



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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

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

- Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

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

Informational Tax Rate Summary Information

- A. Prior Year Tax Rate Ceiling (Prior Year Informational Tax Rate Data, Line F)
B. Current Year Rate Computed (Informational Tax Rate Form A, Line 18 below)
C. Amount of Increase Authorized by Voters for Current Year (Informational Tax Rate Data 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)



Tax Rate Form G

(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

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

If assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a judicial court or are due to clerical corrections, the existing tax rate ceiling may be revised to compensate for the changes described above. A political subdivision may document these changes by filing revised copies of each of the tax rate forms for each year that is affected. These changes should be clearly marked on the revised forms and a written explanation of the revised should be attached.

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

After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the prior year(s) affected by the revisions. The steps below determine if a recoupment is permissible and document to what extent the political subdivision desires to recoup in the current year.

Start with the oldest prior year (if applicable) and work forward to the present.

Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process.

[Large empty rectangular box for written explanation]

CERTIFICATION

I, the undersigned hereby do certify that the data set forth on the accompanying forms is true and accurate to the best of my knowledge and belief.

Name of Political Subdivision

(Telephone)

(Signature)

Political Subdivision Code

(Date)

(Print Name)

Purpose of Levy



Tax Rate Form G

(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 _____

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

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

	Prior Year (2 0)	Second Prior Year (2 0)	Third Prior Year (2 0)
1. Revised State & Locally Assessed Valuation After the changes to prior year(s) (Revised Tax Rate Form A, Line 1 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 and Locally Assessed Tax Revenue [(Line 1 x Line 2)/100]	_____	_____	_____
4. Revised State & Locally Assessed Valuation (Form G, Line 1 Total)	_____	_____	_____
5. Original tax rate ceiling (Certified) (Original Tax Rate Summary, Line F)	_____	_____	_____
6. Total State and Locally Assessed Tax Revenue Actually Produced [(Line 4 x Line 5)/100]	_____	_____	_____
7. Total Lost Revenue Allowed to be Recouped (Line 3 - Line 6)	_____	_____	_____
8. Total Revenue Loss (Total of Line 7).	_____	_____	_____
9. Revenue Desired to Recoup in Current Year Revenue the political subdivision chooses to recoup in the current year. (Do Not Enter Less than Line 7 for the Third Prior Year (20__) Nor More than Line 8)	_____	_____	_____
10. Total Current Year (20__) State and Locally Assessed Valuation [Current (20__) Tax Rate Form A, Line 1]	_____	_____	_____
11. Rate to be Levied to Partially or Fully Recoup the Loss [(Line 9 / Line 10) x 100] Enter this rate on the current year (20__) Tax Rate Summary, Line 1.	_____	_____	_____

Complete Lines 12 and 13 IF Line 9 is less than Line 8

Form H will need to be completed to continue this recoupment in the 2nd & / or 3rd Year

12. Portion of revenue on Line 7 for 2nd prior year 20__ reserved for second year of recoupment	_____
13. Portion of revenue on Line 7 for prior year 20__ reserved for second or third year of recoupment	_____



Tax Rate Form H
For Political Subdivisions Other Than School Districts Levying a Single Rate on ALL PROPERTY

(20__)

Name of Political Subdivision Political Subdivision Code Purpose of Levy

Assessment reductions ordered after tax rates are set may result in a loss of revenue. In certain instances, a separate recoupment rate may be levied in a subsequent year to replace the revenue lost (see Tax Rate Form G). A political subdivision may choose not to fully recoup the revenue lost in one year. A three-year period following the year in which the loss occurred is allowed by statute for recouping the lost revenues. Tax Rate Form H is used to document the revenue remaining to be recouped and the allowable recoupment rate when there is a carry over.

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

COMPUTATION OF RECOUPMENT RATE

1. **Total revenue lost due to assessment reductions from Tax Rate Form G, Line 8** (Form G was completed in a previous year) _____
2. **Revenue recouped in prior years**
 - a. $\frac{[(\text{Year}) \text{ (Assessed Valuation)} \times \text{Recoupment Rate}]}{100}$ _____
 - b. $\frac{[(\text{Year}) \text{ (Assessed Valuation)} \times \text{Recoupment Rate}]}{100}$ _____
3. **Total revenue recouped in prior years**
(Line 2a + Line 2b) _____
4. **Revenue remaining to be recouped**
(Line 1 - Line 3) _____
5. **Revenue desired to be recouped in the current year** _____
6. **Total current year assessed valuation**
Obtained from the County Assessor or County Clerk
(Tax Rate Form A, Line 1 Total) _____
7. **Recoupment rate for the current year**
[(Line 5 / Line 6) x 100] _____

CERTIFICATION

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

(Signature) (Date)

(Print Name) (Telephone)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate 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 _____
The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

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	Prior Method
	Residential	Agriculture	Commerical
		Property	Single Rate
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, <u>if no Voter Approved Increase</u> . [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 School District taken from Tax Rate Ceiling (Line F). WARNING: A Voluntary Reduction taken in an Even-Numbered Year Will Lower the Tax Rate Ceiling for the Following Year	_____	_____	_____
I. Plus Allowable Recoupment Rate added to Tax Rate Ceiling (Line F) If Applicable (Attach Form G or H)	_____	_____	_____
J. Tax Rate To Be Levied (Line F - Line G1 - Line G2 - Line H + Line I)	_____	_____	_____
AA. Rate to be Levied For Debt Service If Applicable (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 hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.
Please complete Line G through BB, sign this form, and return to the County Clerk(s) for final certification.

(Date)	(Signature)	(Print Name)	(Telephone)
Proposed rate to be entered on tax books by County Clerk			
Based on Certification from the Political Subdivision:			
Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section.			
	Lines:	J	_____
		AA	_____
		BB	_____
(Date)	(County Clerk's Signature)	(County)	(Telephone)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

(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.

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)						



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

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

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

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 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.

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

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

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

(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.

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

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

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

For Informational Purposes Only - Impact of the Multi Rate System

- 38. Revenue Calculated Using 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 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]



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 to forward to the State Auditor's Office.
Calculation of New Voter Approved Tax Rate or Tax Rate Increase

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

1. **Date of Election** _____

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

3. **Election Results** _____
(YES) (NO)

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

5. **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 to forward to the State Auditor's Office.
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**
(Tax Rate 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 to forward to the State Auditor's Office.

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

(2015)

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	Commerical		

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

(Prior Year Informational Tax Rate Data, 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 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 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.

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

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





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

(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.

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

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

	(a)			(b)		(c)	(d)	(Prior Method) Single Rate Calculation
	Residential	Agricultural	Commercial	Real Estate	Personal Property	Commercial	Personal Property	
11. Percentage Increase in Adjusted Valuation of existing property in the current year over the prior year's assessed valuation [(Line 5 - Line 10) / Line 10] x 100								
12. Increase in Consumer Price Index Certified by the State Tax Commission								
13. Adjusted Prior Year Assessed Valuation (Line 10)								
14. (20__) Prior Year 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 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 Tax Rate Data Summary								

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 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.

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

	(a) 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 & 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 _____



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 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.

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

	(a) Residential	(b) Real Estate	(c) Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation
For Informational Purposes Only - Impact of the Multi Rate System						
38. Revenue Calculated Using 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 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]						



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 to forward to the State Auditor's Office.
Calculation of New Voter Approved Tax Rate or Tax Rate Increase

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

1. **Date of Election**

2. **Ballot Language**

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

3. **Election Results**

(YES)

(NO)

4. **Expiration Date**

Enter the last year the levy will be in effect, if applicable.

5. **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).
(An "Increase to")

a. _____

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 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.

- 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 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)	_____	_____	_____	_____	_____



Tax Rate Form G

(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

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

If assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a judicial court or are due to clerical corrections, the existing tax rate ceiling may be revised to compensate for the changes described above. A political subdivision may document these changes by filing revised copies of each of the tax rate forms for each year that is affected. These changes should be clearly marked on the revised forms and a written explanation of the revised should be attached.

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

After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the prior year(s) affected by the revisions. The steps below determine if a recoupment is permissible and document to what extent the political subdivision desires to recoup in the current year.

Start with the oldest prior year (if applicable) and work forward to the present.

Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process.

[Large empty rectangular box for written explanation]

CERTIFICATION

I, the undersigned hereby do certify that the data set forth below is true and accurate to the best of my knowledge and belief.

Name of Political Subdivision

(Telephone)

(Signature)

Political Subdivision No.

(Date)

(Print Name)



Tax Rate Form G

(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 _____

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

YEAR 20__ - COMPLETE LINES 1 THROUGH 13 FOR THE THIRD PRIOR YEAR (IF APPLICABLE)

MAKE A COPY OF THIS PAGE FOR CALCULATING A RECOUPMENT OF THE FOURTH OR OLDER PRIOR YEAR(S)

	Real Estate			Personal Property	Total
	Residential	Agricultural	Commercial		
1. Revised State & Locally Assessed Valuation After the changes to 20__ tax rate have been made. (Revised Tax Rate Form A, Line 1 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 4 x Line 5) / 100]	_____	_____	_____	_____	_____
7. 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 (Allocate Difference to Subclass if Line 8 > 0) [Line 7 (Total) - Line 8 (Total)]	_____	_____	_____	_____	_____
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)	_____	_____	_____	_____	_____



Tax Rate Form G

(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

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

YEAR 20__ - COMPLETE LINES 1 THROUGH 13 FOR THE SECOND PRIOR YEAR (IF APPLICABLE)

	Real Estate			Personal	Total
	Residential	Agricultural	Commercial	Property	
1. Revised State & Locally Assessed Valuation After the changes to 20__ tax rate(s) have been made. (Revised Tax Rate Form A, Line 1 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 4 x Line 5) / 100]					
7. 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 (Allocate Difference to Subclass if Line 8 > 0) [Line 7 (Total) - Line 8 (Total)]					
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)					



Tax Rate Form G

(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

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

YEAR 20__ - COMPLETE LINES 1 THROUGH 13 FOR THE PRIOR YEAR (IF APPLICABLE)

	Real Estate			Personal	Total
	Residential	Agricultural	Commercial	Property	
1. Revised State & Locally Assessed Valuation After the changes to 20__ tax rate(s) have been made. (Revised Tax Rate Form A, Line 1 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 4 x Line 5) / 100]					
7. 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 (Allocate Difference to Subclass if Line 8 > 0) [Line 7 (Total) - Line 8 (Total)]					
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)					



Tax Rate Form G

(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 _____

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

DETERMINATION OF RECOUPMENT RATE(S)

	Real Estate			Personal	Total
	Residential	Agricultural	Commercial	Property	
14. Total Revenue Loss Allowed to be Recouped (Summation of Line 13 for Each Year Recouping)	_____	_____	_____	_____	_____
15. Revenue Desired to Recoup in Current Year (Do Not Enter Less than Line 13 of the Third Prior Year Nor More than Line 14)	_____	_____	_____	_____	_____
16. Total Current Year (20__) State & Locally Assessed Property [Current (20__) Tax Rate Form A, Line 1]	_____	_____	_____	_____	_____
17. 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

18. Portion of revenue on Line 13 of the Second Prior Year (20__) reserved for second year of recoupment _____

19. Portion of revenue on Line 13 of the Prior Year (20__) reserved for second or third year of recoupment _____



Tax Rate Form H (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 _____

Assessment reductions ordered after tax rates are set may result in a loss of revenue. In certain instances, a separate recoupment rate may be levied in a subsequent year to replace the revenue lost (see Tax Rate Form G). A political subdivision may choose not to fully recoup the revenue lost in one year. A three-year period following the year in which the loss occurred is allowed by statute for recouping the lost revenues. Tax Rate Form H is used to document the revenue remaining to be recouped and the allowable recoupment rate when there is a carry over.

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

COMPUTATION OF RECOUPMENT RATE

	Residential	Agricultural	Commercial	Personal	Total
1. Total Revenue Lost Due to Assessment Reductions (Calculated in a previous year on Tax Rate Form G)	_____	_____	_____	_____	_____
2. Revenue Recouped in Prior Year(s) ____ Year					
a. Assessed Valuation	_____	_____	_____	_____	_____
b. Recoupment Rate (Certified)	_____	_____	_____	_____	_____
c. Revenue Recouped [(Line 2a x 2b) / 100]	_____	_____	_____	_____	_____
____ Year					
d. Assessed Valuation	_____	_____	_____	_____	_____
e. Recoupment Rate (Certified)	_____	_____	_____	_____	_____
f. Revenue Recouped [(Line 2d x 2e) / 100]	_____	_____	_____	_____	_____
3. Total Revenue Recouped in Prior Year(s) (Line 2c + Line 2f)	_____	_____	_____	_____	_____
4. Revenue Remaining to be Recouped (Line 1 - Line 3)	_____	_____	_____	_____	_____
5. Revenue Desired to be Recouped in the Current Year The law provides for recoupment no further back than the third prior year. Any lost revenue from the third prior year not recouped will be waived. (Must be < Line 4)	_____	_____	_____	_____	_____
6. Total Current Year Assessed Valuation Obtained from the County Clerk or Assessor (Tax Rate Form A, Line 1)	_____	_____	_____	_____	_____
7. Rate(s) to be Levied to Partially or Fully Recoup the Lost Revenue [(Line 5 / Line 6) x 100]	_____	_____	_____	_____	_____

CERTIFICATION

I, the undersigned hereby do certify that the data set forth below is true and accurate to the best of my knowledge and belief.

Name of Political Subdivision _____ (Telephone) _____ (Signature) _____
 Political Subdivision No. _____ (Date) _____ (Print Name) _____
 Purpose of Levy _____

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 COMMENTS: 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.

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.

**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) [~~\$ 55.00~~] **\$40.00**
- (B) Application for Temporary Permit [~~\$ 40.00~~] **\$20.00**

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.

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 Revenue 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.
2. 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

20 CSR 2267-2.033 Renewal of License or Registration for

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.*