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# Rules of Elected Officials

## Division 40—State Auditor

### Chapter 3—Rules Applying to Political Subdivisions

Title	Page
15 CSR 40-3.010 Bond Registration.....	3
15 CSR 40-3.020 Reasonable Notice for Bonds Sold at Public Sale.....	3
15 CSR 40-3.030 Annual Financial Reports of Political Subdivisions.....	3
15 CSR 40-3.040 Revision of Property Tax Rates by School Districts (Rescinded August 6, 1992) .....	4
15 CSR 40-3.050 Revision of Property Tax Rates by Political Subdivisions Other Than School Districts (Rescinded August 6, 1992).....	4
15 CSR 40-3.060 Revision of 1986 Property Tax Rates by School Districts (Rescinded August 6, 1992) .....	4
15 CSR 40-3.070 Revision of 1986 Property Tax Rates by Political Subdivisions Other Than School Districts (Rescinded August 6, 1992).....	4
15 CSR 40-3.080 Revision of 1987 Property Tax Rates by School Districts (Rescinded August 6, 1992) .....	4
15 CSR 40-3.090 Revision of 1987 Property Tax Rates by Political Subdivisions Other Than School Districts (Rescinded August 6, 1992).....	4
15 CSR 40-3.100 Revision of Property Tax Rates by School Districts (Rescinded February 28, 2001) .....	4
15 CSR 40-3.110 Revision of Property Tax Rates by Political Subdivisions Other Than School Districts (Rescinded February 28, 2001).....	4
15 CSR 40-3.120 Calculation and Revision of Property Tax Rates (Rescinded November 30, 2016).....	4
15 CSR 40-3.125 Calculation and Revision of Property Tax Rates by School Districts .....	4
15 CSR 40-3.130 Calculation and Revision of Property Tax Rates by School Districts Calculating a Separate Property Tax Rate for Each Sub-Class of Property .....	34
15 CSR 40-3.135 Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts .....	34



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<b>15 CSR 40-3.140</b>	Calculation and Revision of Property Tax Rates by School Districts that Calculate a Single Property Tax Rate Applied to All Property .....	63
<b>15 CSR 40-3.150</b>	Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts Calculating a Separate Property Tax Rate for Each Sub-Class of Property .....	63
<b>15 CSR 40-3.160</b>	Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts that Calculate a Single Property Tax Rate Applied to All Property .....	63
<b>15 CSR 40-3.170</b>	Addendum Filed with the Auditor's Office .....	63
<b>15 CSR 40-3.180</b>	Municipal Court Certifications Filed with the Auditor's Office .....	66



## Title 15—ELECTED OFFICIALS

### Division 40—State Auditor Chapter 3—Rules Applying to Political Subdivisions

#### 15 CSR 40-3.010 Bond Registration

*PURPOSE: This rule provides that in order to adequately review bond transcripts for compliance with various statutory requirements, two days are needed.*

(1) A complete signed and sealed copy of all bonds to be certified by the Missouri state auditor must be submitted with the transcript of proceedings authorizing the issuance of the bonds at least five (5) working days before the certification date. This will provide the auditor sufficient time to review the legal compliance of the bond transaction.

(2) When the state auditor determines that good cause exists to waive the five (5)-working-day requirement, the bonds will be certified immediately after compliance with the laws has been found to exist.

*AUTHORITY: section 29.100, RSMo 2000 and section 108.240, RSMo Supp. 2010.\* Original rule filed June 27, 1974, effective July 7, 1974. Amended: Filed March 16, 2011, effective Sept. 30, 2011.*

*\*Original authority: 29.100, RSMo 1945, amended 1993, 1995 and 108.240, RSMo 1939, amended 1977, 1983, 2002.*

#### 15 CSR 40-3.020 Reasonable Notice for Bonds Sold at Public Sale

*PURPOSE: This rule defines the reasonable notice provision of section 108.170.1., RSMo, applicable to the public sale of bonds issued by Missouri's political subdivisions and assures that notice of the public sale of bonds is reasonably calculated to give potential bond purchasers an opportunity to bid at the public sale(s).*

(1) In determining whether or not to register bonds sold at a public sale pursuant to section 108.170.1., RSMo, compliance shall be deemed by the state auditor if the sale meets the following conditions:

(A) Notice of the public sale of bonds contains the following:

1. The name of the issuer;

2. The issue date, maturity date, amount to mature on each maturity date, and interest payment date;

3. The time, date, and place where bids will be received;

4. The name, address, and telephone number of a person from whom additional information may be obtained; and

5. Any additional information desired by the issuer;

(B) Notice of the public sale of bonds is given—

1. By publication in at least one (1) newspaper of general circulation within the boundaries of the issuer of the bonds or, if no newspaper exists, in at least one (1) newspaper of general circulation within the county where the major portion of the issuer of the bond lies. The notice of public bond sale shall be published within a reasonable time prior to the date of public bond sale. Publication of the notice of public bond sale not more than twenty-five (25) days nor less than ten (10) days prior to the date of bond sale is *prima facie* reasonable; and

2. In addition, notice of public bond sale shall be given by one (1) of the following methods:

A. By mailing copies of the notice of public bond sale within a reasonable time prior to the date of bond sale to a reasonable number of banks, investment banking firms, and other potential bond purchasers which are engaged in the purchase and sale of bonds issued by Missouri political subdivisions and to all other persons and firms requesting copies of the notice of public bond sale. Mailing the notice of the public bond sale at least ten (10) days prior to the date of bond sale is *prima facie* reasonable; or

B. By publication in at least one (1) newspaper which is frequently subscribed to by banks, investment banking firms, and other potential bond purchasers which are engaged in the purchase and sale of bonds issued by Missouri political subdivisions. The notice shall be published within a reasonable time prior to the date of bond sale. Publication of the notice of public bond sale not more than twenty-five (25) days nor less than ten (10) days prior to the date of bond sale is *prima facie* reasonable.

(2) A list of banks, investment banking firms, and other potential bond purchasers which are engaged in the purchase and sale of bonds issued by Missouri political subdivisions may be obtained by contacting the Local Government Analyst, Missouri State Auditor's Office, PO Box 869, Truman State Office Building, 301 West High, Jefferson City, MO 65102. Telephone (573) 751-4213.

*AUTHORITY: section 29.100, RSMo 2000, and section 108.240, RSMo Supp. 2011.\* Original rule filed May 11, 1982, effective Aug. 12, 1982. Amended: Filed Jan. 24,*

*1984, effective May 11, 1984. Amended: Filed March 1, 2012, effective Aug. 30, 2012.*

*\*Original authority: 29.100, RSMo 1945, amended 1993, 1995 and 108.240, RSMo 1939, amended 1977, 1983, 2002.*

#### 15 CSR 40-3.030 Annual Financial Reports of Political Subdivisions

*PURPOSE: This rule implements section 105.145, RSMo which provides for the state auditor to prescribe by rule the form of annual financial report to be filed by political subdivisions and the time within which the annual financial report shall be filed.*

(1) An annual financial report shall be filed with the State Auditor's Office by every political subdivision. The annual financial report shall be set forth on the financial report form available from the State Auditor's Office and on its website, or may be in a form determined by the political subdivision which shall contain, at a minimum, the following:

(A) The balance at the beginning of the reporting period of each fund;

(B) A summary of the receipts during the reporting period of each fund;

(C) A summary of the disbursements during the reporting period of each fund;

(D) The balance at the end of the reporting period of each fund;

(E) A statement of the bonded indebtedness at the beginning and end of the reporting period; and

(F) The property tax rate levied for each fund expressed in cents per one hundred dollars (\$100) assessed valuation.

(2) In lieu of filing an annual financial report, a political subdivision may file an independent audit report prepared by a certified public accountant which, at a minimum, must contain the items listed in section (1) above.

(3) Notwithstanding any other provision of this rule, a political subdivision whose cash receipts for the reporting period are ten thousand dollars (\$10,000) or less may file an annual financial report in a form determined by the political subdivision which need only contain the following:

(A) The cash balance at the beginning of the reporting period of each fund;

(B) A summary of cash receipts during the reporting period of each fund;

(C) A summary of cash disbursements during the reporting period of each fund; and

(D) The cash balance at the end of the reporting period of each fund.



(4) The annual financial report shall be mailed to the State Auditor's Office at PO Box 869, Jefferson City, MO 65102, or emailed to PolySubFS@auditor.mo.gov.

(5) An unaudited annual financial report shall be submitted within six (6) months after the end of the political subdivision's fiscal year; an audit report prepared by a certified public accountant shall be submitted within six (6) months after the end of the political subdivision's fiscal year; any such reports due between August 28, 2015, and November 30, 2015, may be filed on or before December 31, 2015.

*AUTHORITY: section 105.145, RSMo Supp. 2013.\* Original rule filed Oct. 13, 1983, effective Jan. 13, 1984. Amended: Filed June 29, 2006, effective Jan. 30, 2007. Amended: Filed March 1, 2012, effective Aug. 30, 2012. Amended: Filed Sept. 23, 2014, effective April 30, 2015. Emergency amendment filed Sept. 1, 2015, effective Sept. 11, 2015, expired March 8, 2016. Amended: Filed Sept. 1, 2015, effective March 30, 2016.*

*\*Original authority: 105.145, RSMo 1965, amended 1983, 2009.*

**15 CSR 40-3.040 Revision of Property Tax Rates by School Districts**  
(Rescinded August 6, 1992)

*AUTHORITY: section 137.073, RSMo 1986. Original rule filed April 15, 1985, effective Aug. 26, 1985. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.*

**15 CSR 40-3.050 Revision of Property Tax Rates by Political Subdivisions Other Than School Districts**  
(Rescinded August 6, 1992)

*AUTHORITY: section 137.073, RSMo 1986. Original rule filed April 15, 1985, effective Aug. 26, 1985. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.*

**15 CSR 40-3.060 Revision of 1986 Property Tax Rates by School Districts**  
(Rescinded August 6, 1992)

*AUTHORITY: 137.073, RSMo 1986. Original rule filed July 31, 1986, effective Oct. 11, 1986. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.*

**15 CSR 40-3.070 Revision of 1986 Property Tax Rates by Political Subdivisions Other Than School Districts**  
(Rescinded August 6, 1992)

*AUTHORITY: section 137.073, RSMo 1986. Original rule filed July 31, 1986, effective Oct. 11, 1986. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.*

**15 CSR 40-3.080 Revision of 1987 Property Tax Rates by School Districts**  
(Rescinded August 6, 1992)

*AUTHORITY: sections 137.073, RSMo 1986 and 137.115, RSMo Supp. 1987. Original rule filed Sept. 1, 1987, effective Dec. 12, 1987. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.*

**15 CSR 40-3.090 Revision of 1987 Property Tax Rates by Political Subdivisions Other Than School Districts**  
(Rescinded August 6, 1992)

*AUTHORITY: sections 137.073, RSMo 1986. Original rule filed Sept. 1, 1987, effective Dec. 12, 1987. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.*

**15 CSR 40-3.100 Revision of Property Tax Rates by School Districts**  
(Rescinded February 28, 2001)

*AUTHORITY: section 137.073.6., RSMo 1994. Original rule filed Jan. 3, 1992, effective Aug. 6, 1992. Amended: Filed June 14, 1994, effective Nov. 30, 1994. Emergency amendment filed June 14, 1996, effective June 24, 1996, expired Dec. 20, 1996. Amended: Filed June 14, 1996, effective Nov. 30, 1996. Emergency rescission filed July 14, 2000, effective July 24, 2000, expired Feb. 22, 2001. Rescinded: Filed July 14, 2000, effective Feb. 28, 2001.*

**15 CSR 40-3.110 Revision of Property Tax Rates by Political Subdivisions Other Than School Districts**  
(Rescinded February 28, 2001)

*AUTHORITY: section 137.073.6., RSMo 1994. Original rule filed Jan. 3, 1992, effective Aug. 6, 1992. Amended: Filed June 14, 1994, effective Nov. 30, 1994. Emergency amendment filed June 14, 1996, effective June 24, 1996, expired Dec. 20, 1996. Amended: Filed June 14, 1996, effective Nov. 30, 1996. Emergency rescission filed July 14, 2000, effective July 24, 2000, expired Feb.*

*22, 2001. Rescinded: Filed July 14, 2000, effective Feb. 28, 2001.*

**15 CSR 40-3.120 Calculation and Revision of Property Tax Rates**  
(Rescinded November 30, 2016)

*AUTHORITY: section 137.073.6., RSMo Supp. 1999. A version of this rule was previously filed as 15 CSR 40-3.100 and 15 CSR 40-3.110. Emergency rule filed July 14, 2000, effective July 24, 2000, expired Feb. 22, 2001. Emergency rescission filed Sept. 24, 2004, effective Oct. 4, 2004, expired April 1, 2005. Original rule filed July 14, 2000, effective Feb. 28, 2001. Rescinded: Filed March 24, 2016, effective Nov. 30, 2016.*

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

*PURPOSE: This rule clarifies the current procedure that applies to all school districts and is designed to implement section 137.073, RSMo, as it applies to calculating and revising property tax rates. Under the Missouri Constitution, Article X, Section 22, and section 137.073, RSMo, school districts must calculate their annual tax rate ceilings and submit them to the Missouri State Auditor's Office.*

(1) The following forms may be used by school districts as applicable to substantiate the tax rate ceilings before submission of the information via the Missouri State Auditor's Office website portal, which is accessible by obtaining a username and password from the Missouri State Auditor's Office. If a school district is unable to submit the information via the website, the school district may submit these forms via mail to, Missouri State Auditor's Office, Attention: Tax Rate Section, PO Box 869, Jefferson City, MO 65102.

(2) Single Tax Rate—The following forms with instructions for single tax rate review have been adopted and approved for use by school districts (not wholly in St. Louis County):

- (A) Summary Page, included herein;
- (B) Form A, included herein;
- (C) Form B, included herein;
- (D) Form C, included herein;
- (E) Informational Data, included herein;
- (F) Form G, included herein; and
- (G) Form H, included herein.

(3) Multi Tax Rate—The following forms with instructions for multi tax rate review have been adopted and approved for use by school districts levying a separate rate on each subclass



of property (wholly in St. Louis County):

- (A) Summary Page, included herein;
- (B) Form A, included herein;
- (C) Form B, included herein;
- (D) Form C, included herein;
- (E) Informational Summary Page, included herein;
- (F) Informational Form A, included herein;
- (G) Informational Form B, included herein;
- (H) Form G, included herein; and
- (I) Form H, included herein.

(4) If revisions or amendments to any information on the tax rate forms need to be made after submission to the State Auditor's Office, the revisions shall be made via the Missouri State Auditor's Office website portal.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

Summary Page

(20XX)

For School Districts Levying a Single Rate on All Property

Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the county clerk.

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

For Political Subdivision Use in Calculating its Tax Rate

- A. Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year... B. Current year rate computed pursuant to Article X, Section 22, of the Missouri Constitution... C. Amount of rate increase authorized by voters if same purpose... OR Increase to the total operating levy up to \$2.75 per Amendment 2... D. Rate to compare to maximum authorized levy to determine tax rate ceiling... E. Maximum authorized levy greater of the 1984 rate or most recent voter approved rate... F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws... G1. Less required Proposition C (sales tax) reduction taken from tax rate ceiling... G2. Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ies)... H. Less voluntary reduction by school district taken from tax rate ceiling... I. Plus allowable recoupment rate added to the tax rate ceiling... J. Tax rate to be levied... AA. Rate to be levied for debt service... BB. Additional special purpose rate authorized by voters...

Certification

I, the undersigned, (Office) of (School District) levying a rate in (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief. Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

Form with fields for Date, Signature, Print Name, Telephone

Proposed rate to be entered on tax books by the county clerk

based on the certification from the political subdivision: Lines J AA BB

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

Form with fields for Date, County Clerk's Signature, County, Telephone



**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

**Form A**

(20\_\_)

**For School Districts Levying a Single Rate on All Property**

\_\_\_\_\_  
Name of Political Subdivision                      Political Subdivision Code                      Purpose of Levy

**The final version of this form MUST be sent to the county clerk.**

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

**1. (20\_\_ ) Current year assessed valuation**

Include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

**2. Assessed valuation of new construction & improvements**

2(a) - Obtained from the county clerk or county assessor

2(b) - Increase in personal property, use the formula listed under Line 2(b)

(a) _____	+	(b) _____	=	_____
(Real Estate)		Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is negative, enter zero		(Total)

**3. Assessed value of newly added territory**  
obtained from the county clerk or county assessor

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

**4. Adjusted current year assessed valuation**  
(Line 1 total - Line 2 total - Line 3 total)

\_\_\_\_\_

**5. (20\_\_ ) Prior year assessed valuation**

Include prior year locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

NOTE: If this is different than the amount on the prior year Form A, Line 1, then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on this year's Summary Page, Line A.

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

**6. Assessed value of newly separated territory**  
obtained from the county clerk or county assessor

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

**7. Assessed value of property locally assessed in prior year, but state assessed in current year**  
obtained from the county clerk or county assessor

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

**8. Adjusted prior year assessed valuation**  
(Line 5 total - Line 6 total - Line 7 total)

\_\_\_\_\_



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form A

(20\_\_)

For School Districts Levying a Single Rate on All Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the county clerk.

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 in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political Subdivision Use in Calculating its Tax Rate

- 9. Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Line 4 - Line 8 / Line 8 x 100)
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission
11. Adjusted prior year assessed valuation (Line 8)
12. (20\_\_) Tax rate ceiling from prior year (Summary Page, Line A)
13. Maximum prior year adjusted revenue from locally assessed property that existed in both years (Line 11 x Line 12 / 100)
14. Maximum prior year revenue from state assessed property before reductions, provided by the Department of Elementary & Secondary Education (DESE)
15. Total adjusted prior year revenue (Line 13 + Line 14)
16. Permitted reassessment revenue growth
17. Additional revenue permitted (Line 15 x Line 16)
18. Total revenue permitted in current year from property that existed in both years (Line 15 + Line 17)
19. Estimated current year revenue from state assessed property before reductions
19a. New construction and improvements (Line 19 - Line 14, if negative enter 0)
19b. Adjusted estimated current year revenue from state assessed property before reductions (Line 19 - Line 19a)
20. Total revenue permitted in current year from existing locally assessed property \* (Line 18 - Line 19b)
21. Adjusted current year assessed valuation (Line 4)
22. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (Line 20 / Line 21 x 100)
Enter this rate on the Summary Page, Line B.

\* To compute the total property tax revenues billed for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 22 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.





**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

XX/XX/20XX

**Form B**

(20XX)

**For School Districts Levying a Single Rate on All Property**

\_\_\_\_\_  
Name of Political Subdivision

\_\_\_\_\_  
Political Subdivision Code

\_\_\_\_\_  
Purpose of Levy

**The final version of this form MUST be sent to the county clerk.**

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

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

**1. Date of election**

\_\_\_\_\_

**2. Ballot language**

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

**3. Election results**

\_\_\_\_\_  
(Yes)

\_\_\_\_\_  
(No)

**4. Expiration date**

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

\_\_\_\_\_

**5. New Proposition C waiver**

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

\_\_\_\_\_

**Indicate the election results on the Proposition C waiver**

\_\_\_\_\_  
(Yes)

\_\_\_\_\_  
(No)

**6. Amount of increase approved by voters**

(An "increase/decrease of/by")

**OR**

(a) \_\_\_\_\_

**Stated Rate Approved by Voters**

(An "increase/decrease to")

(b) \_\_\_\_\_

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

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

\_\_\_\_\_

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

(If an "increase of/by" ballot, Line 6a + Line 7, if an "increase to" ballot, Line 6b)

\_\_\_\_\_



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form C

(20\_\_)

For School Districts Levying a Single Rate on All Property

Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the county clerk.

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 (Form A, Line 1 total)
2. Amount required to pay debt service requirements during the next calendar year
3. Estimated costs of collection and anticipated delinquencies (i.e. collector fees & commissions & assessment fund withholdings)
4. Reasonable reserve up to one year's payment
5. Total required for debt service (Line 2 + Line 3 + Line 4)
6. Anticipated balance at end of current calendar year
7. Property tax revenue required for debt service (Line 5 - Line 6)
8. Estimated revenue from state assessed property for debt service for the next calendar year (January - December)
9. Revenue required from locally assessed property for debt service (Line 7 - Line 8)
10. Computation of debt service tax rate (Line 9 / Line 1 x 100)
11. Less voluntary reduction by school district
12. Actual rate to be levied for debt service purposes \* (Line 10 - Line 11)

\* 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**

XX/XX/20XX

**Informational Data**

(20XX)

**For School Districts Levying a Single Rate on All Property**

\_\_\_\_\_  
Name of Political Subdivision

\_\_\_\_\_  
Political Subdivision Code

\_\_\_\_\_  
Purpose of Levy

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

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

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

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

**Informational Summary Page**

A. **Prior year tax rate ceiling** (Prior year Informational Summary Page, Line F)

B. **Current year rate computed** (Informational Form A, Line 22 below)

C. **Amount of increase authorized by voters for current year** (Informational Form B, Line 8 below)

D. **Rate to compare to maximum authorized levy** (Line B if no election, otherwise Line C)

E. **Maximum authorized levy** Greater of the 1984 rate or most recent voter approved rate

F. **Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year** (Lower of Line D or E)

**Informational Form A**

9. **Percentage increase in adjusted valuation** (Form A, Line 4 - Line 8 / Line 8 x 100)

10. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission

11. **Adjusted prior year assessed valuation** (Form A, Line 8)

12. **(2019) Tax rate ceiling from prior year** (Informational Summary Page, Line A from above)

13. **Maximum prior year adjusted revenue** from locally assessed property that existed in both years (Line 11 x Line 12 / 100)

14. **Maximum prior year adjusted revenue** from state assessed property before reductions, provided by DESE

15. **Total adjusted prior year revenue** (Line 13 + Line 14)

16. **Permitted reassessment revenue growth**

The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%.  
A negative figure on Line 9 is treated as a 0 for Line 16 purposes. Do not enter less than 0, nor more than 5%.

17. **Additional reassessment revenue permitted** (Line 15 x Line 16)

18. **Total revenue permitted in current year** from property that existed in both years (Line 15 + Line 17)

19. **Estimated current year revenue from state assessed property** before reductions, estimated by school district

19a **New construction and improvements** (Line 19 - Line 14, if negative enter 0)

19b **Adjusted estimated current year revenue from state assessed property** before reductions (Line 19 - Line 19a)

20. **Revenue permitted from existing locally assessed property** (Line 18 - Line 19b)

21. **Adjusted current year assessed valuation** (Form A, Line 4)

22. **Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo**, if no voluntary reduction was taken (Line 20 / Line 21 x 100)

**Informational Form B**

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

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

(If an "increase of/by" ballot, Form B, Line 6a + Line 7, if an "increase to" ballot, Form B, Line 6b)



Form G - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken
For Compliance with Section 137.073.3(2)(a) and (b) RSMo
For School Districts Levying a Single Rate on All Property

(20\_\_)

Name of School District School District Code Purpose of Levy

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.

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.

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.

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 School District Telephone Signature
School District Code Date Print Name
Purpose of Levy



**Form G - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken**  
**For Compliance with Section 137.073.3(2)(a) and (b) RSMo**  
**For School Districts Levying a Single Rate on All Property**

(20\_\_)

Name of School District	School District Code	Purpose of Levy
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**Note: List additional prior year(s) in separate columns, if needed.**

	Prior Year (20__)	Second Prior Year (20__)	Third Prior Year (20__)	
1. <b>Revised locally assessed valuation</b> after the changes to prior year(s) (Revised Form A, Line I total)	_____	_____	_____	_____
2. <b>Revised tax rate ceiling</b> after the revision to the assessed valuation was made (Revised Summary Page, Line F)	_____	_____	_____	_____
3. <b>Revised permissible locally assessed tax revenue</b> (Line 1 x Line 2/100)	_____	_____	_____	_____
4. <b>Revised locally assessed valuation</b> (Form G, Line 1 total)	_____	_____	_____	_____
5. <b>Original tax rate ceiling</b> (Certified) (Original Summary Page, Line F)	_____	_____	_____	_____
6. <b>Total locally assessed tax revenue actually produced</b> (Line 4 x Line 5/100)	_____	_____	_____	_____
7. <b>Total lost revenue from local assessment reduction</b> (Line 3 - Line 6)	_____	_____	_____	_____
8. <b>Estimated lost revenue from state assessed property due to revised rates or state assessment reductions</b> This amount <u>must</u> be estimated by the District	_____	_____	_____	_____
9. <b>Total lost revenue allowed to be recouped</b> (Line 7 + Line 8)	_____	_____	_____	_____
10. <b>Total lost revenue</b> (Line 9 total)	_____	_____	_____	_____
11. <b>Revenue desired to recoup in current year</b> (Do not enter less than Line 9 for the oldest prior year (20__ ) nor more than Line 10)	_____	_____	_____	_____
12. <b>Estimated amount of current collections from state assessed property for recoupment of loss</b> This amount <u>must</u> be estimated by the District.	_____	_____	_____	_____
13. <b>Amount to be recouped from locally assessed property</b> (Line 11 - Line 12)	_____	_____	_____	_____
14. <b>Total current year (20__ ) locally assessed valuation</b> (Current (20__ ) Form A, Line 1)	_____	_____	_____	_____
15. <b>Rate to be levied to partially or fully recoup the loss</b> (Line 13/Line 14 x 100) Enter this rate on the current year (20__ ) Summary Page, Line I.	_____	_____	_____	_____
<b>Complete lines 16 and 17 if Line 11 is less than Line 10</b>				
<b>Form H will need to be completed to continue this recoupment in the 2nd or 3rd year</b>				
16. Portion of revenue on Line 9 for prior year (20__ ) reserved for second year of recoupment	_____	_____	_____	_____
17. Portion of revenue on Line 9 for prior year (20__ ) reserved for third year of recoupment	_____	_____	_____	_____



Form H - Calculation of Second and/or Third Year of Recoupment Taken
For Compliance with Section 137.073.3(2)(a) and (b) RSMo
For School Districts Levying a Single Rate on All Property

(20\_\_)

Name of School District School District 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 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. Form H is used to document the revenue remaining to be recouped and the allowable recoupment rate when there is a carry over.

Computation of Recoupment Rate

Table with 2 columns: Description and Total. Rows include: 1. Total revenue lost due to assessment reductions, 2. Revenue recouped in prior year(s) (20\_\_ year), 3. Total revenue recouped in prior year(s), 4. Revenue remaining to be recouped, 5. Revenue desired to be recouped in the current year, 6. Revenue that will be recouped from state assessed property in the current year, 7. Revenue to be recouped from locally assessed property in the current year, 8. Total current year assessed valuation, 9. Rate(s) to be levied to partially or fully recoup the lost revenue.

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.

Form with three columns: Name of School District, Telephone, Signature; School District Code, Date, Print Name; Purpose of Levy.



**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

XX/XX/20XX

**Summary Page**

(20XX)

**For School Districts Calculating a Separate Rate on Each Subclass of Property**

Name of Political Subdivision \_\_\_\_\_ Political Subdivision Code \_\_\_\_\_ Purpose of Levy \_\_\_\_\_

**The final version of this form MUST be sent to the county clerk.**

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

	Real Estate			Personal Property	Prior Method Single Rate
	Residential	Agriculture	Commercial		
A. <b>Prior year tax rate ceiling</b> as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year)	_____	_____	_____	_____	_____
B. <b>Current year rate computed</b> pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073 RSMo, if no voter approved increase (Form A, Line 41 & Line 27 prior method)	_____	_____	_____	_____	_____
C. <b>Amount of rate increase authorized by voters</b> if same purpose (Form B, Line 9 & Line 12 prior method) <b>OR</b> <b>Increase of the total operating levy up to \$2.75 per Amendment 2</b> , if applicable Date the School Board decided to use Amendment 2: _____	_____	_____	_____	_____	_____
D. <b>Rate to compare to maximum authorized levy to determine tax rate ceiling</b> (Line B if no election, otherwise Line C)	_____	_____	_____	_____	_____
E. <b>Maximum authorized levy</b> greater of the 1984 rate or most recent voter approved rate	_____	_____	_____	_____	_____
F. <b>Current year tax rate ceiling</b> maximum legal rate to comply with Missouri laws	_____	_____	_____	_____	_____
G. 1. <b>Less required Proposition C (sales tax) reduction</b> taken from tax rate ceiling (Line F), if applicable. Circle the type of waiver your district has. Full Partial No Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver.	_____	_____	_____	_____	_____
G. 2. <b>Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ies)</b> taken from tax rate ceiling (Line F)	_____	_____	_____	_____	_____
H. <b>Less voluntary reduction by school district</b> 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. <b>Plus allowable recoupment rate</b> added to tax rate ceiling (Line F) If applicable attach Form G or H.	_____	_____	_____	_____	_____
J. <b>Tax rate to be levied</b> (Line F - Line G1 - Line G2 - Line H + Line I)	_____	_____	_____	_____	_____
AA. <b>Rate to be levied for debt service</b> , if applicable (Form C, Line 12)	_____	_____	_____	_____	_____
BB. <b>Additional special purposed rate authorized by voters</b> after the prior year tax rates were set (Form B, Line 9 & Line 12 prior method if a different purpose)	_____	_____	_____	_____	_____

**CERTIFICATION**

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

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

(Date) \_\_\_\_\_ (Signature) \_\_\_\_\_ (Print Name) \_\_\_\_\_ (Telephone) \_\_\_\_\_

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

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section. Lines: **J** \_\_\_\_\_  
**AA** \_\_\_\_\_  
**BB** \_\_\_\_\_

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form A

(20\_\_)

For School Districts Calculating a Separate Rate on Each Subclass of Property

Name of Political Subdivision \_\_\_\_\_ Political Subdivision Code \_\_\_\_\_ Purpose of Levy \_\_\_\_\_

The final version of this form **MUST** be sent to the county clerk.  
 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 Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a)	(b)	(c)	(d)	
	Residential	Real Estate Agricultural	Commercial	Personal Property	Total
1. (20__ ) Current year assessed valuation Include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.					
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 0					
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 assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization. NOTE: If this is different than the amount on the prior year Form A, Line 1, then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on the current year's Summary Page, 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**

**Form A**

For School Districts Calculating a Separate Rate on Each Subclass of Property

(20\_\_)

Name of Political Subdivision \_\_\_\_\_ Political Subdivision Code \_\_\_\_\_ Purpose of Levy \_\_\_\_\_  
 The final version of this form **MUST** be sent to the county clerk.  
 Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.



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

	(a)			(b)		(c)	(d)	Total	Prior Method Single Rate
	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 (CPI) certified by the State Tax Commission	_____	_____	_____	_____	_____	_____	_____	_____	_____
13. Adjusted prior year assessed valuation (Line 10)	_____	_____	_____	_____	_____	_____	_____	_____	_____
14. (20__) Prior year voluntarily reduced rate in non-reassessment year (Summary Page, Line A)	_____	_____	_____	_____	_____	_____	_____	_____	_____
15. Maximum prior year adjusted revenue permitted from locally assessed property that existed in both years (Line 13 x Line 14 / 100)	_____	_____	_____	_____	_____	_____	_____	_____	_____
16. Maximum prior year revenue from state assessed property before reductions, provided by DESE & allocated to each subclass of real estate based on its % of assessed valuation	_____	_____	_____	_____	_____	_____	_____	_____	_____
17. Total adjusted prior year revenue (Line 15 + Line 16)	_____	_____	_____	_____	_____	_____	_____	_____	_____
18. Permitted reassessment revenue growth (Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0% nor more than 5%)	_____	_____	_____	_____	_____	_____	_____	_____	_____
19. Additional reassessment revenue permitted (Line 17 x Line 18)	_____	_____	_____	_____	_____	_____	_____	_____	_____
20. Revenue permitted in the current year from property that existed in both years (Line 17 + Line 19)	_____	_____	_____	_____	_____	_____	_____	_____	_____
21. Estimated current year revenue from state assessed property before reductions (The school district should use its best estimate for Line 21 total, which is allocated to each subclass of real estate based on its % of assessed valuation. (i.e. same amount as Line 16 total, Line 16 total multiplied by the % increase in state assessed valuation per the State Tax Commission, or using the best educated guess) If Line 21 total declines substantially from the amount on Line 16 total, please provide written documentation to the State Auditor's Office to explain the reasons for such difference.)	_____	_____	_____	_____	_____	_____	_____	_____	_____
21a. New construction and improvements (Line 21 - Line 16, if negative enter 0)	_____	_____	_____	_____	_____	_____	_____	_____	_____
21b. Adjusted estimated current year revenue from state assessed property before reductions (Line 21 - Line 21a)	_____	_____	_____	_____	_____	_____	_____	_____	_____



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form A

For School Districts Calculating a Separate Rate on Each Subclass of Property

(20\_\_)

Name of Political Subdivision \_\_\_\_\_ Political Subdivision Code \_\_\_\_\_ Purpose of Levy \_\_\_\_\_

The final version of this form MUST be sent to the county clerk. Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

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

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

22. Revenue permitted from existing locally assessed property (Line 20 - Line 21b)

23. Adjusted current year assessed valuation (Line 5)

24. Tax rate permitted using prior method tax rate permitted prior to HB 1150 & SB960 (Line 22 / Line 23 x 100)

25. Limit personal property to the prior year ceiling (Lower of Line 24 personal property or Line 14 personal property)

26. Maximum authorized levy (Summary Page, Line E)

27. Limit to the prior year maximum authorized levy (Lower of Line 24, Line 25 for personal property only, or Line 26)

Enter the rate for the prior method column on Line B of the Summary Page

Calculate Revised Rate(s)

28. Tax revenue (Line 1 x Line 27 / 100)

29. Total assessed valuation (Line 1 total)

30. Blended rate (Line 28 total / Line 29 x 100)

31. Revenue difference due to the multi rate calculation (Line 28 total - Line 28 prior method)

32. Rate(s) to be revised NOTE: Revision cannot increase personal property rate. (If Line 31 < 0 or > 0 & Line 27 > Line 27 prior method, then Line 27, otherwise 0)

33. Current year adjusted assessed valuation of the rates being revised (If Line 32 > 0, then Line 5, otherwise 0)

34. Relative ratio of current year adjusted assessed valuation of the rates being revised (Line 33 / Line 33 total)

35. Revision to rate (If Line 32 < 0, then -Line 34 x Line 31 / Line 5 x 100 (limited to - Line 32), otherwise 0)

36. Revised rate (Line 27 + Line 35)

37. Revised rate rounded (If Line 36 < 1, then round to a 3 - digit rate, otherwise round to a 4 - digit rate)

(Form Revised 12-2018)

Form A, Page 3 of 4



**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

**Form A**

(20\_\_)

For School Districts Calculating a Separate Rate on Each Subclass of Property

Name of Political Subdivision \_\_\_\_\_ Political Subdivision Code \_\_\_\_\_ Purpose of Levy \_\_\_\_\_

The final version of this form MUST be sent to the county clerk.

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

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

**Calculate Final Blended Rate**

- 38. Tax revenue (Line 1 x Line 37 / 100) \_\_\_\_\_
- 39. Total assessed valuation (Line 1 total) \_\_\_\_\_
- 40. Final blended rate (Line 38 total / Line 39 x 100) \_\_\_\_\_
- 41. Tax rate(s) permitted calculated pursuant to Article X, Section 22, and Section 137.073 RSMo (Line 37) \_\_\_\_\_  
Enter rate(s) on the Summary Page, Line B

**For Informational Purposes Only - Impact of the Multi-Rate System**

- 42. Revenue calculated using the multi rate method (Line 41 x Line 1 / 100) \_\_\_\_\_
- 43. Revenue calculated using the single rate method (Line 27 prior method x Line 1 / 100) \_\_\_\_\_
- 44. Revenue differences using the different methods (Line 42 - Line 43) \_\_\_\_\_
- 45. Percent change (Line 44 / Line 43) \_\_\_\_\_

**For Informational Purposes Only - Blended Rate Calculation**

- 46. Tax rate ceiling (Summary Page, Line F) \_\_\_\_\_
- 47. Allowable recoupment rate (Summary Page, Line I) \_\_\_\_\_
- 48. DESE Screen 6 tax rate ceiling including recoupment (Line 46 + Line 47) \_\_\_\_\_
- 49. Assessed valuation (Line 1) \_\_\_\_\_
- 50. Revenue from DESE Screen 6 tax rate ceiling (Line 48 x Line 49 / 100) \_\_\_\_\_
- 51. Blended tax rate ceiling to report on DESE Screen 6 (Line 50 total / Line 49 total x 100) \_\_\_\_\_
- 52. Voluntary reduction (Summary Page, Line H) \_\_\_\_\_
- 53. Unadjusted levy (Line 48 - Line 52) \_\_\_\_\_
- 54. Assessed valuation (Line 1) \_\_\_\_\_
- 55. Revenue from unadjusted levy (Line 53 x Line 54 / 100) \_\_\_\_\_
- 56. Blended tax rate from the unadjusted levy to report on DESE Screen 6 (Line 55 / Line 54 x 100) \_\_\_\_\_
- 57. Prop C reduction (Summary Page, Line G) \_\_\_\_\_
- 58. Adjusted levy (Line 53 - Line 57) \_\_\_\_\_
- 59. Assessed valuation (Line 1) \_\_\_\_\_
- 60. Revenue from adjusted levy (Line 58 x Line 59 / 100) \_\_\_\_\_
- 61. Blended tax rate from the adjusted levy to report on DESE Screen 6 (Line 60 / Line 59 x 100) \_\_\_\_\_

(Form Revised 12-2018)

Form A, Page 4 of 4