Co [Ir A: A: (Ir	nstitution and S formational Tar nount of Rate justed to provid	ection 137.073 RSMo. If no Voter Approve Rate Data Form A, Line 37 & Line 23 (Print Increase Authorized by Voters for Country to the revenue available if applied to the price.	d Increase, or Method)] Current Year (If Same Pu	rpose)		•	
C A: A: (Ir	nount of Rate	Increase Authorized by Voters for C	Current Year (If Same Pu	rpose)			-
_					ercentage of CPI.		- 11-
		re to Maximum Authorized Levy to D	etermine Tax Rate Ceil	ling			
		orized Levy Enter the Most Recent Voter Year Tax Rate Ceiling	Approved Rate		- - · · · · · · · · · · · · · · · · · ·		
		ax Rate Ceiling Maximum Legal Rate to Tax Rate Ceiling (Lower of Line D or Line E)	Comply with Missouri Law	'S			

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

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

Purpose of Levy The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office. Political Subdivision Code Name of Political Subdivision

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

	(a)	(b) Real Estate	(2)	(d) Personal		(Prior Method)
	Residential	Agricultural	Commercial	Property	Total	Single Ivan Calculation
(20) Current Year Assessed Valuation						
Include the current locally and state assessed valuation obtained from	btained from					
the County Clerk, County Assessor, or comparable office	4					
finalized by the local board of equalization.						
Assessed Valuation of New Construction & Improvements	rovements					

Assessed Valuation of New Construction & Improvements 2(a) (b) & (c) - Obtained from the County Clerk or County Assessor $2(d) - [Line\ 1(d) - 3(d) - 6(d) + 7(d) + 8(d)]$

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

(20___) Prior Year Assessed Valuation
Include the prior year locally and state assessed valuation obtained from the County Clerk, County
Assessor or comparable office <u>finalized</u> 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 Informational 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)

Informational Tax Rate Data Form A, Page 1 of 4

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	PRO FORMA - STATE A	Informational Tax Rate	For Political Subdivisions Ott	
:	A PERSON			

'RO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED nformational Tax Rate Data Form A

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Purpose of Levy	State Auditor's Office.	2 and Section 137.073, RSMo.	tows 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 usually wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and following steps in an even numbered year.
Political Subdivision Code	The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.	Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.	have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The integral yeal voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.
wante of Fourical Subdivision	The final version of this form MUST be	Computation of reassessment growth and	tows the information that would have been on the line items for the Porm A stage authority wishes to reverse any voluntary reduction(s) taken in prior every

ed in the current year 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, the numbered year, and 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.

(c) (d) (Prior Method) Personal Circle Boson	Commercial Property Total Collection	10.61								
(a) (b) (c) (c) (c) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	Residential Agricultural Comn					verty	6.			
	Re	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, Linc A)	15. Maximum Prior Year Adjusted Revenue Permitted from property that existed in both years [(Line 13 x Line 14) / 106]	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)	The state of the s

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

 Limit Personal Property to the Prior Year Ceiling [Lower of Line 20 (Personal Property) or Line 14 (Personal Property)]
 Maximum Authorized Levy

Maximum Authorized Levy
Enter the Most Recent Voter Approved Rate
(Informational Tax Rate Data Summary, Line E)
Limit to the Prior Year Maximum Authorized Levy
Lower of Line 20, Line 21 (for Personal Property only), or

23.

Line 22}

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

Informational Tax Rate Data Form A, Page 2 of 4

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

e on Each SubClass of Property
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Purpose of Levy	litor's Office.
Political Subdivision Code	The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office. Computation of reassessment growth and rate for compitance with Article X. Section 22 and Section 137 073. RSM.
Name of Political Subdivision	The final version of this form MUST be sent Computation of reassessment growth and rate f

This form shows the information that would have been on the line items for the Porn A had no voluntary reductions(s) been taken in prior even numbered wear(s). The information on this form should not be used in the	unicss the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following sense 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 institying its artion prior to serving and certificing its ray sour	Med 2. Submits come of the rescalations to the flow Andrews Office Andrews Office and the second of
This form	unicss the	Step 1 - 7	Sien 2

(c) (d) (Prior Method) Real Estate Circle Personal Circle Page	icultural Commercial Property Total Cal	10(4)				
(a) Real	Residential Agric	Calculate Revised Rate(s)	24. Tax Revenue [(Line 1 x Linc 23) /100]	25. Total Assessed Valuation [Line 1 (Total)]	26. Blended Rate [Linc 24 (Total) / Linc 25 x 100]	27. Revenue Difference due to the multi rate calculation. Hine 24 (Total) - Line 24 (Prior Method)

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 < Cor > C
╼

Rates being Revised	
ed A	(If Line $28 > 0$, Then Line 5, Otherwise 0)
29, (_

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

31. Revision to Rate	[If Line $28 > 0$, Then -Line $30 \times Line 27$ / Line 5×100 (limited to -Line 28), Otherwise θ]	
ision	ine 28	
Rev	[If E	
31.		

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)
32.	33.

Rate
Blended
Final
alculate

Tax Revenue [(Line 1 x Line 33) / 100]	Total Assessed Valuation [Line I (Total)]
34.	35.

Informational Tax Rate Data Form A, Page 3 of 4

^{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

SERVICE STATES	PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED	EW OF DATA SUB	MITTED			
	Informational Tax Rate Data Form A					(50)
	For Political Subdivisions Other Than School D	stricts With a Separat	n School Districts With a Separate Rate on Each SubClass of Property	of Property		
	Name of Political Subdivision	Political Subdivision Code	on Code	Purpose of Levy		
	The final version of this form MUST be sent to	he County Clerk to for	be sent to the County Clerk to forward to the State Auditor's Office.	or's Office.		
	Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.	empliance with Article	X, Section 22 and Section	137.073, RSMo.		
This form shows the i unless the taxing auth Step 1 - The governin Step 2 - Submit a cop	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.	had no voluntary reductions(s) en numbered year(s) and follo y statemen, or an ordinance ji itor's Office for review.) been taken in prior even numbs ws the following steps in an eve ustifying its action prior to settin	rred year(s). The information on a numbered year. g and certifying its tax rate.	this form should not be us	ed in the current year
	(e)	(b) Real Estate	(c)	(d) Personal		(Prior Method) Single Rate
	Kesidentia	ntial Agricultural	ral Commercial	Property	Total	Calculation
For Informational Put 38. Revenue Calculated Us (Une 37 x Line 1) / 100]	<u>For Informational Furposes Only - Impact of the Multi Rate System</u> Revenue Calculated Using the Multi Rate Method [(Line 37 x Line 1) / 100]	stem				
39. Revenue Calci [Line 23 (Prior.)	Revenue Calculated Using the Single Rate Method Line 23 (Prior Method) x Line 1) / 100]					
40. Revenue Differen (Line 38 - Line 39)	Revonue Differences Using the Different Methods (Line 38 - Line 39)					,
41. Percent Chang	Percent Change (Line 40 / Line 39)					
For Informat	For Informational Purposes Only - Blended Rate Calculation					
	Tax Rate Ceiling (Tax Rate Summary, Line F)					
 Allowable Recoupment Rate (Tax Rate Sunmary, Line 1) 	oupment Rate					
44. Tax Rate Ceiling J	Tax Rate Ceiling Including Recoupment					
45. Assessed Valuation (Line 1)	ation (Line 1)					
46. Revenue from Tax Rate [(Line 44 x Line 45) / 100]	Revenue from Tax Rate Ceiling Including Recoupment [(Line 44 x Line 45) / 100]					
47. Blended Tax R	Blended Tax Rate Ceiling Including Recoupment [Line 46 (Total) / L	46 (Total) / Line 45 (Total) x 100]			•	
48. Voluntary Red	Voluntary Reduction (Tax Rate Summary, Line H)			ſ		
49. Unadjusted Le	Unadjusted Levy (Line 44 - Line 48)					
50. Assessed Valuation (Line 1)	ation (Line 1)					
51. Revenue from	Revenue from Unadjusted Levy [Line 49 x Line 50 / 100]					
52. Blended Tax R	Blended Tax Rate from the Unadjusted Levy [Linc 51 (Total) / Line 5	otal) / Line 50 (Total) x 100]		•		
	Sales Tax Reduction (Tax Rate Summary, Line G)					
	Adjusted Levy (Line 49 - Line 53)					
	ation (Line 1)					
56. Revenue from	Revenue from Adjusted Levy [Line 54 x Line 55 / 100]					
57. Blended Tax R	Blended Tax Rate from the Adjusted Levy [Line 56 (Total) / Line 55 (Total) x 100]	Total) x 100['		

Informational Tax Rate Data Form A, Page 4 of 4

	Informational Tax Rate Data F	FOR'S REVIEW OF DATA SUI orm B r Than School Districts With a S		(20) SubClass of Proper
	Name of Political Subdivision	Political Subdivision Code	Purpose of Levy	
	The final version of this form MUS Calculation of New Voter Approved		orward to the State Audito	or's Office.
nce the prior isting tax or	r year tax rate computation, some politica approved a new tax. Form B is designed	I subdivisions may have held election to document the election.	ns where voters approved as	n increase in an
Date of	Election			
	Language a sample ballot or state the proposition po	osed to the voters exactly as it appears	ed on the ballot.	
Election	n Results			
			(YES)	(NO)
Expirat	n Results tion Date e last year the levy will be in effect, if ap	plicable.	(YES)	(NO)
Expirat Enter th Amoun	tion Date e last year the levy will be in effect, if ap t of Increase Approved by Voters (if th	is is an increase to an existing rate).		
Expirat Enter th Amoun (An "Inc	ion Date e last year the levy will be in effect, if ap t of Increase Approved by Voters (if the crease of or an "Increase by") Rate Approved by Voters (if this is an e	is is an increase to an existing rate). OR		a
Expirat Enter th Amoun (An "Inc	ion Date e last year the levy will be in effect, if ap t of Increase Approved by Voters (if the crease of or an "Increase by")	is is an increase to an existing rate). OR		a
Expirat Enter th Amoun (An "Inc	ion Date e last year the levy will be in effect, if ap t of Increase Approved by Voters (if the crease of or an "Increase by") Rate Approved by Voters (if this is an e	is is an increase to an existing rate). OR		a
Expirat Enter th Amoun (An "Inc	ion Date e last year the levy will be in effect, if ap t of Increase Approved by Voters (if the crease of or an "Increase by") Rate Approved by Voters (if this is an e	is is an increase to an existing rate). OR		a
Expirat Enter th Amoun (An "Inc	ion Date e last year the levy will be in effect, if ap t of Increase Approved by Voters (if the crease of or an "Increase by") Rate Approved by Voters (if this is an e	is is an increase to an existing rate). OR		a
Expirat Enter th Amoun (An "Inc	ion Date e last year the levy will be in effect, if ap t of Increase Approved by Voters (if the crease of or an "Increase by") Rate Approved by Voters (if this is an e	is is an increase to an existing rate). OR		a
Expirat Enter th Amoun (An "Inc	ion Date e last year the levy will be in effect, if ap t of Increase Approved by Voters (if the crease of or an "Increase by") Rate Approved by Voters (if this is an e	is is an increase to an existing rate). OR		a



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 to forward to the State Auditor's Office.

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.

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 Step I

Real Estate

tax rate

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

Residential Agricultural Commercial Personal Property Prior Method 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. Voter Approved Increased Tax Rate to Adjust

If Line 5a > 0, then Line 5a + Line 6a,

otherwise, Line 5b.

Adjusted Prior Year Assessed Valuation

(Informational Tax Rate Data Form A, Line 10)

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 C urrent 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 lovy 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 Informational Tax Rate Data Summary, Line C if increasing an existing levy, Otherwise, on the Informational 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)

	ax Rate Form G or Political Subdivisions Oth	er Than School Districts With a	Separate Rate o	(20) on Each SubClass of Property
N	ame of Political Subdivision	Political Subdivision	Code	Purpose of Levy
	TION OF ALLOWED RECOU EWITH SECTION 137.073.3(2)	PMENT & CALCULATION OF FI (a) and (b)	IRST YEAR OF I	RECOUPMENT TAKEN
due to clerical correct may document these	tions, the existing tax rate ceilichanges by filing revised cop	ng may be revised to compensate for	or the changes des r each year that i	Commission or a judicial court or a scribed above. A political subdivision is affected. These changes should be
		ed to the prior year(s) tax rate forms with the State Auditor before or at t		
entitled to receive fo		he revisions. The steps below deter		c years to recoup the revenues it wa ment is permissible and document t
Start with the oldest	prior year (if applicable) and	work forward to the present.		
Please provide a write for the recoupment pr		ow (or by attaching an explanation)	as to why the pol-	itical subdivision would be eligible
			•	
ERTIFICATION the undersigned h	ereby do certify that the data	set forth below is true and accura	te to the best of	my knowledge and belief.
lame of Political St	ubdivision	(Telephone)	-	(Signature)
			_	

	Tax Rate Form G For Political Subdivisions Other	Than School	Districts With a	Separate Rate o	n Each SubClass	(20) of Property
	Name of Political Subdivision	Pol	itical Subdivision	Code	Purpose of Levy	
	CULATION OF ALLOWED RECOUP ANCE WITH SECTION 137.073.3(2)(a)		CULATION OF FI	IRST YEAR OF }	RECOUPMENT TA	KEN
	COMPLETE LINES I THROUGH 13 F Y OF THIS PAGE FOR CALCULATIN —			OURTH OR OLD	ER PRIOR YEAR(Personal	S) Total
After the cha	tate & Locally Assessed Valuation anges to 20_ tax rate have been made. ax Rate Form A, Line 1 Total)	Kiskiciiiai	Agricultural	Commercial	Property	10121
After the revi	ax Rate Ceiling sion to the assessed valuation was made. k Rate Summary, Line F)					
	armissible State & Locally Assessed nue [(Line 1 x Line 2)/100]	····				
4. Revised Sta (Line 1)	ate & Locally Assessed Valuation —					
•••	Yax Rate Ceiling (Certified) ax Rate Summary, Line F)					
	& Locally Assessed Revenue Produced [(Line 4 x Line 5) / 100]		·		-	
7. Total Lost i (Line 3 - Li	Revenue Allowed to be Recouped ine 6)	,				
	Total Lost Revenue (Line 7) to Zero 0, Then 0, Otherwise Line 7)					
	Due to Limiting Loss to Zero (Allocated) - Line 8 (Total)]	e Difference to S	ubclass if Line 8 > 0)		
	cally Assessed Valuation s If Line 8 > 0 ne 8 > 0					
	atio of Line 10 ssed valuation of each subclass Line 10/Line 10 (Total)]					
Based on th	ne Difference on Line 9 ne Relative Ratio on Line 11 al) x Line 11]					
(Line 8 · Li	Lost Revenue Allowed to be Recoupe ne 12)	d				

(Tax Rate Form G For Political Subdivisions Ott	her Than Schoo	ol Districts With a	Separate Rate o	on Each SubClas	(20_ s of Property
	Name of Political Subdivision	Po	olitical Subdivision	Code	Purpose of Levy	·
IN FC	ITIAL CALCULATION OF ALLOWED RECOU OR COMPLIANCE WITH SECTION 137.073.3(2)	JPMENT & CAI (a) and (b)	CULATION OF F	IRST YEAR OF I	RECOUPMENT T	AKEN
YE	AR 20 COMPLETE LINES I THROUGH 13	3 FOR THE SEC	OND PRIOR YEA	R (IF APPLICABI	LE) Personal	
		Residential	Agricultural	Commercial	Property	Total
1.	Revised State & Locally Assessed Valuation After the changes to 20tax rate(s) have been made. (Revised Tax Rate Form A, Line Total)	******				
2.	Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary, Line F)					_
3.	Revised Permissible State & Locally Assessed Tax Revenue {(Line 1 x Line 2)/100]					
4.	Revised State & Locally Assessed Valuation (Line 1)					
5.	Original Tax Rate Ceiling (Certified) (Original Tax Rate Summary, Line F)		·			
6.	Total State & Locally Assessed Revenue Actually Produced [(Line 4x Line 5) / 100]					
	Total Lost Revenue Allowed to be Recouped (Line 3 - Line 6)					
8.	Limit the Total Lost Revenue (Line 7) to Zero (If Line 7 < 0, Then 0, Otherwise Line 7)					
9.	Difference Due to Limiting Loss to Zero (Alloca [Line 7 (Total) - Line 8 (Total)]	de Difference to Su	abclass if Line 8 > 0)			
10.	Revised Locally Assessed Valuation of Subclass If Line 8 > 0) (Line 1 IF Line 8 > 0)					
11.	Relative Ratio of Line 10 Ratio of assessed valuation of each subclass to the total, [Line 10 / Line 10 (Total)]					,,,
12.	Allocate the Difference on Line 9 Based on the Relative Ratio on Line 11 [Line 9 (Total) x Line 11]					

13. Total (20__) Lost Revenue Allowed to be Recouped (Line 8 – Line 12)

N	Name of Political Subdivision		itical Subdivision	Code	Purpose of Levy		
INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)							
EAR 20 COM	PLETE LINES 1 THROUGH 13	FOR THE PRIC	OR YEAR (IF APP) Real Estate	LICABLE)	Personal		
After the changes to	Locally Assessed Valuation 20_ tax rate(s) have been made. e Form A, Line 1 Total)	Residential	Agricultural	Commercial	Property	Total	
	te Coiling to the assessed valuation was made. Summary, Line F)						
	ble State & Locally Assessed Line 1 x Line 2) / 100]						
Revised State & I (Line 1)	ocally Assessed Valuation		-				
Original Tax Rate	te Ceiling (Certified) Summary, Line F)						
	ocally Assessed Revenue red [(Line 4x Line 5) / 100]						
Total Lost Reven (Line 3 - Line 6)	ue Allowed to be Recouped						
	ost Revenue (Line 7) to Zero in 0, Otherwise Line 7)						
Difference Due t [Line 7 (Total) - L	o Limiting Loss to Zero (Allocatine 8 (Total)]	e Difference to Sul	oclass if Line 8 > 0)				
. Revised Locally of Subclass If L (Line 1 IF Line 8	•						
	of Line 10 valuation of each subclass 10 / Line 10 (Total)]						
	ference on Line 9 ative Ratio on Line 11 Line [1]						
Total (20) Los (Linc 8 - Line 12	st Revenue Allowed to be Recoup)	ed					

Name of Political Subdivision Political Subdivision Code Political Subdivis	Purpose of Levy	
Real Estate Residential Agricultural Commercial [4. Total Revenue Loss Allowed to be Recouped (Summation of Line 13 for Each Year Recouping) [5. Revenue Desired to Recoup in Current Year (Do Not Enter Less than Line 13 of the Third Prior Year Nor More than Line 14) [6. Total Current Year (20) State & Locally Assessed Property [Current (20) Tax Rate Form A, Line 1] [7. Rate(s) to be Levied to Partially or Fully Recoup the Loss [(Line 15/Line 16) x 100] [8. Portion of revenue on Line 13 of the Second Prior Year (20) reserved for second year of recoupments.	COUPMENT TA	
Real Estate Residential Agricultural Commercial 4. Total Revenue Loss Allowed to be Recouped (Summation of Line 13 for Each Year Recouping) 5. Revenue Desired to Recoup in Current Year (Do Not Enter Less than Line 13 of the Third Prior Year Nor More than Line 14) 6. Total Current Year (20) State & Locally Assessed Property [Current (20) Tax Rate Form A, Line 1] 7. Rate(s) to be Levied to Partially or Fully Recoup the Loss [(Line 15/Line 16) x 100] Complete lines 18 and 19 IF Line 15 is less than Line 14 form H will Need to be Completed to Continue this Recoupment in the 2nd or 3rd Year 8. Portion of revenue on Line 13 of the Second Prior Year (20) reserved for second year of recoupment		KEN
Residential Agricultural Commercial 4. Total Revenue Loss Allowed to be Recouped (Summation of Line 13 for Each Year Recouping) 5. Revenue Desired to Recoup in Current Year (Do Not Enter Less than Line 13 of the Third Prior Year Nor More than Line 14) 6. Total Current Year (20) State & Locally Assessed Property [Current (20) Tax Rate Form A, Line 1] 7. Rate(s) to be Levied to Partially or Fully Recoup the Loss [(Line 15/Line 16) x 100] complete lines 18 and 19 IF Line 15 is less than Line 14 orm H will Need to be Completed to Continue this Recoupment in the 2nd or 3rd Year 8. Portion of revenue on Line 13 of the Second Prior Year (20) reserved for second year of recoupment	Parra and	
4. Total Revenue Loss Allowed to be Recouped (Summation of Line 13 for Each Year Recouping) 5. Revenue Desired to Recoup in Current Year (Do Not Enter Less than Line 13 of the Third Prior Year Nor More than Line 14) 6. Total Current Year (20) State & Locally Assessed Property [Current (20) Tax Rate Form A, Line 1] 7. Rate(s) to be Levied to Partially or Fully Recoup the Loss [(Line 15/Line 16) x 100] complete lines 18 and 19 IF Line 15 is less than Line 14 corm H will Need to be Completed to Continue this Recoupment in the 2nd or 3rd Year 8. Portion of revenue on Line 13 of the Second Prior Year (20) reserved for second year of recoupment	Personal Property	Total
Nor More than Line 14) 6. Total Current Year (20) State & Locally Assessed Property [Current (20) Tax Rate Form A, Line 1] 7. Rate(s) to be Levied to Partially or Fully Recoup the Loss [(Line 15/Line 16) x 100] complete lines 18 and 19 IF Line 15 is less than Line 14 corm H will Need to be Completed to Continue this Recoupment in the 2nd or 3rd Year 8. Portion of revenue on Line 13 of the Second Prior Year (20) reserved for second year of recoupment	rioutry	1012
[Current (20) Tax Rate Form A, Line 1] 7. Rate(s) to be Levied to Partially or Fully Recoup the Loss [(Line 15/Line 16) x 100] complete lines 18 and 19 IF Line 15 is less than Line 14 commander that the second prior Year (20) reserved for second year of recoupment		
[Current (20) Tax Rate Form A, Line 1] 7. Rate(s) to be Levied to Partially or Fully Recoup the Loss [(Line 15/Line 16) x 100] complete lines 18 and 19 IF Line 15 is less than Line 14 complete lines 18 and to be Completed to Continue this Recoupment in the 2nd or 3rd Year 3. Portion of revenue on Line 13 of the Second Prior Year (20) reserved for second year of recoupment		
7. Rate(s) to be Levied to Partially or Fully Recoup the Loss [(Line 15/Line 16) x 100] complete lines 18 and 19 IF Line 15 is less than Line 14 complete lines 18 and to be Completed to Continue this Recoupment in the 2nd or 3rd Year 3. Portion of revenue on Line 13 of the Second Prior Year (20) reserved for second year of recoupment		
complete lines 18 and 19 IF Line 15 is less than Line 14 form H will Need to be Completed to Continue this Recoupment in the 2nd or 3rd Year 8. Portion of revenue on Line 13 of the Second Prior Year (20) reserved for second year of recoupment		
complete lines 18 and 19 IF Line 15 is less than Line 14 form H will Need to be Completed to Continue this Recoupment in the 2nd or 3rd Year 8. Portion of revenue on Line 13 of the Second Prior Year (20) reserved for second year of recoupment		
orm H will Need to be Completed to Continue this Recoupment in the 2nd or 3rd Year 3. Portion of revenue on Line 13 of the Second Prior Year (20) reserved for second year of recoupmen		
orm H will Need to be Completed to Continue this Recoupment in the 2nd or 3rd Year 3. Portion of revenue on Line 13 of the Second Prior Year (20) reserved for second year of recoupmen		
	at	

Name of Political Subdiv	ision Poli	tical Subdivision C	ode Po	arpose of Levy	
Assessment reductions ordered after tax rates evied in a subsequent year to replace the reviewenue lost in one year. A three-year period evenues. Tax Rate Form H is used to docum Before completion of this form, Tax COMPUTATION OF RECOUPMENT RAT	enue lost (see Tax Rate I following the year in we cut the revenue remaining k Rate Form G mu	Form G). A political vhich the loss occur reg to be recouped as	al subdivision may ned is allowed by and the allowable rea	choose not to fully statute for recoupin coupment rate wher	recoup the
OWIPOTATION OF RECOUPMENT RAT	E = Residentíal	Agricultural	Commercial	Personal	Total
Total Revenue Lost Due to Assessment (Calculated in a previous year on Tax Rate F	Reductions	- ig-tvaturii		Tetaonar	
Revenue Recouped in Prior Year(s) Year a. Assessed Valuation					·
b. Recoupment Rate (Certified)		,	<u></u>		
c. Revenue Recouped ((Linc 2a x 2b) / 100					
Year d. Assessed Valuation					
e. Recoupment Rate (Certified)					
f. Revenue Recouped [(Line 2d x 2e) / 100					
Total Revenue Recouped in Prior Year (Line 2c + Line 2f)	(s)				
Revenue Remaining to be Recouped (Line 1 - Line 3)					
Revenue Desired to be Recouped in the The law provides for recoupment no furth third prior year. Any lost revenue from the not recouped will be waived. (Must be <	ner back than the ne third prior year				
. Total Current Year Assessed Valuation Obtained from the County Clerk or Assesso (Tax Rate Form A, Line 1)	-				
. Rate(s) to be Levied to Partially or Full the Lost Revenue [(Line 5 / Line 6) x 10		·			
ERTIFICATION the undersigned hereby do certify that the	e data set forth below i	s true and accurate	to the best of my	knowledge and b	pelicf.
ame of Political Subdivision	(Telephone)	·	(Signature)	
olitical Subdivision No.	(Date)	· .	(Print Name)	

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

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE OF PUBLIC HEARING AND NOTICE TO SUBMIT COM-MENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Missouri State Auditor's Office, Attention: Paul Harper, PO Box 869, Jefferson City, Missouri 65102 or email to rules@auditor.mo.gov. To be considered, comments must be received by June 6, 2016. A public hearing is scheduled for 10:00 a.m. on June 3, 2016, at the Harry S Truman Office Building, Room 493/494, 301 West High Street, Jefferson City, Missouri 65101.

SPECIAL NEEDS: If you have any special needs addressed by the Americans with Disabilities Act, please notify the Missouri State Auditor's Office at (573) 751-4213 at least five (5) working days prior to the hearing.

Title 20—DEPARTMENT OF INSURANCE, FINANCIAL INSTITUTIONS AND PROFESSIONAL REGISTRATION

Division 2255—Missouri Board for Respiratory Care Chapter 1—General Rules

PROPOSED AMENDMENT

20 CSR 2255-1.040 Fees. The board is amending subsections (1)(A) and (1)(B).

PURPOSE: The Missouri Board for Respiratory Care is statutorily obligated to enforce and administer the provisions of section 334.850, RSMo. Pursuant to section 334.850, RSMo, the board shall set by rule the appropriate amount of fees so that the revenue produced is sufficient, but not excessive, to cover the cost and expense to the committee for administering the provisions of sections 334.800-334.930, RSMo. Therefore, the board is reducing the fees associated with licensure.

- (1) The following fees are established by the Division of Professional Registration:
 - (A) Application for Licensure as a Respiratory Care Practitioner (Including Reciprocity Applications)

AUTHORITY: section 334.840.2, RSMo 2000, and section 334.850, RSMo Supp. 2013. This rule originally filed as 4 CSR 255-1.040. Emergency rule filed June 25, 1998, effective July 6, 1998, expired Feb. 25, 1999. Original rule filed June 25, 1998, effective Jan. 30, 1999. For intervening history, please consult the Code of State Regulations. Emergency amendment filed April 1, 2016, effective April 11, 2016, expires Jan. 18, 2017. Amended: Filed April 1, 2016.

PUBLIC COST: This proposed amendment will cost state agencies or political subdivisions approximately four thousand five hundred twenty dollars (\$4,520) annually for the life of the rule. It is anticipated that the costs will recur for the life of the rule, may vary with inflation, and are expected to increase at the rate projected by the Legislative Oversight Committee.

PRIVATE COST: This proposed amendment will save private entities approximately four thousand five hundred twenty dollars (\$4,520) annually for the life of the rule. It is anticipated that the costs will recur for the life of the rule, may vary with inflation, and are expected to increase at the rate projected by the Legislative Oversight Committee.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Board for Respiratory Care, Attention: Vanessa Beauchamp, PO Box 1335, Jefferson City, MO 65102, by facsimile to (573) 526-3489, or via email to rcp@pr.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

PUBLIC ENTITY FISCAL NOTE

I. RULE NUMBER

Title 20 - Department of Insurance, Financial Institutions, and Professional Registration Division 2255 - Missouri Board for Respiratory Care Chapter 1 - General Rules PROPOSED AMENDMENT - 20 CSR 2255-1.040 Fees

II. SUMMARY OF FISCAL IMPACT

Affected Agency or Political Subdivision	Estimated Loss of Revenue	
Missouri Board for Respiratory Care		\$4,520.00
	Total Loss of Revenuc Annually for the Life of the Rule	\$4,520.00

III. WORKSHEET

See Private Entity Fiscal Note.

IV. ASSUMPTION

1. The total loss of revenue is based on the cost savings to private entities reflected in the Private Fiscal Note filed with this rule.

PRIVATE ENTITY FISCAL NOTE

I. RULE NUMBER

Title 20 - Department of Insurance, Financial Institutions, and Professional Registration Division 2255 - Missouri Board for Respiratory Care Chapter 1 - General Rules PROPOSED AMENDMENT - 20 CSR 2255-1.040 Fees

II. SUMMARY OF FISCAL IMPACT

Estimate the number of entities by class which would likely be affected by the adoption of the proposed amendment:	Classification by type of the business entities which would likely be affected:	Estimated biennial cost savings with compliance of the amendment by affected entities:
300	Respiratory Care Practitioner Application Fee - \$15 Decrease	\$4,500.00
1	Respiratory Care Practitioner Temporary Permit Fee - \$20 Decrease	\$20.00
	Estimated Annual Cost Savings for the Life of the Rule	\$4,520.00

III. WORKSHEET

See table above.

IV. ASSUMPTIONS

- 1. The board estimates 300 applicants for respiratory care therapist licensure and 1 applicant for temporary respiratory care permit licensure.
- It is anticipated that the total savings will recur annually for the life of the rule, may vary with inflation, and is expected to increase at the rate projected by the Legislative Oversight Committee.
- 3 The Missouri Board for Respiratory Care is statutorily obligated to enforce and administer the provisions of sections 334.850, RSMo. Pursuant to section 334.850, RSMo, the board shall set by rule the appropriate amount of fees so that the revenue produced is sufficient, but not excessive, to cover the cost and expense to the committee for administering the provisions of Chapter 334.800-334.930, RSMo. Therefore, the board is reducing the fees associated with renewal.

Title 20—DEPARTMENT OF INSURANCE, FINANCIAL INSTITUTIONS AND PROFESSIONAL REGISTRATION

Division 2267—Office of Tattooing, Body Piercing, and Branding Chapter 2—Licensing Requirements

PROPOSED RULE

20 CSR 2267-2.032 Military Training to Meet Requirements for Licensure

PURPOSE: This rule requires the division to accept evidence of military education, training, or service to be applied toward the requirements for licensure.

- (1) Any applicant for licensure may, as part of the evidence of meeting the requisite educational and/or training requirements for licensure, submit evidence of military experience as a member of the military.
- (2) The division shall review the evidence submitted and, if appropriate, make additional inquiry of the applicant to determine the scope and duties of the military experience to determine whether the military experience shall be counted towards the qualifications for licensure.
- (3) In its review of the military experience, the division shall evaluate the content and nature of the military experience to determine whether that military experience shall count towards the education, training, or service requirements for licensure. The division shall construe liberally the military experience in determining whether it will count towards the education, training, or service requirements for licensure.
- (4) "Military experience" shall mean education, training, or service completed by an applicant while a member of the United States armed forces or reserves, the national guard of any state, the military reserves of any state, or the naval militia of any state.

AUTHORITY: sections 324.007 and 324.522, RSMo Supp. 2013. Original rule filed March 29, 2016.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Office of Tattooing, Body Piercing, and Branding, PO Box 1335, Jefferson City, MO 65102, via facsimile at (573) 526-3489, or via email at tattoo@pr.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

Title 20—DEPARTMENT OF INSURANCE, FINANCIAL INSTITUTIONS AND PROFESSIONAL REGISTRATION

Division 2267—Office of Tattooing, Body Piercing, and Branding Chapter 2—Licensing Requirements

PROPOSED RULE

Military Members

PURPOSE: This rule sets forth the procedures for licensees and registrants who are members of any United States or State of Missouri military, pursuant to section 41.950, RSMo, who have served on active military duty, pursuant to section 41.950, RSMo. Specifically, the rule sets forth procedures for the renewal of a license or registration, for completing obligations of the division, and for discipline of a license or registration.

- (1) Any individual holding a current license or registration that is engaged in the performance of active military duty who has their license or registration lapse while performing such military service, may renew or reinstate such license or registration without penalty by—
- (A) Filing with the division a Notice of Active Military Duty on a form provided by the division or by written communication accepted by the division that shall be signed and dated by the individual and shall contain the individual's name, address, the type of license or registration, license or registration number, and the date of active duty activation, and shall be accompanied by a copy of the individual's active duty orders or other evidence sufficient for the division to determine the dates of active military duty; and
- (B) Filing such Notice of Active Military Duty or accepted written communication with the division no later than sixty (60) days after completion of the active duty military service.
- (2) Upon receipt and approval of the Notice of Active Military Duty or accepted written communication, the division shall reinstate the individual's license or registration with no further requirements.
- (3) If a licensee or registrant fails to take any required action or fails to meet any required obligation of the division while the licensee or registrant is on active military duty, the licensee or registrant shall have at least one hundred eighty (180) days after the end of his or her active military duty to take those actions or fulfill those obligations before any administrative action can be taken by the division.
- (4) If the division desires to initiate disciplinary action, administrative action, or any other proceeding where the licensee or registrant is a necessary party and the licensee or registrant is on active military duty, the division shall stay such action or proceeding until at least sixty (60) days after the licensee or registrant returns from active duty.

AUTHORITY: sections 41.950 and 324.522, RSMo Supp. 2013. Original rule filed March 29, 2016.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Office of Tattooing, Body Piercing, and Branding, PO Box 1335, Jefferson City, MO 65102, via facsimile at (573) 526-3489, or via email at tattoo@pr.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.