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**Rules of  
Elected Officials  
Division 40—State Auditor  
Chapter 1—Organization**

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**Title 15—ELECTED OFFICIALS**  
**Division 40—State Auditor**  
**Chapter 1—Organization**

**15 CSR 40-1.020 Recognized Governmental Auditing Practices**  
(Rescinded November 30, 1994)

**15 CSR 40-1.010 Function and Organization of Auditor's Office**

*PURPOSE:* This rule states the function and general organization of the Missouri State Auditor's Office to comply with the requirements of section 536.023, RSMo.

*AUTHORITY:* section 29.100, RSMo 1986. Original rule filed June 14, 1982, effective Sept. 11, 1982. Rescinded: Filed June 14, 1994, effective Nov. 30, 1994.

(1) The function of the state auditor's office is to perform the duties as defined by Article IV, Section 13, Missouri Constitution; and Chapter 29, RSMo. In auditing Missouri offices, agencies, and political subdivisions, the auditor verifies the accountability of program administrators to the people of Missouri.

(2) The auditor shall establish appropriate systems of accounting for all public officials, institutions, and political subdivisions. These systems shall conform with generally accepted financial practices.

(3) All audits shall conform to the standards for auditing of governmental organizations, programs, activities, and functions established by the comptroller general of the United States.

(4) The office of the state auditor is located in the state capitol building and the Truman State Office Building, 301 West High Street, Jefferson City, MO 65101. Internal organization reflects the objectives and standards set by the auditor. Any information requested by the public can be obtained by writing the Missouri State Auditor, PO Box 869, Jefferson City, MO 65102, (573) 751-4824 or (573) 751-4213.

*AUTHORITY:* sections 29.100 and 536.023, RSMo 2016.\* Original rule filed April 8, 1976, effective Aug. 12, 1976. Amended: Filed Jan. 24, 1984, effective May 11, 1984. Amended: Filed June 14, 1994, effective Nov. 30, 1994. Amended: Filed Dec. 21, 2016, effective June 30, 2017.

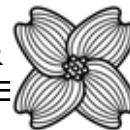
\*Original authority: 29.100, RSMo 1945, amended 1993, 1995 and 536.023, RSMo 1975, amended 1976, 1997, 2004.

**Op. Atty. Gen. No. 209, Lehr (10-20-75).** Raw files, work papers, and other documents and meetings held preparatory to the issuance of signed audit reports of the state auditor issued pursuant to section 29.270 RSMo (1969) shall not be open to the public.



RULES OF  
**Elected Officials**  
**Division 40—State Auditor**  
**Chapter 2—Rules Applying to State Agencies**

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**TITLE 15 – ELECTED OFFICIALS**  
**Division 40 – State Auditor**  
**Chapter 2 – Rules Applying to State Agencies**

**15 CSR 40-2.010 Delivery of W-2 Federal Wage and Tax Statement**

(Rescinded February 26, 1988)

*AUTHORITY: section 24.100, RSMo 1986. Original rule filed Jan. 14, 1971, effective June 24, 1971. Rescinded: Filed Nov. 16, 1987, effective Feb. 26, 1988.*

**15 CSR 40-2.020 Format of Independent Audit and Accounting Procedures**

(Rescinded May 12, 1983)

*AUTHORITY: section 29.100, RSMo 1978 and Article IV, section 13, Missouri Constitution. Original rule filed Oct. 6, 1971, effective Oct. 16, 1971. Amended: Filed Dec. 30, 1975, effective Jan. 9, 1976. Rescinded: Filed Feb. 8, 1983, effective May 12, 1983.*

**15 CSR 40-2.030 Information Kept for Inventory Control**

(Rescinded April 13, 1978)

*AUTHORITY: section 29.100 RSMo 1969; section 34.125 RSMo Supp 1977. Original rule filed March 10, 1972, effective March 20, 1972. Rescinded: Filed Jan. 16, 1978, effective April 13, 1978.*

**15 CSR 40-2.031 Control of Fixed Assets**

*PURPOSE: The state auditor has the authority to establish rules for the control of nonexpendable property by state agencies. This rule establishes the criteria for determining the property which must be controlled and the data which must be documented on each piece of controlled property.*

(1) Definitions.

(A) Department means any department, office, board, commission, bureau, institution or any other agency of the state, except the legislative and judicial departments.

(B) Fixed assets mean tangible real or personal property, with a useful life of at least two (2) years. Fixed assets include land, land improvements, buildings, equipment, and additions and betterments to property.

(C) The cost of a fixed asset item means the purchase price or construction cost, plus any ancillary charges necessary to place the asset in its intended location and condition for use. Ancillary charges include costs such as freight and transportation charges, site preparation expenditures, professional fees, and legal claims directly attributable to asset acquisition.

(2) Each department shall establish and maintain a system of control for fixed assets. As part of these responsibilities, a department should periodically review its system and adjust or modify the level of control to correct deficiencies.

(3) All fixed assets acquired by a department, whether by purchase, construction, lease-purchase, donation or other means, are to be used for state business and not for personal benefit.

(4) Those items with a cost (or estimated fair value if actual cost not available) over the following threshold amounts are required to be accounted for as fixed assets under this rule:

(A) Land – all parcels of land (no threshold amount);

(B) Land improvements – fifteen thousand dollars (\$15,000) or more;

(C) Buildings – fifteen thousand dollars (\$15,000) or more;

(D) Equipment – five thousand dollars (\$5,000) or more;

(E) Additions or betterments to buildings – fifteen thousand dollars (\$15,000) or more; and

(F) Additions or betterments to equipment five thousand dollars (\$5,000) or more.

(5) If more than one (1) set of fixed asset requirements apply (for example, federal grant requirements) the more stringent set of requirements shall apply.

(6) Each department shall ensure that controls are adequate over property items, with a cost under the threshold amounts, that are considered attractive or easily pilfered. These sensitive items may include: audiovisual equipment, calculators, computers and accessories, dictating equipment, television sets, recorders and power tools. Each department shall identify its sensitive items, implement appropriate procedures for adequate control and perform annual inventories. The preferred method is to include these sensitive items on the fixed asset control system. Regardless of the method used, adequate accountability shall be provided. Property items under the threshold amounts that are not considered sensitive should have a tag designating ownership (for example, “Property of Missouri State Highway Patrol”) affixed to the item in a prominent location.

(7) Each fixed asset item shall be identified by a sequential numbering system including a numbered tag or reasonable substitute physically attached to the item. If it is not possible to attach a tag (for instance, to land), a number shall be assigned to the item for control and identification purposes.

(8) Each department shall keep fixed asset control records. These records shall be maintained by fund of acquisition and asset classification and shall contain the following data for each item: identification number; description of the item to include name, make, model and serial number, where appropriate; acquisition cost; date of acquisition; estimated useful life at date of acquisition; physical location in sufficient detail to readily locate the item; and method and date of disposition.

(9) Each department shall perform an annual physical inventory of all fixed assets in its possession and reconcile this inventory with the fixed asset control records and with the prior annual physical inventory, accounting for all acquisitions and dispositions in the interim. Each department shall annually prepare a statement of changes in fixed assets to summarize the transactions occurring during the fiscal year.

*AUTHORITY: section 34.125, RSMo 2016.\* Original rule filed Jan. 16, 1978, effective April 13, 1978. Amended: Filed Aug. 16, 1979, effective Nov. 12, 1979. Amended: Filed Sept. 14, 1989, effective July 1, 1990. Amended: Filed May 4, 2000, effective Dec. 30, 2000. Amended: Filed June 15, 2023, effective Dec. 30, 2023.*

*\*Original authority: 34.125, RSMo 1965, amended 1977.*



RULES OF  
**Elected Officials**  
**Division 40—State Auditor**  
**Chapter 3—Rules Applying to Political Subdivisions**

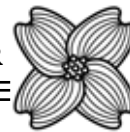
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**TITLE 15 – ELECTED OFFICIALS**  
**Division 40 – State Auditor**

**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 LocalGovernment@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. 2023.\* 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. Amended: Filed May 25, 2023, effective Nov. 30, 2023.*

*\*Original authority: 105.145, RSMo 1965, amended 1983, 2009, 2016, 2017, 2022.*

#### **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 (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. Current year rate computed pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 22)
C. Amount of rate increase authorized by voters if same purpose (Form B, Line 8)
OR
Increase to the total operating levy up to \$2.75 per Amendment 2, if applicable
Date the School Board decided to use Amendment 2 (if using)
D. Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C )
E. Maximum authorized levy greater of the 1984 rate or most recent voter approved rate
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E)
G1. Less required Proposition C (sales tax) reduction taken from tax rate ceiling (Line F), if applicable Circle the type of waiver your district has Full Partial No Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver.
G2. Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F)
H. Less voluntary reduction by school district taken from tax rate ceiling (Line F) WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.
I. Plus allowable recoupment rate added to the tax rate ceiling (Line F) If applicable, attach Form G or H.
J. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I)
AA. Rate to be levied for debt service, if applicable (Form C, Line 12)
BB. Additional special purpose rate authorized by voters after the prior year tax rates were set (Form B, Line 8 if a different purpose)

Certification

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

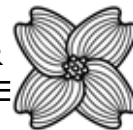
Table with 4 columns: (Date), (Signature), (Print Name), (Telephone)

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.

Table with 4 columns: (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) _____ (Real Estate)	+	(b) _____ (Personal Property)	=	_____ (Total)
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**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) _____ (Real Estate)	+	(b) _____ Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is negative, enter zero	=	_____ (Total)
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**3. Assessed value of newly added territory**  
obtained from the county clerk or county assessor

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

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

(a) _____ (Real Estate)	+	(b) _____ (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) _____ (Real Estate)	+	(b) _____ (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) Round a fraction to the nearest one/one hundredth of a cent. 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)

\_\_\_\_\_

(Form Revised 04-2021)

**Form B**



**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** (i.e. Assuming the current year is year 1, use January - December year 2 payments to complete the year 1 Form C) Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agent or paying agent due during the next calendar year. \_\_\_\_\_
- 3. **Estimated costs of collection and anticipated delinquencies (i.e. collector fees & commissions & assessment fund withholdings)**  
Experience in prior years is the best guide for estimating uncollectible taxes.  
It is usually 2% to 10% of Line 2 above. \_\_\_\_\_
- 4. **Reasonable reserve up to one year's payment** (i.e. Assuming the current year is year 1, use January - December year 3 payments to complete the year 1 Form C) It is important that the debt service fund have sufficient reserves to prevent any default on the bonds.  
Include payments for the year following the next calendar year, accounted for on Line 2. \_\_\_\_\_
- 5. **Total required for debt service (Line 2 + Line 3 + Line 4)** \_\_\_\_\_
- 6. **Anticipated balance at end of current calendar year**  
Show the anticipated bank or fund balance at December 31st of this year (this will equal the current balance minus the amount of any principal or interest due before December 31st plus any estimated investment earning due before December 31st). Do not add the anticipated collections of this tax into this amount. \_\_\_\_\_
- 7. **Property tax revenue required for debt service (Line 5 - Line 6)**  
Line 6 is subtracted from Line 5 because, the debt service fund is only allowed to have the payments required for the next calendar year (Line 2) and the reasonable reserve of the following year's payment (Line 4). Any current balance in the fund is already available to meet these requirements so it is deducted from the total revenues required for debt service purposes. \_\_\_\_\_
- 8. **Estimated revenue from state assessed property for debt service for the next calendar year (January - December)** - must be estimated by the school district. In most instances a good estimate would be the same amount as the state assessed revenues actually placed in the debt service fund in the prior year. \_\_\_\_\_
- 9. **Revenue required from locally assessed property for debt service (Line 7 - Line 8)** \_\_\_\_\_
- 10. **Computation of debt service tax rate (Line 9 / Line 1 x 100)**  
Round a fraction to the nearest one/one hundredth of a cent. \_\_\_\_\_
- 11. **Less voluntary reduction by school district** \_\_\_\_\_
- 12. **Actual rate to be levied for debt service purposes \* (Line 10 - Line 11)**  
**Enter this rate on Line AA of the Summary Page** \_\_\_\_\_

\* 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
-------------------------	----------------------	-----------------

**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 1total)	_____	_____	_____
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 be</u> 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 be</u> 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.	_____	_____	_____

**Complete lines 16 and 17 if Line 11 is less than Line 10**

**Form H will need to be completed to continue this recoupment in the 2nd or 3rd year**

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**

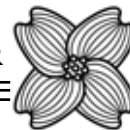
**Total**

- |  |  |       |
|--|--|-------|
| <b>1. Total revenue lost due to assessment reductions</b> (Form G, Line 10)  |  | _____ |
| <b>2. Revenue recouped in prior year(s)</b>  |  |       |
| 20__ year  |  |       |
| a. Assessed valuation (locally assessed only)  |  | _____ |
| b. Recoupment rate (Certified)   |  | _____ |
| c. Revenue recouped (Line 2a x Line 2b/100)  |  | _____ |
| d. Revenue recouped from state assessed property   |  | _____ |
| 20__ year  |  |       |
| e. Assessed valuation (locally assessed only)  |  | _____ |
| f. Recoupment rate (Certified)   |  | _____ |
| g. Revenue recouped (Line 2e x Line 2f/100)  |  | _____ |
| h. Revenue recouped from state assessed property   |  | _____ |
| <b>3. Total revenue recouped in prior year(s)</b><br>(Line 2c total + Line 2d total + Line 2g total + Line 2h total)   |  | _____ |
| <b>4. Revenue remaining to be recouped</b> (Line 1 - Line 3)   |  | _____ |
| <b>5. Revenue desired to be recouped in the current year</b><br>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.<br>(Must be ≤ Line 4) |  | _____ |
| <b>6. Revenue that will be recouped from state assessed property in the current year</b>   |  | _____ |
| <b>7. Revenue to be recouped from locally assessed property in the current year</b> (Line 5 - Line 6)  |  | _____ |
| <b>8. Total current year assessed valuation</b><br>obtained from the county clerk or assessor<br>(Form A, Line 1)  |  | _____ |
| <b>9. Rate(s) to be levied to partially or fully recoup the lost revenue</b> (Line 7/Line 8 x 100)<br>Enter this rate on current year Summary Page, Line I.  |  | _____ |

**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 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)
<b>Proposed rate to be entered on tax books by county clerk based on the certification from the political subdivision:</b>			
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: <b>J</b>	_____	_____
	<b>AA</b>	_____	_____
	<b>BB</b>	_____	_____
_____ (Date)	_____ (County Clerk's Signature)	_____ (County)	_____ (Telephone)



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		Total	Prior Method Single Rate
	(a)	(b)	(c)	(d)	Residential	Commercial		
1. <b>(20__ ) Current year assessed valuation</b> Include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.								
2. <b>Assessed valuation of new construction &amp; improvements</b> 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. <b>Assessed value of newly added territory</b> obtained from the county clerk or county assessor								
4. <b>Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year</b> obtained from the county clerk or county assessor								
5. <b>Adjusted current year assessed valuation</b> (Line 1 - Line 2 - Line 3 - Line 4)								
6. <b>(20__ ) Prior year assessed valuation</b> 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. <b>Assessed value in newly separated territory</b> obtained from the county clerk or county assessor								
8. <b>Assessed value of property locally assessed in prior year, but state assessed in current year</b> obtained from the county clerk or county assessor								
9. <b>Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass</b> obtained from the county clerk or county assessor								
10. <b>Adjusted prior year assessed valuation</b> (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)	
	Residential	Real Estate	Agricultural	Commercial	Personal	Property	Total	Prior Method Single Rate
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 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)	Prior Method Single Rate
	Residential	Real Estate Agricultural	Commercial	Personal Property	Total

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 < 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**

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 reductions 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	Real Estate	Personal Property	Total	Residential	Agricultural	Commercial	Real Estate	Personal Property	Total
<b>Calculate Final Blended Rate</b>												
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 I)	
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 I)	
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 I)	
60. Revenue from adjusted levy (Line 58 x Line 59 / 100)	
61. Blended tax rate from the adjusted levy to report on DESE Screen 6 (Line 60 / Line 59 x 100)	



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

Form B

(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.

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

- Also, indicate the election results on the Proposition C waiver. (Yes) (No)

Table with 5 columns: Residential, Agricultural, Commercial, Personal Property, Total. Header: Real Estate

- 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 of/by/to an existing rate, otherwise 0)

- 8. Voter approved increased rate (If Line 6a > 0, then Line 6a + Line 7, otherwise, Line 6b)

- 9. Voter approved increased rate rounded (If Line 8 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate)

Prior Method Single Rate Calculation for Voter Approved Increase

- 10. Total revenue allowed (If no increase of/by/to, then Form A, Line 20, otherwise Form B Line 9 x Line 11 / 100)

- 11. Adjusted current year assessed valuation (Form A, Line 5)

- 12. Prior method single increased rate (Line 10 total / Line 11 total x 100)

(Form Revised 04-2021)

Form B





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

**Form C**

(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.**

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** (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 and anticipated delinquencies (i.e. collector fees and commissions and assessment fund withholdings)**  
 Experience in prior years is the best guide for estimating uncollectible taxes. It is 2% to 10% of Line 2 above. \_\_\_\_\_
4. **Reasonable reserve up to one year's payment**  
 (i.e. Assuming the current year is year 1, use January - December year 3 payments to complete the year 1 Form C) It is important that the debt service fund have sufficient reserves to prevent any default on the bonds. Include payments for the year following the next calendar year, accounted for on Line 2. \_\_\_\_\_
5. **Total required for debt service (Line 2 + Line 3 + Line 4)** \_\_\_\_\_
6. **Anticipated balance at end of current calendar year**  
 Show the anticipated bank or fund balance at December 31st of this year (this will equal the current balance minus the amount of any principal or interest due before December 31st plus any estimated investment 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 already available to meet these requirements, so it is deducted from the total revenues required for debt service purposes. \_\_\_\_\_
8. **Estimated revenue from state assessed property for debt service for the next calendar year (January - December)** - must be estimated by the school district. In most instances a good estimate would be the same amount as the state assessed revenues actually placed in the debt service fund in the prior year. \_\_\_\_\_
9. **Revenue required from locally assessed property for debt service (Line 7 - Line 8)** \_\_\_\_\_
10. **Computation of debt service tax rate (Line 9 / Line 1 x 100)**  
 Round a fraction to the nearest one/one hundredth of a cent. \_\_\_\_\_
11. **Less voluntary reduction by political subdivision** \_\_\_\_\_
12. **Actual rate to be levied for debt service purposes \* (Line 10 - Line 11)**  
**Enter this rate on the Summary Page, 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

XX/XX/20XX

Informational 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

This page shows the information that would have been on the line items for the Summary Page 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.

Table with 5 columns: Residential, Agriculture, Commercial, Personal Property, Prior Method 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 Informational Summary Page, Line F)

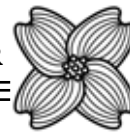
B. Current year rate computed pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Informational Form A, Line 37 & Line 23 prior method)


C. Amount of rate increase authorized by voters for current year if same purpose (Informational Form B, Line 9 & Line 12 prior method)

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 the most recent voter approved rate

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

(20\_\_)

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

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

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

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

Prior Method  
Single Rate

	(a)	(b)	(c)	(d)	
	Residential	Real Estate Agricultural	Commercial	Personal Property	Total
1. <b>(20__ ) Current year assessed valuation</b> Include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.					
2. <b>Assessed valuation of new construction &amp; improvements</b> 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. <b>Assessed value of newly added territory</b> obtained from the county clerk or county assessor					
4. <b>Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year</b> obtained from the county clerk or county assessor					
5. <b>Adjusted current year assessed valuation</b> (Line 1 - Line 2 - Line 3 - Line 4)					
6. <b>(20__ ) Prior year assessed valuation</b> 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 Informational 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 Informational Summary Page, Line A.					
7. <b>Assessed value in newly separated territory</b> obtained from the county clerk or county assessor					
8. <b>Assessed value of property locally assessed in prior year, but state assessed in current year</b> obtained from the county clerk or county assessor					
9. <b>Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass</b> obtained from the county clerk or county assessor					
10. <b>Adjusted prior year assessed valuation</b> (Line 6 - Line 7 - Line 8 - Line 9)					



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Form A

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

(20\_\_)

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

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

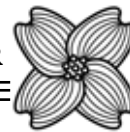
Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.


This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered years(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
	Residential	Real Estate Agricultural	Commercial	Personal Property		
11. Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Line 5 - Line 10 / Line 10 x 100)	_____	_____	_____	_____	_____	_____
12. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	_____	_____	_____	_____	_____	_____
13. Adjusted prior year assessed valuation (Line 10)	_____	_____	_____	_____	_____	_____
14. (20__) Prior year tax rate ceiling (Informational 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 the DESE & allocated to each subclass of real estate based on its % of assessed valuation	_____	_____	_____	_____	_____	_____
17. Total adjusted prior year revenue (Line 15 + Line 16)	_____	_____	_____	_____	_____	_____
18. Permitted reassessment revenue growth Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.	_____	_____	_____	_____	_____	_____
19. Additional reassessment revenue permitted (Line 17 x Line 18)	_____	_____	_____	_____	_____	_____
20. Revenue permitted in the current year from property that existed in both years (Line 17 + Line 19)	_____	_____	_____	_____	_____	_____
21. Estimated current year revenue from state assessed property before reductions The school district should use its best estimate for Line 21 total, which is allocated to each subclass of real estate based on its % of assessed valuation. (i.e. same amount as Line 16 total, Line 16 total multiplied by the % increase in state assessed valuation per the State Tax Commission, or using the educated guess) If Line 21 total declines substantially from the amount on Line 16 total, please provide written documentation to the State Auditor's Office to explain the reasons for such difference.	_____	_____	_____	_____	_____	_____
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**  
**Informational Form A**  
 For School Districts Calculating a Separate Rate on Each Subclass of Property

(20\_\_)

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

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

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reductions(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)	
	Residential	Agricultural	Commercial	Real Estate	Personal Property	Total	Personal Property	Total	Prior Method Single Rate
22. Revenue permitted in the current year 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 (Informational 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 prior method column on Line B of the Informational Summary Page.	_____								
<b>Calculate Revised Rate(s)</b>									
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 & 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)	_____								



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational 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.

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.

	Real Estate			Total	Prior Method Single Rate
	(a) Residential	(b) Agricultural	(c) Commercial		
<b>Calculate Final Blended Rate</b>					
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 Informational Summary Page, Line B					
<b>For Information Purposes Only - Impact of the Multi Rate System</b>					
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)					
<b>For Information Purposes Only - Blended Rate Calculation</b>					
46. Tax rate ceiling (Informational 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)

Informational Form A, Page 4 of 4



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

XX/XX/20XX  
(20XX)

**Informational Form B**

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

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

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

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase 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 required Proposition C reduction.  
- Attach a sample ballot or state the proposition posed exactly as it appeared on the ballot.

- Also, indicate the election results on the Proposition C waiver. \_\_\_\_\_  
(Yes) (No)

		Real Estate			Personal Property	Total
		Residential	Agricultural	Commercial		

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**  
(Informational Summary Page, Line A if increase of/by/to an existing rate, otherwise 0) \_\_\_\_\_

8. **Voter approved increased rate**  
(If Line 6a > 0, then Line 6a + Line 7, otherwise, Line 6b) \_\_\_\_\_

9. **Voter approved increased rate rounded**(If Line 8 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate) \_\_\_\_\_

**Prior Method Single Rate Calculation for Voter Approved Increase**

10. **Total revenue allowed** (If no increase of/by/to, then Informational Form A, Line 20, otherwise Informational Form B Line 9 x Line 11 / 100) \_\_\_\_\_

11. **Adjusted current year assessed valuation**  
(Informational Form A, Line 5) \_\_\_\_\_

12. **Prior method single increased rate**  
(Line 10 total / Line 11 total x 100) \_\_\_\_\_

(Form Revised 04-2021)

**Informational Form B**



**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 With a Separate Rate on Each Subclass of Property

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 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.

**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 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 With a Separate Rate on Each Subclass of Property

Name of School District	School District Code	Purpose of Levy
-------------------------	----------------------	-----------------

Real Estate				
Residential	Agricultural	Commercial	Personal Property	Total

**Year 20 - Complete lines 1 through 16 for the third prior year (if applicable). Make a copy of this section for calculating a recoupment of the fourth or older prior year(s).**

1. Revised locally assessed valuation after the changes to 20__ tax rates have been made (Revised Form A, Line 1)				
2. Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F)				
3. Revised permissible local assessed tax revenue ((Line 1 x Line 2)/100)				
4. Original tax rate ceiling (Certified) (Original Summary Page, Line F)				
5. Total locally assessed tax revenue actually produced ((Line 1 x Line 4)/100)				
6. Revenue loss due to local assessment reduction (Line 3 - Line 5)				
7. Estimated lost revenue from state assessed property due to revised rates or state assessment reductions This amount must be estimated by the district.				
8. Total lost revenue to be recouped (Line 6 + Line 7) If there are no negative values, copy Line 8 values to Line 16 and skip Lines 9-15.				
9. Additional revenue that was received (Pull down negative values from Line 8)				
10. Revised locally assessed valuation 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 8 based on the relative ratio on Line 11 (Line 9 x Line 11)				
13. Adjusted lost revenue (Line 8 + Line 12) If there are only negative values remaining, the negative values should be allocated back to the subclass the negative was initially under, using the following steps. If there is a negative value(s) and there is still a positive value(s) in another subclass(es) to allocate the remaining negative values they should be allocated using the relative ratio process again. If there are only positive values remaining, copy Line 13 values to Line 16 and skip Lines 14-15.				
14. Relative ratio of Line 9 (Line 9/Line 9 total)				
15. Allocate the difference on Line 13 (only if all of Line 13 values are negative) based on the relative ratio on Line 14 (Line 13 total x Line 14) Copy Line 15 values to Line 16.				
16. Total lost revenue allowed to be recouped				



**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 With a Separate Rate on Each Subclass of Property

Name of School District	School District Code	Purpose of Levy				
		Residential	Agricultural	Commercial	Personal Property	Total

**Year 20 - Complete lines 17 through 32 for the second prior year (if applicable).**

17. Revised locally assessed valuation after the changes to 20__ tax rates have been made (Revised Form A, Line 1)					
18. Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F)					
19. Revised permissible local assessed tax revenue ((Line 17 x Line 18)/100)					
20. Original tax rate ceiling (Certified) (Original Summary Page, Line F)					
21. Total locally assessed tax revenue actually produced ((Line 17 x Line 20)/100)					
22. Revenue loss due to local assessment reduction (Line 19 - Line 21)					
23. Estimated lost revenue from state assessed property due to revised rates or state assessment reductions This amount must be estimated by the district.					
24. Total lost revenue to be recouped (Line 22 + Line 23) If there are no negative values, copy Line 24 values to Line 32 and skip Lines 25-31.					
25. Additional revenue that was received (Pull down negative values from Line 24)					
26. Revised locally assessed valuation if Line 24 > 0 (Line 17 if Line 24 > 0)					
27. Relative ratio of Line 26 ratio of assessed valuation of each subclass to the total (Line 26/Line 26 total)					
28. Allocate the difference on Line 24 based on the relative ratio on Line 27 (Line 25 x Line 27)					
29. Adjusted lost revenue (Line 24 + Line 28) If there are only negative values remaining, the negative values should be allocated back to the subclass the negative was initially under, using the following steps. If there is a negative value(s) and there is still a positive value(s) in another subclass(es) to allocate the remaining negative values they should be allocated using the relative ratio process again. If there are only positive values remaining, copy Line 29 values to Line 32 and skip Lines 30-31.					
30. Relative ratio of Line 25 (Line 25/Line 25 total)					
31. Allocate the difference on Line 29 (only if all of Line 29 values are negative) based on the relative ratio on Line 30 (Line 29 total x Line 30) Copy Line 31 values to Line 32.					
32. Total lost revenue allowed to be recouped					



**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 With a Separate Rate on Each Subclass of Property

Name of School District	School District Code	Purpose of Levy				
		Residential	Agricultural	Commercial	Personal Property	Total

**Year 20 - Complete lines 33 through 48 for the prior year (if applicable).**

33. Revised locally assessed valuation after the changes to 20__ tax rates have been made (Revised Form A, Line 1)					
34. Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F)					
35. Revised permissible local assessed tax revenue ((Line 33 x Line 34)/100)					
36. Original tax rate ceiling (Certified) (Original Summary Page, Line F)					
37. Total locally assessed tax revenue actually produced ((Line 33 x Line 36)/100)					
38. Revenue loss due to local assessment reduction (Line 35 - Line 37)					
39. Estimated lost revenue from state assessed property due to revised rates or state assessment reductions This amount must be estimated by the district.					
40. Total lost revenue to be recouped (Line 38 + Line 39) If there are no negative values, copy Line 40 values to Line 48 and skip Lines 41-47.					
41. Additional revenue that was received (Pull down negative values from Line 40)					
42. Revised locally assessed valuation if Line 40 > 0 (Line 33 if Line 40 > 0)					
43. Relative ratio of Line 42 ratio of assessed valuation of each subclass to the total (Line 42/Line 42 total)					
44. Allocate the difference on Line 40 based on the relative ratio on Line 43 (Line 41 x Line 43)					
45. Adjusted lost revenue (Line 40 + Line 44) If there are only negative values remaining, the negative values should be allocated back to the subclass the negative was initially under, using the following steps. If there is a negative value(s) and there is still a positive value(s) in another subclass(es) to allocate the remaining negative values they should be allocated using the relative ratio process again. If there are only positive values remaining, copy Line 45 values to Line 48 and skip Lines 46-47.					
46. Relative ratio of Line 41 (Line 41/Line 41 total)					
47. Allocate the difference on Line 45 (only if all of Line 45 values are negative) based on the relative ratio on Line 46 (Line 45 total x Line 46) Copy Line 47 values to Line 48.					
48. Total lost revenue allowed to be recouped					



**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 With a Separate Rate on Each Subclass of Property

Name of School District	School District Code	Purpose of Levy				
		Real Estate				
		Residential	Agricultural	Commercial	Personal Property	Total

**Determination of Recoupment Rates**

- 49. **Total revenue loss**  
(Line 16 + Line 32 + Line 48)
- 50. **Additional revenue that was received**  
(Pull down negative values from Line 49)
- 51. **Total current year locally assessed property**
- 52. **Revised current year locally assessed property Line 50 > 0**  
(If Line 50 > 0, Line 51, otherwise 0)
- 53. **Relative ratio of Line 52**  
(Line 52/Line 52 total)
- 54. **Allocate the difference**  
(Line 50 negative total x Line 53)
- 55. **Estimated lost revenue from state assessed property due to revised rates or state assessment reductions**  
This amount must be estimated by the district.
- 56. **Adjusted lost revenue (Line 49 + Line 54 + Line 55)**  
If there are only negative values remaining, the negative values should be allocated back to the subclass the negative was initially under, using the following steps.  
If there is a negative value(s) and there is still a positive value(s) in another subclass(es) to allocate the remaining negative values they should be allocated using the relative ratio process again.  
If there are only positive values remaining, copy Line 56 values to Line 59 and skip Lines 57-58.
- 57. **Relative ratio of Line 50**  
(Line 50/Line 50 total)
- 58. **Allocate the difference on Line 56 (only if all of Line 56 values are negative) based on the relative ratio on Line 57**  
(Line 56 total x Line 57) Copy Line 58 values to Line 59.
- 59. **Total lost revenue allowed to be recouped**
- 60. **Revenue desired to recoup in the current year**  
Do not enter more than Line 59.
- 61. **Rate(s) to be levied to partially or fully recoup the loss**  
((Line 60/Line 51)x 100)

**Complete Line 62 if Line 60 is less than Line 59. Form H will need to be completed to continue this recoupment in the 2nd or 3rd year.**

- 62. **Portion of revenue on Line 59 remaining for a second or third year of recoupment (Line 59 - Line 60)**



**Form H - Calculation of Second and/or Third Year of Recoupment Taken**  
**For Compliance with Section 137.073.3(2)(a) and (b) RSMo** (20\_\_)  
**For School Districts with a Separate Rate on Each Subclass of Property**

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**

	Residential	Agricultural	Commercial	Personal	Total
1. <b>Total revenue lost due to assessment reductions</b> (Prior year 20__ Form G, Line 28)					
2. <b>Revenue recouped in prior year(s)</b> 20__ year					
a. Assessed valuation (locally assessed only)					
b. Recoupment rate (Certified)					
c. Revenue recouped (Line 2a x 2b/100)					
d. Revenue recouped from state assessed property 20__ year					
e. Assessed valuation (locally assessed only)					
f. Recoupment rate (Certified)					
g. Revenue recouped (Line 2e x 2f/100)					
h. Revenue recouped from state assessed property					
3. <b>Total revenue recouped in prior year(s)</b> (Line 2c + Line 2d + Line 2g + Line 2h )					
4. <b>Revenue remaining to be recouped</b> (Line 1 - Line 3)					
5. <b>Revenue desired to be recouped in the current year</b> 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. <b>Estimated amount of current collections from state assessed property for recoupment loss</b> This amount <u>must</u> be estimated by the school district.					
7. <b>Revenue to be recouped from locally assessed property in the current year</b> (Line 5 - Line 6)					
8. <b>Total current year assessed valuation</b> obtained from the county clerk or assessor (Form A, Line 1)					
9. <b>Rate(s) to be levied to partially or fully recoup the lost revenue</b> (Line 7/Line 8 x 100) Enter these rates on the current year Summary Page, Line I.					

**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 School District \_\_\_\_\_ Telephone \_\_\_\_\_ Signature \_\_\_\_\_  
 School District Code \_\_\_\_\_ Date \_\_\_\_\_ Print Name \_\_\_\_\_  
 Purpose of Levy \_\_\_\_\_



*AUTHORITY: sections 29.100 and 137.073.6, RSMo 2016.\* Original rule filed March 24, 2016, effective Nov. 30, 2016. Amended: Filed Jan. 31, 2018, effective July 30, 2018. Amended: Filed Jan. 28, 2019, effective July 30, 2019. Emergency amendment filed April 28, 2021, effective May 13, 2021, expired Dec. 30, 2021. Amended: Filed April 28, 2021, effective Oct. 30, 2021.*

*\*Original authority: 29.100, RSMo 1945, amended 1993, 1995 and 137.073, RSMo 1955, amended 1979, 1984, 1985, 1986, 1989, 1990, 1991, 1992, 1994, 1996, 1999, 2000, 2002, 2004, 2005, 2008, 2011, 2013.*

### **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**

*Emergency rule filed Sept. 24, 2004, effective Oct. 4, 2004, expired April 1, 2005.*

### **15 CSR 40-3.135 Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts**

*PURPOSE: This rule clarifies the current procedure that applies to all political subdivisions other than 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, political subdivisions other than 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 political subdivisions other than school districts 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 political subdivision is unable to submit the information via the website, the political subdivision 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 political subdivisions:

- (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 are available from the Missouri State Auditor's Office and have been adopted and approved for use by political subdivisions:

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

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

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

The information to complete the 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 (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. **Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 18) \_\_\_\_\_
- C. **Amount of rate increase authorized by voters for current year** if same purpose (Form B, Line 7) \_\_\_\_\_
- 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** the most recent voter approved rate \_\_\_\_\_
- F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E) \_\_\_\_\_
- G1. **Less required sales tax reduction** taken from tax rate ceiling (Line F), if applicable \_\_\_\_\_
- G2. **Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies)** taken from tax rate ceiling (Line F) \_\_\_\_\_
- H. **Less voluntary reduction by political subdivision** taken from the tax rate ceiling (Line F)  
WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year. \_\_\_\_\_
- I. **Plus allowable recoupment rate** added to tax rate ceiling (Line F) If applicable, attach Form G or H. \_\_\_\_\_
- J. **Tax rate to be levied** (Line F - Line G1 - Line G2 - Line H + Line I) \_\_\_\_\_
- AA. **Rate to be levied for debt service**, if applicable (Form C, Line 10) \_\_\_\_\_
- BB. **Additional special purpose rate authorized by voters** after the prior year tax rates were set (Form B, Line 7 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 certification from the political subdivision: Lines** J \_\_\_\_\_ AA \_\_\_\_\_ BB \_\_\_\_\_

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

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form A

(20\_\_)

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

Name of Political Subdivision Political Subdivision Code Purpose of Levy

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

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

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

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

(a) (Real Estate) + (b) (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) (Real Estate) + (b) 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) (Real Estate) + (b) (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 state and 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) (Real Estate) + (b) (Personal Property) = (Total)

6. Assessed value of newly separated territory

obtained from the county clerk or county assessor

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

7. Assessed value of property locally assessed in prior year, but state assessed in current year

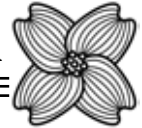
obtained from the county clerk or county assessor

(a) (Real Estate) + (b) (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 Political Subdivisions Other Than School Districts Levying a Single Rate on All Property**

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

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

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

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 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 0 for Line 14 purposes. Do not enter less than 0 or more than 5%. \_\_\_\_\_
- 15. **Additional revenue permitted**  
 (Line 13 x Line 14) \_\_\_\_\_
- 16. **Total revenue permitted in current year \***  
 from property that existed in both years ( Line 13 + Line 15) \_\_\_\_\_
- 17. **Adjusted current year assessed valuation** (Line 4) \_\_\_\_\_
- 18. **Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo**  
 (Line 16 / Line 17 x 100)  
 Round a fraction to the nearest one/one hundredth of a cent.  
**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 18 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

Form B

(20XX)

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

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

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

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

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. Amount of increase approved by voters

(An "increase/decrease of/by")

OR

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

Stated rate approved by voters

(An "increase/decrease to")

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

6. 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)

\_\_\_\_\_

7. Voter approved increased tax rate to adjust

(If an "increase of/by" ballot, Line 5a + Line 6, if an "increase to" ballot, Line 5b)

\_\_\_\_\_



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

**Form C**

(20\_\_)

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

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

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

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**  
 (i.e. Assuming the current year is year 1, use January - December year 2 payments to complete the year 1 Form C) Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agent or paying agent due during the next calendar year. \_\_\_\_\_
3. **Estimated costs of collection and anticipated delinquencies (i.e. collector fees & commissions & assessment fund withholdings)**  
 Experience in prior years is the best guide for estimating uncollectible taxes.  
 It is usually 2% to 10% of Line 2 above. \_\_\_\_\_
4. **Reasonable reserve up to one year's payment**  
 (i.e. Assuming the current year is year 1, use January - December year 3 payments to complete the year 1 Form C) It is important that the debt service fund have sufficient reserves to prevent any default on the bonds.  
 Include payments for the year following the next calendar year, accounted for on Line 2. \_\_\_\_\_
5. **Total required for debt service** (Line 2 + Line 3 + Line 4) \_\_\_\_\_
6. **Anticipated balance at end of current calendar year**  
 Show the anticipated bank or fund balance at December 31st of this year (this will equal the current balance minus the amount of any principal or interest due before December 31st plus any estimated investment earning due before December 31st). Do not add the anticipated collections of this tax into this amount. \_\_\_\_\_
7. **Property tax revenue required for debt service** (Line 5 - Line 6)  
 Line 6 is subtracted from Line 5 because the debt service fund is only allowed to have the payments required for the next calendar year (Line 2) and the reasonable reserve of the following year's payment (Line 4). Any current balance in the fund is already available to meet these requirements so it is deducted from the total revenues required for debt service purposes. \_\_\_\_\_
8. **Computation of debt service tax rate** (Line 7 / Line 1 x 100)  
 Round a fraction to the nearest one/one hundredth of a cent. \_\_\_\_\_
9. **Less voluntary reduction by political subdivision** \_\_\_\_\_
10. **Actual rate to be levied for debt service purposes \*** (Line 8 - Line 9)  
**Enter this rate on Line AA of the Summary Page.** \_\_\_\_\_

\* 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 Political Subdivisions Other Than 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.

- 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 Summary Page

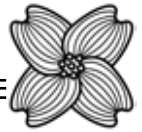
- A. Prior year tax rate ceiling (Prior year Informational Summary Page, Line F)
B. Current year rate computed (Informational Form A, Line 18 below)
C. Amount of increase authorized by voters for current year (Informational Form B, Line 7 below)
D. Rate to compare to maximum authorized levy (Line B if no election, otherwise Line C)
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 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 property that existed in both years (Line 11 x Line 12 / 100)
14. Permitted reassessment revenue growth
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 Form B

- 6. Prior year tax rate ceiling to apply voter approved increase to (Informational Summary Page, Line A if increase to an existing rate, otherwise 0)
7. Voter approved increased tax rate to adjust (If an "increase of/by" ballot, Form B, Line 5a + Line 6, if an "increase to" ballot, Form B, Line 5b)



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

(20\_\_)

Name of Political Subdivision	Political Subdivision 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. 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.

**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		



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 (20\_\_ )
For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Table with 3 columns: Name of Political Subdivision, Political Subdivision Code, Purpose of Levy

Note: List additional prior year(s) in separate columns, if needed.

Main calculation table with 4 columns: Description, Prior Year (20\_\_), Second Prior Year (20\_\_), Third Prior Year (20\_\_). Rows include Revised state & locally assessed valuation, Revised tax rate ceiling, Revised permissible state & locally assessed tax revenue, etc.

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

Table with 2 columns: Description, Value. Rows: 12. Portion of revenue on Line 7 for prior year 20\_\_ reserved for second year of recoupment; 13. Portion of revenue on Line 7 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 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 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**

	<b>Total</b>
1. <b>Total revenue lost due to assessment reductions</b> (Form G, Line 10)	
2. <b>Revenue recouped in prior year(s)</b>	
20__ year	
a. Assessed valuation	
b. Recoupment rate (Certified)	
c. Revenue recouped (Line 2a x Line 2b/100)	
20__ year	
d. Assessed valuation	
e. Recoupment rate (Certified)	
f. Revenue recouped (Line 2d x Line 2e/100)	
3. <b>Total revenue recouped in prior year(s)</b> (Line 2c total + Line 2f total)	
4. <b>Revenue remaining to be recouped</b> (Line 1 - Line 3)	
5. <b>Revenue desired to be recouped in the current year</b> 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. <b>Total current year assessed valuation</b> obtained from the county clerk or assessor (Form A, Line 1)	
7. <b>Rate(s) to be levied to partially or fully recoup the lost revenue</b> (Line 5/Line 6 x 100) Enter this rate on current year Summary Page, Line I.	

**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 Code	Date	Print Name
Purpose of Levy		



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

Summary Page

(20XX)

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

Name of Political Subdivision Political Subdivision Code Purpose of Levy

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

The information to complete the 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 and Section 137.073, RSMo, if no voter approved increase...
C. Amount of rate increase authorized by voters for current year if same purpose...
D. Rate to compare to maximum authorized levy to determine tax rate ceiling...
E. Maximum authorized levy the most recent voter approved rate...
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws...
G1. Less required sales tax reduction taken from tax rate ceiling...
G2. Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies)...
H. Less voluntary reduction by political subdivision taken from the tax rate ceiling...
I. Plus allowable recoupment rate added to tax rate ceiling...
J. Tax rate to be levied...
AA. Rate to be levied for debt service, if applicable...
BB. Additional special purpose rate authorized by voters after the prior year tax rates were set...

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.

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

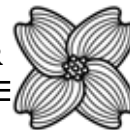
Proposed rate to be entered on tax books by county clerk


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

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

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







**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**  
**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		
<p>The final version of this form <b>MUST</b> be sent to the county clerk.                      Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.</p> <p>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).</p>					
	(a)	(b)	(c)	(d)	Prior Method
	Residential	Real Estate	Commercial	Personal Property	Single Rate
					Total
1.	<p><b>(20__ ) Current year assessed valuation</b>                      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.</p>				
2.	<p><b>Assessed valuation of new construction &amp; improvements</b>                      2(a) (b) &amp; (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 0</p>				
3.	<p><b>Assessed value of newly added territory</b>                      obtained from the county clerk or county assessor</p>				
4.	<p><b>Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year</b>                      obtained from the county clerk or county assessor</p>				
5.	<p><b>Adjusted current year assessed valuation</b>                      (Line 1 - Line 2 - Line 3 - Line 4)</p>				
6.	<p><b>(20__ ) Prior year assessed valuation</b>                      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 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.</p>				
7.	<p><b>Assessed value in newly separated territory</b>                      obtained from the county clerk or county assessor</p>				
8.	<p><b>Assessed value of property locally assessed in prior year, but state assessed in current year</b>                      obtained from the county clerk or county assessor</p>				
9.	<p><b>Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass</b>                      obtained from the county clerk or county assessor</p>				
10.	<p><b>Adjusted prior year assessed valuation</b>                      (Line 6 - Line 7 - Line 8 - Line 9)</p>				



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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.

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).

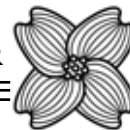
	Real Estate			Total	Prior Method Single Rate
	(a) Residential	(b) Agricultural	(c) Commercial		


- 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. **Prior year voluntarily reduced rate in non-reassessment year** (Summary Page, 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** (Summary Page, 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 Summary Page

(Form Revised 12-2017)

Form A, Page 2 of 4





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

**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)		Prior Method Single Rate
	Residential	Agricultural	Commercial	Real Estate	Personal Property	Commercial	Personal Property	Total		
<b>Calculate Revised Rate(s)</b>										
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 <small>NOTE: Revision cannot increase personal property rate. (If Line 27 &lt; 0 or &gt; 0 &amp; Line 23 &lt; Line 23 prior method then Line 23, otherwise 0)</small>										
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)										
<b>Calculate Final Blended Rate</b>										
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 Summary Page, Line B										



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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. 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).

For Informational Purposes Only - Impact of the Multi Rate System

Table with 5 columns: (a) Residential, (b) Real Estate (Agricultural), (c) Commercial, (d) Personal Property, and Prior Method Single Rate. Rows 38-41.

For Informational Purposes Only - Blended Rate Calculation

Table with 5 columns: (a) Residential, (b) Real Estate (Agricultural), (c) Commercial, (d) Personal Property, and Prior Method Single Rate. Rows 42-57.

(Form Revised 12-2017)

Form A, Page 4 of 4



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

XX/XX/20XX

**Form B**

(20XX)

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

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

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

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase 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. \_\_\_\_\_

_____ Real Estate _____				
Residential	Agricultural	Commercial	Personal Property	Total

5. **Amount of increase approved by voters**  
 (An "increase/decrease of/by") **OR** a. \_\_\_\_\_  
**Stated rate approved by voters**  
 (An "increase/decrease to") b. \_\_\_\_\_

6. **Prior year tax rate ceiling or voluntarily reduced rate to apply voter approved increase to**  
 (Summary Page, Line A if increase of/by/to an existing rate, otherwise 0) \_\_\_\_\_

7. **Voter approved increased rate**  
 (If Line 5a > 0, then Line 5a + Line 6, otherwise, Line 5b) \_\_\_\_\_

8. **Voter approved increased rate rounded** (If Line 7 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate) \_\_\_\_\_

**Prior Method Single Rate Calculation for Voter Approved Increase**

9. **Total revenue allowed** (If no increase of/by/to, then Form A, Line 18, otherwise Form B Line 8 x Line 10 / 100) \_\_\_\_\_

10. **Adjusted current year assessed valuation**  
 (Form A, Line 5) \_\_\_\_\_

11. **Prior method single increased rate**  
 (Line 9 total / Line 10 total x 100) \_\_\_\_\_



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form C

(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.

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** (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 and anticipated delinquencies (i.e. collector fees and commissions and assessment fund withholdings)** Experience in prior years is the best guide for estimating uncollectible taxes. It is 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) Round a fraction to the nearest one/one hundredth of a cent. \_\_\_\_\_
- 9. **Less voluntary reduction by political subdivision** \_\_\_\_\_
- 10. **Actual rate to be levied for debt service purposes \*** (Line 8 - Line 9) Enter this rate on the Summary Page, 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**

XX/XX/20XX

**Informational Summary Page**

(20XX)

**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 Page had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

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

	Real Estate			Personal Property	Prior Method Single Rate
	Residential	Agriculture	Commercial		
A. <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 Informational Summary Page, Line F)	_____	_____	_____	_____	_____
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 (Informational Form A, Line 37 & Line 23 prior method)	_____	_____	_____	_____	_____
C. <b>Amount of rate increase authorized by voters for current year</b> if same purpose (Informational Form B, Line 8 & Line 11 prior method)	_____	_____	_____	_____	_____
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> the most recent voter approved rate	_____	_____	_____	_____	_____
F. <b>Current year tax rate ceiling</b> 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 Form A

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

(20\_\_)

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

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

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

This form shows the information that would have been on the line items for the Form A had no voluntary 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)

Residential Real Estate Agricultural Commercial Personal Property Total Prior Method Single Rate

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 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 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 Informational 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 Informational 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

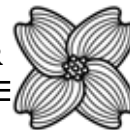
10. Adjusted prior year assessed valuation


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

(Form Revised 12-2017)

Informational Form A, Page 1 of 4







**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**  
**Informational Form A**  
For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

(20\_\_)

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

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

This form shows the information that would have been on the line items for the Form A had no voluntary 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
	Residential	Agricultural	Real Estate	Commercial	Personal Property	Commercial	Personal Property			
11. <b>Percentage increase in adjusted valuation</b> of existing property in the current year over the prior year's assessed valuation (Line 5 - Line 10 / Line 10 x 100)	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
12. <b>Increase in Consumer Price Index (CPI)</b> certified by the State Tax Commission	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
13. <b>Adjusted prior year assessed valuation</b> (Line 10)	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
14. <b>(20__ ) Prior year tax rate ceiling</b> (Informational Summary Page, Line A)	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
15. <b>Maximum prior year adjusted revenue permitted</b> from property that existed in both years (Line 13 x Line 14 / 100)	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
16. <b>Permitted reassessment revenue growth</b> 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%, or more than 5%.	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
17. <b>Additional reassessment revenue permitted</b> (Line 15 x Line 16)	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
18. <b>Revenue permitted in the current year</b> from property that existed in both years (Line 15 + Line 17)	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
19. <b>Adjusted current year assessed valuation</b> (Line 5)	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
20. <b>Tax rate permitted using prior method</b> tax rate permitted prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
21. <b>Limit personal property to the prior year ceiling</b> (Lower of Line 20 personal property or Line 14 personal property)	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
22. <b>Maximum authorized levy</b> (Informational Summary Page, Line E)	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
23. <b>Limit to the prior year maximum authorized levy</b> (Lower of Line 20, Line 21 for Personal Property only, or Line 22)	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
<b>Enter the rate for the prior method column on Line B of the Informational Summary Page</b>										



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED  
Informational 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.

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.



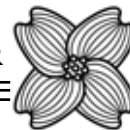
	Real Estate			Personal Property	Total	Prior Method Single Rate
	(a) Residential	(b) Agricultural	(c) Commercial			

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 cannot increase personal property rate (if Line 27 < or > 0 & Line 23 < Line 23 prior method, then Line 23, otherwise 0) \_\_\_\_\_
- 29. Current year adjusted assessed valuation of the 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 Summary Page, Line B \_\_\_\_\_

(Form Revised 12-2017)

Informational Form A, Page 3 of 4



(20\_\_)  
 \_\_\_\_\_

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**  
**Informational Form A**  
 For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

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

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

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)	
	Residential	Real Estate Agricultural	Commercial	Personal Property	Total
					Prior Method Single Rate
<b>For Informational Purposes Only - Impact of the Multi Rate System</b>					
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)	_____	_____	_____	_____	_____
<b>For Informational Purposes Only - Blended Rate Calculation</b>					
42. Tax rate ceiling (Informational Summary Page, Line F)	_____	_____	_____	_____	_____
43. Allowable recoupment rate (Summary Page, 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 (Summary Page, 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 (Summary Page, 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

XX/XX/20XX

Informational Form B

(20XX)

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

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

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

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase 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.

Table with 5 columns: Residential, Agricultural, Commercial, Personal Property, Total. Header: Real Estate

5. Amount of increase approved by voters
(An "increase/decrease of/by") OR a.

Stated rate approved by voters
(An "increase/decrease to") b.

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

7. Voter approved increased rate
(If Line 5a > 0, then Line 5a + Line 6b, otherwise, Line 5b)

8. Voter approved increased rate rounded (If Line 7 < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate)

Prior Method Single Rate Calculation for Voter Approved Increase

9. Total revenue allowed (If no increase of/by/to, then Informational Form A, Line 18, otherwise Informational Form B Line 8 x Line 10 / 100)

10. Adjusted current year assessed valuation
(Informational Form A, Line 5)

11. Prior method single increased rate
(Line 9 total / Line 10 total x 100)



**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 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
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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 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.

**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 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 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				
		Real Estate				
		Residential	Agricultural	Commercial	Personal Property	Total

**Year 20** - Complete lines 1 through 14 for the third prior year (if applicable). Make a copy of this section for calculating a recoupment of the fourth or older prior year(s).

1. Revised assessed valuation after the changes to 20__ tax rates have been made (Revised Form A, Line 1)	_____	_____	_____	_____	_____
2. Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F)	_____	_____	_____	_____	_____
3. Revised permissible tax revenue ((Line 1 x Line 2)/100)	_____	_____	_____	_____	_____
4. Original tax rate ceiling (Certified) (Original Summary Page, Line F)	_____	_____	_____	_____	_____
5. Total tax revenue actually produced ((Line 1 x Line 4)/100)	_____	_____	_____	_____	_____
6. Total lost revenue to be recouped (Line 3 - Line 5) If there are no negative values, copy Line 6 values to Line 14 and skip Lines 7-13.	_____	_____	_____	_____	_____
7. Additional revenue that was received (Pull down negative values from Line 6)	_____	_____	_____	_____	_____
8. Revised assessed valuation if Line 6 > 0 (Line 1 if Line 6 > 0)	_____	_____	_____	_____	_____
9. Relative ratio of Line 8 ratio of assessed valuation of each subclass to the total (Line 8/Line 8 total)	_____	_____	_____	_____	_____
10. Allocate the difference on Line 6 based on the relative ratio on Line 9 (Line 7 x Line 9)	_____	_____	_____	_____	_____
11. Adjusted lost revenue (Line 6 + Line 10) If there are only negative values remaining, the negative values should be allocated back to the subclass the negative was initially under, using the following steps. If there is a negative value(s) and there is still a positive value(s) in another subclass(es) to allocate the remaining negative values they should be allocated using the relative ratio process again. If there are only positive values remaining, copy Line 11 values to Line 14 and skip Lines 12-13.	_____	_____	_____	_____	_____
12. Relative ratio of Line 7 (Line 7/Line 7 total)	_____	_____	_____	_____	_____
13. Allocate the difference on Line 11 (only if all of Line 11 values are negative) based on the relative ratio on Line 12 (Line 11 total x Line 12) Copy Line 13 values to Line 14.	_____	_____	_____	_____	_____
14. Total lost revenue allowed to be recouped	_____	_____	_____	_____	_____



**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 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				
		Real Estate				
		Residential	Agricultural	Commercial	Personal Property	Total

**Year 20 - Complete lines 15 through 28 for the second prior year (if applicable).**

15. Revised assessed valuation after the changes to 20__ tax rates have been made (Revised Form A, Line 1)					
16. Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F)					
17. Revised permissible tax revenue ((Line 15 x Line 16)/100)					
18. Original tax rate ceiling (Certified) (Original Summary Page, Line F)					
19. Total tax revenue actually produced ((Line 15 x Line 18)/100)					
20. Total lost revenue to be recouped (Line 17 - Line 19) If there are no negative values, copy Line 20 values to Line 28 and skip Lines 21-27.					
21. Additional revenue that was received (Pull down negative values from Line 20)					
22. Revised assessed valuation if Line 20 > 0 (Line 15 if Line 20 > 0)					
23. Relative ratio of Line 22 ratio of assessed valuation of each subclass to the total (Line 22/Line 22 total)					
24. Allocate the difference on Line 20 based on the relative ratio on Line 23 (Line 21 x Line 23)					
25. Adjusted lost revenue (Line 20 + Line 24) If there are only negative values remaining, the negative values should be allocated back to the subclass the negative was initially under, using the following steps. If there is a negative value(s) and there is still a positive value(s) in another subclass(es) to allocate the remaining negative values they should be allocated using the relative ratio process again. If there are only positive values remaining, copy Line 25 values to Line 28 and skip Lines 26-27.					
26. Relative ratio of Line 21 (Line 21/Line 21 total)					
27. Allocate the difference on Line 25 (only if all of Line 25 values are negative) based on the relative ratio on Line 26 (Line 25 total x Line 26) Copy Line 27 values to Line 27.					
28. Total lost revenue allowed to be recouped					



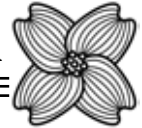
**Form G - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken**  
For Compliance With Section 137.073.3(2)(a) and (b) RSMo  
For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy			
		Real Estate			
		Residential	Agricultural	Commercial	Personal Property

**Year 20 - Complete lines 29 through 42 for the prior year (if applicable).**

29. Revised assessed valuation after the changes to 20__ tax rates have been made (Revised Form A, Line 1)					
30. Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F)					
31. Revised permissible tax revenue ((Line 29 x Line 30)/100)					
32. Original tax rate ceiling (Certified) (Original Summary Page, Line F)					
33. Total tax revenue actually produced ((Line 29 x Line 32)/100)					
34. Total lost revenue to be recouped (Line 31 - Line 33) If there are no negative values, copy Line 34 values to Line 42 and skip Lines 35-41.					
35. Additional revenue that was received (Pull down negative values from Line 34)					
36. Revised assessed valuation if Line 34 > 0 (Line 29 if Line 34 > 0)					
37. Relative ratio of Line 36 ratio of assessed valuation of each subclass to the total (Line 36/Line 36 total)					
38. Allocate the difference on Line 34 based on the relative ratio on Line 37 (Line 35 x Line 37)					
39. Adjusted lost revenue (Line 34 + Line 38) If there are only negative values remaining, the negative values should be allocated back to the subclass the negative was initially under, using the following steps. If there is a negative value(s) and there is still a positive value(s) in another subclass(es) to allocate the remaining negative values they should be allocated using the relative ratio process again. If there are only positive values remaining, copy Line 39 values to Line 42 and skip Lines 40-41.					
40. Relative ratio of Line 35 (Line 35/Line 35 total)					
41. Allocate the difference on Line 39 (only if all of Line 39 values are negative) based on the relative ratio on Line 41 (Line 39 total x Line 40) Copy Line 41 values to Line 42.					
42. Total lost revenue allowed to be recouped					





**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 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				
		Real Estate				
		Residential	Agricultural	Commercial	Personal Property	Total
<b>Determination of Recoupment Rates</b>						
43. Total revenue loss (Line 14 + Line 28 + Line 42)						
44. Additional revenue that was received (Pull down negative values from Line 44)						
45. Total current year assessed property						
46. Revised current year assessed property Line 44 > 0 (If Line 44 > 0, Line 45, otherwise 0)						
47. Relative ratio of Line 46 (Line 46/Line 46 total)						
48. Allocate the difference (Line 44 negative total x Line 47)						
49. Adjusted lost revenue (Line 43 + Line 48) If there are only negative values remaining, the negative values should be allocated back to the subclass the negative was initially under, using the following steps. If there is a negative value(s) and there is still a positive value(s) in another subclass(es) to allocate the remaining negative values they should be allocated using the relative ratio process again. If there are only positive values remaining, copy Line 49 values to Line 54 and skip Lines 50-53.						
50. Relative ratio of Line 44 (Line 44/Line 44 total)						
51. Allocate the difference on Line 49 (only if all of Line 49 values are negative) based on the relative ratio on Line 50 (Line 49 total x Line 50) Copy Line 51 values to Line 52.						
52. Total lost revenue allowed to be recouped						
53. Revenue desired to recoup in the current year Do not enter more than Line 52.						
54. Rate(s) to be levied to partially or fully recoup the loss ((Line 53/Line 45) x 100)						
<b>Complete Line 55 if Line 53 is less than Line 52. Form H will need to be completed to continue this recoupment in the 2nd or 3rd year.</b>						
55. Portion of revenue on Line 52 remaining for a second or third year of recoupment (Line 52 - Line 53)						



**Form H - Calculation of Second and/or Third Year of Recoupment Taken**  
**For Compliance with Section 137.073.3(2)(a) and (b) RSMo** (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 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**

	Residential	Agricultural	Commercial	Personal	Total
1. <b>Total revenue lost due to assessment reductions</b> (Prior year 20__ Form G, Line 27)					
2. <b>Revenue recouped in prior year(s)</b>					
20__ year					
a. Assessed valuation					
b. Recoupment rate (Certified)					
c. Revenue recouped (Line 2a x 2b/100)					
20__ year					
d. Assessed valuation					
e. Recoupment rate (Certified)					
f. Revenue recouped (Line 2d x 2e/100)					
3. <b>Total revenue recouped in prior year(s)</b> (Line 2c + Line 2f)					
4. <b>Revenue remaining to be recouped</b> (Line 1 - Line 3)					
5. <b>Revenue desired to be recouped in the current year</b> 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. <b>Total current year assessed valuation</b> obtained from the county clerk or assessor (Form A, Line 1)					
7. <b>Rate(s) to be levied to partially or fully recoup the lost revenue</b> (Line 5/Line 6 x 100) Enter these rates on current year Summary Page, Line 1.					

**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 Code \_\_\_\_\_ Date \_\_\_\_\_ Print Name \_\_\_\_\_  
 Purpose of Levy \_\_\_\_\_



*AUTHORITY: sections 29.100 and 137.073.6, RSMo 2016.\* Original rule filed March 24, 2016, effective Nov. 30, 2016. Amended: Filed Jan. 31, 2018, effective July 30, 2018. Amended: Filed Jan. 28, 2019, effective July 30, 2019. Emergency amendment filed April 28, 2021, effective May 13, 2021, expired Dec. 30, 2021. Amended: Filed April 28, 2021, effective Oct. 30, 2021.*

*\*Original authority: 29.100, RSMo 1945, amended 1993, 1995 and 137.073, RSMo 1955, amended 1979, 1984, 1985, 1986, 1989, 1990, 1991, 1992, 1994, 1996, 1999, 2000, 2002, 2004, 2005, 2008, 2011, 2013.*

**15 CSR 40-3.140 Calculation and Revision of Property Tax Rates by School Districts that Calculate a Single Property Tax Rate Applied to All Property**

*Emergency rule filed Sept. 24, 2004, effective Oct. 4, 2004, expired April 1, 2005.*

**15 CSR 40-3.150 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**

*Emergency rule filed Sept. 24, 2004, effective Oct. 4, 2004, expired April 1, 2005.*

**15 CSR 40-3.160 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**

*Emergency rule filed Sept. 24, 2004, effective Oct. 4, 2004, expired April 1, 2005.*

**15 CSR 40-3.170 Addendum Filed with the Auditor's Office**

*PURPOSE: This rule sets forth a procedure for a county, city, town, or village to provide the information required by section 479.359 of Conference Committee Substitute for House Committee Substitute for Senate Substitute for Senate Committee Substitute for Senate Bill 5, First Regular Session, Ninety-eighth General Assembly, 2015.*

(1) Every county, city, town, or village that has chosen to have a municipal court division shall annually file with the State Auditor's Office a completed form, which is included herein, and available on the State Auditor's website, and contains, at a minimum, the following:

(A) The total annual revenue of the county, city, town, or village;

(B) The annual general operating revenue of the county, city, town, or village based on the definition in section 479.350, RSMo;

(C) The total revenue from fines, bond forfeitures, and court costs for municipal ordinance violations and minor traffic violations occurring within the county, city, town, or village based on the definitions in section 479.350, RSMo, including amended charges for any municipal ordinance violations and minor traffic violations; and

(D) The percent of annual general operating revenue from fines, bond forfeitures, and court costs for municipal ordinance violations and minor traffic violations as defined by section 479.350, RSMo, including amended charges for any municipal

ordinance violations and minor traffic violation.

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

(3) The addendum form shall be submitted within six (6) months after the end of the county, city, town, or village's fiscal year and shall be filed with any required annual financial report filed under the procedures in 15 CSR 40-3.030.

(4) To facilitate auditing, the county, city, town, or village shall retain documentation supporting the information provided on the form in accordance with prescribed record retention procedures.

(5) The form shall be signed by a representative of the county, city, town, or village with knowledge of the subject matter before a notary public.

(6) If the county, city, town, or village's fiscal year ended before August 28, 2015, the county, city, town, or village may report the information required by section (1) of this regulation in a form that substantially comports with the requirements of this regulation and may report its total revenue for municipal court violations or provide an accounting of the percent of annual general operating revenue from fines and court costs from traffic violations, including amended charges from any charged traffic violation based on section 302.341, RSMo Supp. 2014.

(7) If a county, city, town, or village's total gross revenue from the operation of its municipal court, including all fees, fines, bond forfeitures, and court costs retained by the county, city, town, or village from any case heard in its municipal court, is less than the statutory percentage of annual general operating revenue over which the proceeds must be distributed to the schools annually as provided by section 479.359, RSMo, the county, city, town, or village may report its total gross revenue from the operation of its municipal court in lieu of reporting its total revenue from fines, bond forfeitures, and court costs for municipal ordinance violations and minor traffic violations occurring within the county, city, town, or village.

(8) Examples.

(A) A city with a municipal court has several ordinances related to equipment failure, vehicle registration, and seatbelt use for which no points are placed on the driver's license upon conviction. The funds received from these violations should be included in "minor traffic violations" when reporting the information under section (1) of this regulation because the statutory definition of "minor traffic violation" includes municipal or county ordinance traffic violations, except those that involve authorization for the Department of Revenue to assess five (5) or more points to a person's driving record upon conviction, assuming that the specific violation does not fall within one (1) of the other statutorily enumerated exceptions in the definition of "minor traffic violation."

(B) The municipal court amends a violation that does not meet the definition of "minor traffic violation" to a violation that does meet this definition. The funds received from these violations should be included in "minor traffic violations" when reporting the information under section (1) of this regulation because the calculation includes charges for all minor traffic violations.



(C) The municipal court amends a violation that meets the definition of “minor traffic violation” to a violation that does not meet this definition. The funds received from these violations should be included in “minor traffic violations” when reporting the information under section (1) of this regulation because the original charge is a minor traffic violation.

(D) All ordinance violations for a city are adjudicated in the associate circuit division and not by a municipal division operated by that city. Because the city does not operate its own municipal court division, it does not need to file an addendum with its financial report filed under the procedures in 15 CSR 40-3.030.

(E) All ordinance violations for a City A are adjudicated in a municipal division located in City B under an agreement between the two cities. Because City A operates a municipal division through this agreement, City A must file an addendum with its financial report filed under the procedures in 15 CSR 40-3.030.



**OFFICE OF THE STATE AUDITOR**  
**ADDENDUM**  
 (Form A 15-1)  
 (Rev 12-2017)

**INSTRUCTIONS**

Fill out via computer, print to apply signature.

Email completed addendum to: [localgovernment@auditor.mo.gov](mailto:localgovernment@auditor.mo.gov) or mail to:

**Missouri State Auditor's Office**

**P.O. Box 869**

**Jefferson City, MO 65102**

Only a county, city, town, or village that has chosen to have a municipal court division is required to submit an addendum to the State Auditor's Office under sections 479.359 and 479.362 and 15 CSR 40-3.170. If your county, city, town, or village has a municipal court judge, submit your municipal court certification with this form

Political Subdivision Number \_\_\_\_\_ Name of County, City, Town, or Village \_\_\_\_\_ Fiscal Year End (MM/DD/Year) \_\_\_\_\_

Mailing Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone \_\_\_\_\_ Email Address \_\_\_\_\_

Does your county, city, town, or village have its own municipal court? Yes  No

List any courts that hear municipal violations for your county, city, town, or village.

Total Annual Revenue \$ \_\_\_\_\_ Annual General Operating Revenue \$ \_\_\_\_\_

Total revenue from fines, bond forfeitures, and court costs for municipal ordinance violations and minor traffic violations, including amended charges for minor traffic violations \$ \_\_\_\_\_

Percentage of annual general operating revenue from fines, bond forfeitures, and court costs for municipal ordinance violations and minor traffic violations % \_\_\_\_\_

**REPRESENTATIVE'S CERTIFICATION**

The undersigned representative of the county, city, town, or village hereby certifies, under penalties of perjury, that all of the information submitted in this addendum is true and complete.

Signature \_\_\_\_\_ Typed or Printed Name \_\_\_\_\_ Title \_\_\_\_\_

Mailing Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**NOTARY**

Subscribed and Sworn Before Me, This \_\_\_\_\_ Day of \_\_\_\_\_ (Month) and \_\_\_\_\_ (Year)

Notary Public Signature \_\_\_\_\_

My Commission Expires \_\_\_\_\_

Notary Public Name (Typed or Printed) \_\_\_\_\_

County (or City of St. Louis) \_\_\_\_\_

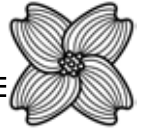


**OFFICE OF THE STATE AUDITOR**  
**ADDENDUM**  
(Form A 15-1)  
(Rev 12-2017)

*Please use this space to provide additional explanations if the space provided for any item was not sufficient.*

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*\* If a county, city, town, or village's total gross revenue from the operation of its municipal court, including all fees, fines, bond forfeitures, and court costs retained by the county, city, town, or village from any case heard in its municipal court, is less than the statutory percentage of annual general operating revenue over which the proceeds must be distributed to the schools annually as provided by Section 479.359, the county, city, town, or village may report its total gross revenue from the operation of its municipal court in lieu of reporting its total revenue from fines, bond forfeitures, and court costs for municipal ordinance violations and minor traffic violations occurring within the county, city, town, or village.*



*AUTHORITY: sections 29.100, 479.359, and 479.362, RSMo 2016.\* Emergency rule filed Nov. 30, 2015, effective Dec. 10, 2015, expired May 31, 2016. Original rule filed Sept. 1, 2015, effective March 30, 2016. Emergency amendment filed June 13, 2017, effective June 26, 2017, expired Dec. 22, 2017. Amended: Filed June 13, 2017, effective Dec. 30, 2017.*

*\*Original authority: 29.100, RSMo 1945, amended 1993, 1995; 479.359, RSMo 2015, amended 2016; and 479.362, RSMo 2015.*

### **15 CSR 40-3.180 Municipal Court Certifications Filed with the Auditor's Office**

*PURPOSE: This rule sets forth a procedure for a county, city, town, or village with a municipal court to certify its substantial compliance with the municipal court procedures specified in Conference Committee Substitute for House Committee Substitute for Senate Substitute for Senate Committee Substitute for Senate Bill 5, First Regular Session, Ninety-eighth General Assembly, 2015.*

(1) Any city, town, or village with a municipal court shall annually file with the State Auditor's Office a completed certification, which is included herein, and available on the State Auditor's website, or any certification which substantially comports with the specified certification and certifies that the municipal court adopted and substantially complied with the municipal court procedures specified by section 479.360(1), RSMo during the preceding fiscal year.

(2) Any county with a county municipal court shall annually file with the State Auditor's Office a completed certification, which is included herein, and available on the State Auditor's website, or any certification which substantially comports with the specified certification and certifies that the municipal court adopted and substantially complied with the municipal court procedures specified by section 479.360(1), RSMo during the preceding fiscal year.

(3) If the county, city, town, or village's fiscal year ended before August 28, 2015, but the county, city, town, or village files its financial report with the State Auditor's Office after August 28, 2015, the certification may specify which, if any, procedures required by section 479.360(1), RSMo the municipal court has adopted, and certify during which portion of the fiscal year, if any, the municipal court complied with each procedure.

(4) If the county, city, town, or village's fiscal year ended after August 28, 2015, but any period of time covered by the certification includes a portion of a fiscal year that was prior to August 28, 2015, the certification may certify and specify substantial compliance for only that portion of the fiscal year after August 28, 2015 in which the municipal court complied with each procedure.

(5) The certification shall be signed by the municipal judge of the county, city, town, or village. If the municipal court has more than one (1) municipal judge, any municipal judge may sign the form or certification.

(6) The certification shall be submitted, together with the addendum required by 15 CSR 40-3.170, within six (6) months after the end of the county, city, town, or village's fiscal year. The certification shall be mailed to the State Auditor's Office at PO Box 869, Jefferson City, MO 65102, or emailed to PolySubFS@

auditor.mo.gov.

(7) Any city, town, or village that does not have its own municipal judge because it has all municipal violations adjudicated by a county municipal judge, or by a circuit or associate circuit judge, is not required to file a certification.

(8) To facilitate auditing, the county, city, town, or village shall retain documentation supporting the information provided by the certification in accordance with prescribed record retention procedures.



OFFICE OF THE STATE AUDITOR  
MUNICIPAL COURT CERTIFICATION  
(Form MCC 15-1)

**Instructions**

Fill out via computer, print to apply signature.

Email completed certification along with required addendum to: **PolysubFS@auditor.mo.gov** or mail to:

**Missouri State Auditor's Office**

**P.O. Box 869**

**Jefferson City, MO 65102**

Name of County, City, Town, or Village

Mailing Address

City

State

Zip

Phone

Email Address

Name of Municipal Court

Mailing Address

City

State

Zip

Phone

Email Address

Fiscal Year Certified

I certify that the municipal court over which I preside has adopted the procedures required by section 479.360 RSMo and substantially complied with the procedures during the fiscal year ended \_\_\_\_\_.

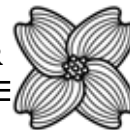
Signature

Name of Municipal Judge (Printed or Typed)

Date (MM/DD/Year)

NOTICE - Each city, town, or village with a municipal court and each county with a municipal court is required to file a municipal court certification pursuant to sections 479.360 and 479.362 and 15 CSR 40-3.180.





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*AUTHORITY: section 29.100, RSMo 2000, and sections 479.360 and 479.362, RSMo Supp. 2015.\* Emergency rule filed Nov. 30, 2015, effective Dec. 10, 2015, expired May 31, 2016. Original rule filed Sept. 1, 2015, effective March 30, 2016.*

*\*Original authority: 29.100, RSMo 1945, amended 1993, 1995; 479.360, RSMo 2015; and 479.362, RSMo 2015.*



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**Rules of  
Elected Officials  
Division 40—State Auditor  
Chapter 4—Audits of Fire Protection Districts  
in St. Louis and Greene Counties**

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**Title 15—ELECTED OFFICIALS**  
**Division 40—State Auditor**  
**Chapter 4—Audits of Fire Protection**  
**Districts in St. Louis and Greene**  
**Counties**

**15 CSR 40-4.010 Requirements for Districts**

*PURPOSE: The state auditor has authority to establish standards and reporting requirements for audits performed on fire protection districts in St. Louis and Greene Counties. This rule sets forth requirements to be met directly by the district.*

(1) The district is responsible for preparing and providing financial information to be included in the audit report. The district shall maintain adequate accounting records for that purpose.

(2) The district shall engage an independent auditor to conduct the audit. The state auditor does not recommend, select, or approve the district's auditor or the auditor's fee, except as provided in 15 CSR 40-4.010(3). The district is responsible for fulfilling all contractual obligations with the auditor, including payment of all earned fees.

(3) The district shall file a copy of the completed audit report with the state auditor within six (6) months after the close of the audit period. If any audit report fails to comply with promulgated rules, the state auditor shall notify the district and specify the defects. If the specified defects are not corrected within ninety (90) days from the date of the state auditor's notice to the district, or if a copy of the required audit report has not been received by the state auditor within the specified time, the state auditor shall make, or cause to be made, the required audit at the expense of the district.

*AUTHORITY: section 321.690, RSMo 2016.\* Original rule filed May 12, 1978, effective Sept. 11, 1978. Amended: Filed Dec. 2, 1985, effective Feb. 13, 1986. Amended: Filed June 14, 1994, effective Nov. 30, 1994. Amended: Filed Dec. 17, 2009, effective July 30, 2010. Amended: Filed May 15, 2017, effective Nov. 30, 2017.*

*\*Original authority: 321.690, RSMo 1977, amended 1981, 1986, 1991, 1993, 1998.*

**15 CSR 40-4.020 Standards for Auditing and Financial Reporting**

*PURPOSE: The state auditor has authority to establish standards and reporting require-*

*ments for audits performed on fire protection districts in St. Louis and Greene Counties. This rule sets forth standards for the auditing and financial reporting of the district.*

(1) The independent auditor shall meet all requirements of Chapter 326, RSMo, and the code of professional ethics and rules of conduct promulgated by the Missouri State Board of Accountancy.

(2) The audit shall conform to generally accepted auditing standards (GAAS) promulgated by the Auditing Standards Board of the American Institute of Certified Public Accountants.

(3) The audit may conform to the standards (hereafter referred to as "generally accepted government auditing standards") established by the Comptroller General of the United States and applicable to financial audits of government entities, programs, activities, and functions.

(4) The contents of the financial statement audit report may be presented in conformity with generally accepted accounting principles. If the financial statement audit report is not presented in conformity with generally accepted accounting principles, then the independent auditor shall make appropriate audit report modifications and disclosures.

(5) Nothing in the rules promulgated for audits of fire protection districts shall be construed as restricting, limiting, or relieving the independent auditor of his or her professional judgment or responsibility.

*AUTHORITY: section 321.690, RSMo 2016.\* Original rule filed May 12, 1978, effective Sept. 11, 1978. Amended: Filed Dec. 2, 1985, effective Feb. 13, 1986. Amended: Filed June 14, 1994, effective Nov. 30, 1994. Amended: Filed Dec. 17, 2009, effective July 30, 2010. Amended: Filed May 15, 2017, effective Nov. 30, 2017.*

*\*Original authority: 321.690, RSMo 1977, amended 1981, 1986, 1991, 1993, 1998.*

**15 CSR 40-4.030 Contents of Audit Reports**

(Rescinded November 30, 2017)

*AUTHORITY: section 321.690, RSMo 2000. Original rule filed May 12, 1978, effective Sept. 11, 1978. Amended: Filed Dec. 2, 1985, effective Feb. 13, 1986. Amended: Filed June 14, 1994, effective Nov. 30, 1994. Amended: Filed Dec. 17, 2009, effective July*

*30, 2010. Rescinded: Filed May 15, 2017, effective Nov. 30, 2017.*

**15 CSR 40-4.040 Scope of Audit**

(Rescinded November 30, 2017)

*AUTHORITY: section 321.690, RSMo 2000. Original rule filed May 12, 1978, effective Sept. 11, 1978. Amended: Filed Dec. 2, 1985, effective Feb. 13, 1986. Amended: Filed June 14, 1994, effective Nov. 30, 1994. Amended: Filed Dec. 17, 2009, effective July 30, 2010. Rescinded: Filed May 15, 2017, effective Nov. 30, 2017.*



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**Rules of  
Elected Officials  
Division 40—State Auditor  
Chapter 5—Fiscal Notes**

<b>Title</b>	<b>Page</b>
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**Title 15—ELECTED OFFICIALS**

**Division 40—State Auditor**

**Chapter 5—Fiscal Notes**

**15 CSR 40-5.010 Submission of Proposed  
Statements of Fiscal Impact**

(Rescinded August 30, 2012)

*AUTHORITY: sections 29.100 and 116.175,  
RSMo Supp. 1997. Original rule filed March  
30, 1998, effective Oct. 30, 1998. Rescinded:  
Filed March 1, 2012, effective Aug. 30, 2012.*