

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 40-1.010 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.

- (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.

15 CSR 40-1.020 Recognized Governmental Auditing Practices

(Rescinded November 30, 1994)

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 Rescinded: Filed June 14, 1994, effective Nov. 30, 1994.



RULES OF

Elected Officials

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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 Officals

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
- (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 Narch 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 Summary Page | | | | | | XX/XX/20XX (20XX) | | | |
|---|---|---------------------------------------|--|--|---|--|--|--------------|--|
| | | For So | chool Districts Levying a S | ingle Rat | te on All Property | | | | |
| | | Name | of Political Subdivision | | Political Subdivis | ion Code | Purpose of Levy | <i></i> | |
| | | | nal version of this form M | UST be s | | | 1 . | | |
| on th subdi states | is page takes into ivision wishes to ment, or an ordina | considera no longer ance justif | Summary Page is available from p tion any voluntary reduction(s) tak use the lowered tax rate ceiling to ying its action prior to setting and ald be allowed had there been no p | ten in previo calculate its certifying its | ous even numbered year tax rate, it can hold a post tax rate. The informati | (s). If in an even nuablic hearing and pa on in the Information | umbered year, the polit ass a resolution, a polic onal Data, at the end of | ical cy | 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. | | | computed pursuant to Article crease (Form A, Line 22) | X, Section | 22, of the Missouri | Constitution and | Section 137.073, RS | SMo, | |
| C. | Amount of | rate inc | rease authorized by voters | if same p | ourpose (Form B, L | ine 8) | | | |
| | | | l operating levy up to \$2.7 rd decided to use Amendmo | | | icable | | | |
| D. | Rate to com (Line B if no | pare to | maximum authorized levyotherwise Line C) | y to deter | mine tax rate ceili | ng | | | |
| E. | Maximum a | authoriz | ed levy greater of the 1984 ra | te or most | recent voter approve | d rate | | | |
| F. | | | ate ceiling maximum legal restax rate (Lower of Line D | | mply with Missouri | laws | | | |
| G1. | Circle the ty | pe of wa | osition C (sales tax) reductiver your district has DESE Prop C Reduction W | Full | Partial | No | applicable | | |
| G2. | | | reduction 1st class charte ty(ies) taken from tax rate of | | | T submitting a | an estimated non- | -binding | |
| H. | Less volunt WARNING: | ary red A volunta | uction by school district ta ary reduction taken in an even | ken from numbered | tax rate ceiling (Lin year will lower the ta | ne F) x rate ceiling for | the following year. | | |
| I. | Plus allowa | hle reco | upment rate added to the t | av rate ce | iling (Line F) If ann | licable attach Fo | orm G or H | | |
| J. | | | d (Line F - Line G1 - Line G2 | | O () 11 | neuore, attach i c | 7111 G 01 11. | | |
| | | | r debt service, if applicable | | · · · · · · · · · · · · · · · · · · · | | | | |
| | Additional | special _l | purpose rate authorized by fferent purpose) | | | rates were set | | | |
| Cert | tification | | | | | | | | |
| I, the | undersigned, | | | (Office | e) of | | (Scho | ol District) | levying a rate in |
| | | ` | unty(ies)) do hereby certify | | | | | | |
| | of my knowle fication. | dge and | belief. Please complete Li | ie G thro | ough BB, sign this | form, and retu | rn to the county | clerk(s) for | · final |
| | | | | | | | | | |
| | (Date) | | (Signature) | | ` | rint Name) | | (Telepho | one) |
| • | | | ed on tax books by the cou | • | | | | | |
| | | | from the political subdivi | | Lines J | | AA | BB | |
| | | | states that no tax rate shall by provisions of this section | | ea on the tax rolls b | y the county clo | erk unless the poli | tical subdiv | rision has |
| | | | | | <u> </u> | | | | |
| | (Date) | | (County Clerk's Signat | ure) | | (County) | | (Telepho | one) |
| | (Form Rev | vised 04 | -2021) | S | Summary Page | | | | |

| ISSOURI F | For School District | ts Levying a | Single Rat | e on All Property | | |
|---|--|---|-----------------------------|---|---------------------------------------|----------------------|
| | Name of Political Sub | odivision | Polit | ical Subdivision Code | Purpose of Levy | |
| | The final version of | this form MI | JST be sent t | o the county clerk. | | |
| | Computation of reass | essment grow | th and rate fo | r compliance with Article X | , Section 22, and Section | n 137.073, RSMo. |
| . (20) Cu | rrent year assessed valu | uation | | | | |
| Include the | e current locally assessed d of equalization. | l valuation ob | tained from th | e county clerk, county asses | ssor, or comparable offic | ce finalized by the |
| (a) | | + | (b) | | | |
| | (Real Estate) | | | (Personal Property) | | (Total) |
| . Assessed | valuation of new constr | uction & imp | rovements | | | |
| 2(a) - Obta | ained from the county cle | rk or county | assessor | | | |
| 2(b) - Incr | ease in personal property | , use the form | ula listed und | ler Line 2(b) | | |
| (a) | | + ." | (b) | | = 1, | |
| | (Real Estate) | | | $e^{1(b)} - 3(b) - 5(b) + 6(b) + 2$ Line 2b is negative, enter zero. | | (Total) |
| | value of newly added te | | o r | | | |
| (a) | | + | (b) | | = - | |
| | (Real Estate) | | | (Personal Property) | | (Total) |
| | current year assessed v tal - Line 2 total - Line 3 | | | | | |
| | | | | | | |
| 5. (20) Pr | ior year assessed valuat | ion | | | | |
| Include pr | equalization. | | | e county clerk, county asses | | |
| | | amount on th | e prior year F | orm A, Line 1, then revise the | he prior year tax rate for | m to recalculate the |
| NOTE: If prior year | this is different than the tax rate ceiling. Enter th | e revised prio | r year tax rate | ceiling on this year's Sumn | nary Page, Line A. | |
| NOTE: If | tax rate ceiling. Enter th | e revised prio | r year tax rate (b) | | = | |
| NOTE: If prior year (a) | tax rate ceiling. Enter th | e revised prio + | r year tax rate | (Personal Property) | nary Page, Line A. | (Total) |
| NOTE: If prior year (a) 6. Assessed obtained in | tax rate ceiling. Enter th | e revised prio + ed territory | r year tax rate (b) | | nary Page, Line A. | |
| NOTE: If prior year (a) 6. Assessed | (Real Estate) value of newly separate from the county clerk or o | e revised prio + ed territory | r year tax rate (b) | (Personal Property) | = = = = = = = = = = = = = = = = = = = | (Total) |
| NOTE: If prior year (a) 6. Assessed obtained f (a) | (Real Estate) value of newly separate from the county clerk or (Real Estate) | e revised prio + ed territory county assess | r year tax rate (b) or (b) | (Personal Property) (Personal Property) | | |
| NOTE: If prior year (a) 6. Assessed obtained f (a) 7. Assessed obtained f | (Real Estate) value of newly separate from the county clerk or (Real Estate) | e revised prio + ed territory county assess + | or (b) | (Personal Property) | | (Total) |
| NOTE: If prior year (a) 6. Assessed obtained f (a) 7. Assessed | (Real Estate) value of newly separate from the county clerk or (Real Estate) value of property local from the county clerk or (Real Estate) | e revised prio + ed territory county assess + | or (b) | (Personal Property) (Personal Property) but state assessed in curren | | (Total) |
| NOTE: If prior year (a) 6. Assessed obtained f (a) 7. Assessed obtained f (a) 8. Adjusted | (Real Estate) value of newly separate from the county clerk or (Real Estate) value of property local | erevised prior + ed territory county assess + ly assessed in county assess + | or (b) | (Personal Property) (Personal Property) | | (Total) |
| NOTE: If prior year (a) 6. Assessed obtained f (a) 7. Assessed obtained f (a) 8. Adjusted | (Real Estate) value of newly separate from the county clerk or (Real Estate) value of property localifrom the county clerk or (Real Estate) (Real Estate) | erevised prior + ed territory county assess + ly assessed in county assess + | or (b) | (Personal Property) (Personal Property) but state assessed in curren | | (Total) |

Form A, Page 1 of 2



| STATE | PRO FORMA - STATE AUDIT | OR'S REVIEW OF DATA SUB | MITTED | |
|---|---|--|--|--|
| | Form A | | | (20) |
| | For School Districts Levying a S | Single Rate on All Property | | |
| | Name of Political Subdivision | Political Subdivision Code | Purpose of Levy | |
| | The final version of this form MUS | T be sent to the county clerk. | | |
| | Computation of reassessment growth | and rate for compliance with Article | X, Section 22, and Section | n 137.073, RSMo. |
| year, the political sub- resolution, a policy st | age takes into consideration any voluntary reduction wishes to no longer use the lowered tax ratement, or an ordinance justifying its action prior the end of these forms, provides the rate that wo year(s). | ate ceiling to calculate its tax rate, it can hold a r to setting and certifying its tax rate. The inform | public hearing and pass a nation in the | For Political Subdivision Use in Calculating its Tax Rate |
| assessed va | e increase in adjusted valuation of exi duation ine 8 / Line 8 x 100) | sting property in the current year over | the prior year's | |
| • | Consumer Price Index (CPI) certifie | d by the State Tax Commission | - | |
| | orior year assessed valuation (Line 8) | | | |
| 12. (20) Tax | rate ceiling from prior year (Summa | ry Page, Line A) | - | |
| | prior year adjusted revenue from loc Line 12 / 100) | cally assessed property that existed in | both years | |
| | prior year revenue from state assessory the Department of Elementary & Secondary | | | |
| 15. Total adju | sted prior year revenue (Line 13 + Li | ne 14) | | |
| The percen 5%. A nega 5%. | reassessment revenue growth tage entered on Line 16 should be the le ative figure on Line 9 is treated as a 0 fo | or Line 16 purposes. Do not enter less | e CPI (Line 10), or than 0 or more than | |
| | revenue permitted (Line 15 x Line 16 | 9) | | · . |
| from prope | nue permitted in current year rty that existed in both years (Line 15 + | | | |
| The school multiplied | current year revenue from state assedistrict should use its best estimate. (i.e. by the percentage increase in state assed guess) If this amount declines substated | e. same amount as Line 14, current years ssed valuation per the State Tax Comm | nission, or using the | |
| | tion to explain the reasons for such diff | | | |
| | ruction and improvements (Line 19 - | | | |
| 19b. Adjusted e (Line 19 - I | stimated current year revenue from a Line 19a) | state assessed property before reduct | ions | |
| 20. Total reve (Line 18 - I | nue permitted in current year from ex Line 19b) | xisting locally assessed property * | | |
| 21. Adjusted c | current year assessed valuation (Line | 4) | | |
| (Line 20 / I | tax rate permitted by Article X, Section 21 x 100) | | | |
| Enter this | action to the nearest one/one hundredth rate on the Summary Page, Line B. | | | |
| * To compute the to property), multiply | otal property tax revenues billed for the curr Line 1 by the rate on Line 22 and divide by | rent year (including revenues from all new 100. The property tax revenues billed wo | construction and improve ould be used in estimating b | nents and annexed udgeted revenues. |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Form A, Page 2 of 2

| 0 | PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Form B For School Districts Levying a Single Rate on All Property | | | | | |
|-------------|--|--|-------------------------------|---------------|--|--|
| | Name of Political Subdivision | Political Subdivision Code | Purpose of Levy | | | |
| | | MUST be sent to the county clerk. | ı J | | | |
| | | ved Tax Rate or Tax Rate Increase | | | | |
| Since t | the prior year tax rate computation, some poli | | nere the voters approved an i | ncrease to an | | |
| | g tax or approved a new tax. Form B is design | ned to document the election. | | | | |
| 1. I | Date of election | | | | | |
| | Ballot language Attach a sample ballot or state the proposition | posed to the voters exactly as it appeared on | the ballot. | | | |
| 4. I | Election results Expiration date | | (Yes) | (No) | | |
| | Enter the last year the levy will be in effect, if New Proposition C waiver | applicable. | | | | |
| 3. 1 | ten i roposition e waiver | | | | | |
| I F | ndicate whether the district obtained a new w Proposition C Reduction. | raiver to eliminate part or all of the required | | | | |
| | | | | | | |
| I | ndicate the election results on the Proposit | ion C waiver | (Yes) | (No) | | |
| | Amount of increase approved by voters An "increase/decrease of/by") | OR | (a) | | | |
| S | Stated Rate Approved by Voters An "increase/decrease to") | | (b) _ | | | |
| 7. P | Prior year tax rate ceiling or voluntarily red Summary Page, Line A if increase to an existi | luced rate to apply voter approved increase ing rate, otherwise 0) | e to | | | |
| | Voter approved increased tax rate to adjust If an "increase of/by" ballot, Line 6a + Line 7 | | - | | | |

(Form Revised 04-2021)

Form B



| STEEL STA | 170 | PRO FORMA - STATE AUDITOR'S | S REVIEW OF DATA SUBMI | TTED | |
|-----------|-------------------------------------|--|--|--|------|
| | | 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 Oblig | gation Bonds Paid for with Property | Taxes | |
| remain o | outstandi | debt service will be considered valid if, after ing, and the debt fund reserves do not exceed | the following year's payments. | | |
| | | rty taxes are levied and collected on a calenda ing calendar year data. | ar year basis (January - December), | it is recommended that this levy | |
| | | urrent year assessed valuation obtained fro | om the county clerk or county assess | or | |
| | (i.e. Ass the year obligation | nt required to pay debt serive requirement suming the current year is year 1, use January r 1 Form C) Include the principal and interest ion bond issues plus anticipated fees of any trailed are year. | y - December year 2 payments to co t payments due on outstanding gene | raİ | |
| | commis Experie | ted costs of collection and anticipated delications & assessment fund withholdings) ence in prior years is the best guide for estimated by to 10% of Line 2 above. | | | |
| | (i.e. Ass the year any defa | nable reserve up to one year's payment suming the current year is year 1, use Januar r I Form C) It is important that the debt servifault on the bonds. | ce fund have sufficient reserves to | prevent | |
| 5. | Total r | required for debt service (Line 2 + Line 3 + | Line 4) | | |
| | Show the current estimate | pated balance at end of current calendar yands and continuous the anticipated bank or fund balance at Decembalance minus the amount of any principal of the distribution of the distributi | nber 31st of this year (this will equa or interest due before December 31st | t plus any | |
| 7. | Line 6 i paymen year's p | ty tax revenue required for debt service (I is subtracted from Line 5 because, the debt sents required for the next calendar year (Line 2 bayment (Line 4). Any current balance in the ments so it is deducted from the total revenue | ervice fund is only allowed to have 2) and the reasonable reserve of the fund is already available to meet the | following ese | |
| 8. | Estima (Janua estimate | ated revenue from state assessed property in try - December) - must be estimated by the size would be the same amount as the state asset fund in the prior year. | for debt service for the next calend school district. In most instances a g | dar year ood | - |
| 9. | Revenu | ue required from locally assessed property | for debt service (Line 7 - Line 8) | ************************************** | |
| 10. | | utation of debt service tax rate (Line 9 / Lin a fraction to the nearest one/one hundredth o | | | |
| 11. | Less vo | oluntary reduction by school district | | | |
| 12. | | rate to be levied for debt service purposes this rate on Line AA of the Summary Page | | | |
| | | tax rate levied may be lower than the rate conice the debt requirements. | nputed as long as adequate funds are | e available | |

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

(20XX)

Informational Data

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. 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 Voluntary |
|--|
| 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. Year Tax Rai Ceiling as if N |
| |
| 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. Voluntary Reductions |
| Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review. Informational Summary Page were Taken |
| 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 Revised 04-2021)

Informational Data



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

Form G, Page 1 of 2



(20__)

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

| | Name of School District | School District Cod | le | Purpos | e of Levy |
|-----|--|---------------------|-------------------------------|------------------------------|-----------|
| Not | e: List additional prior year(s) in separate colun | Prior Year | Second Prior Year (20) | Third Prior Year (20) | |
| 1. | Revised locally assessed valuation after the changes to prior year(s) (Revised Form A, Line 1 total) | | (20) | (20) | |
| 2. | Revised tax rate ceiling after the revision to the assessed valuation was mad (Revised Summary Page, Line F) | е | | | |
| 3. | Revised permissible locally assessed tax revenue (Line 1 x Line 2/100) | | | | |
| 4. | Revised locally assessed valuation (Form G, Line 1 total) | | | | |
| 5. | Original tax rate ceiling (Certified) (Original Summary Page, Line F) | | | | |
| 6. | Total locally assessed tax revenue actually produced (Line 4 x Line 5/100) | | | | |
| 7. | Total lost revenue from local assessment reduction (Line 3 - Line 6) | | | | |
| 8. | Estimated lost revenue from state assessed property due to revised rates or state assessment reductions This amount <u>must be</u> estimated by the District | | | | |
| 9. | Total lost revenue allowed to be recouped (Line 7 + Line 8) | | | | |
| 0. | Total lost revenue (Line 9 total) | | | | |
| 1. | Revenue desired to recoup in current year (Do not enter less than Line 9 for the oldest prior | year (20) nor m | ore than Line 10) | | |
| 2. | Estimated amount of current collections from state assessed property for recoupment of This amount <u>must be</u> estimated by the District. | f loss | | | |
| 3. | Amount to be recouped from locally assessed p | property (Line 11 | - Line 12) | | |
| 4. | Total current year (20) locally assessed value (Current (20) Form A, Line 1) | ation | | | |
| 5. | Rate to be levied to partially or fully recoup th Enter this rate on the current year $(20_)$ Summa | , | ne 14 x 100) | | |
| 6. | Complete lines 16 and 17 if Line 11 is less than Form H will need to be completed to continue Portion of revenue on Line 9 for prior year (20 | this recoupment ir | | | |
| 7. | Portion of revenue on Line 9 for prior year (20 | reserved for third | year of recommen | • | |

Form G, Page 2 of 2



Form H - Calculation of Second and/or Third Year of Recoupment Taken For Compliance with Section 137.073.3(2)(a) and (b) RSMo $\frac{1}{2} \frac{1}{2} \frac{1}{$

For School Districts Levying a Single Rate on All Property (20__)

| N | ame of School District | School District Code | Purpose of Levy |
|----------|--|--|--|
| on us | vied in a subsequent year to replace the reven to year. A three-year period following the year and to document the revenue remaining to be re- | are set may result in a loss of revenue. In certain inst ue lost (see Form G). A political subdivision may cho ear in which the loss occurred is allowed by statute for ecouped and the allowable recoupment rate when ther | pose not to fully recoup the revenue lost in or recouping the lost revenues. Form H is |
| = | omputation of Recoupment Rate | | Total |
| 1. | Total revenue lost due to assessment red | uctions (Form G, Line 10) | Total |
| 2. | Revenue recouped in prior year(s) | | |
| | 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 prop | perty | |
| | 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 prop | erty | |
| 3. | Total revenue recouped in prior year(s) (Line 2c total + Line 2d total + Line 2g total | l + Line 2h total) | |
| 4. | Revenue remaining to be recouped (Line | : 1 - Line 3) | |
| 5. | Revenue desired to be recouped in the current The law provides for recoupment no further lost revenue from the third prior year not re (Must be \leq Line 4) | back than the third prior year. Any | |
| 6. | Revenue that will be recouped from state | assessed property in the current year | |
| 7. | Revenue to be recouped from locally asse | essed property in the current year (Line 5 - Line 6) | |
| 8. | Total current year assessed valuation obtained from the county clerk or assessor (Form A, Line 1) | | |
| 9. | Rate(s) to be levied to partially or fully re | ecoup | |
| | the lost revenue (Line 7/Line 8 x 100) Enter this rate on current year Summary Page | ge, Line I. | ********** |
| | rtification he undersigned hereby do certify that the data | a set forth below is true and accurate to the best of my | knowledge and belief. |
| Na | me of School District | Telephone | Signature |
| Scl | hool District Code | Date | Print Name |
| Pu | rpose of Levy | | |

Form H

|--|

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Summary Page

XX/XX/20XX (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 | Prior Method |
|---|--|-----------------------|------------------|------------------|----------------|------------------|
| | | Residential | Agriculture | Commercial | Property | Single Rate |
| year (Prior year Summa | eiling as defined in Chapter 137, RSMo, rev ry Page, Line F minus Line H in odd number ge, Line F in even numbered year) | | changed or a vo | untary reduction | was taken in a | non-reassessment |
| | Dimputed pursuant to Article X, Section 22, on 137.073 RSMo, if no voter approved increa | | - | - | | _ |
| (Form A, Line 41 & Lin | * | | | | | _ |
| | ease authorized by voters if same purpos | e | | | | |
| (Form B, Line 9 & Line OR | : 12 prior method) | | | | | |
| - | perating levy up to \$2.75 per Amendment 2 decided to use Amendment 2: | , if applicable | | | | |
| D. Rate to compare to a | maximum authorized levy to determin therwise Line C) | e tax rate ceiling | | | | |
| E. Maximum authorize | | - | | | | |
| = | or most recent voter approved rate | | - | | | |
| F. Current year tax rat | te ceiling comply with Missouri laws | | | | | |
| 2 | coposition C (sales tax) reduction taken | | | | | |
| from tax rate ceili | ng (Line F), if applicable. Circle the type | e of waiver your dist | | Partial N | lo | _ |
| | the DESE Prop C Reduction Worksheet i | | | | hidi | |
| | ed reduction 1st class charter county so taken from tax rate ceiling (Line F) | chool district NO 1 | Submitting a | n estimated no | n-binding ta | rate |
| H. Less voluntary redu | ction by school district taken from tax r | rate ceiling (Line F) | | | | _ |
| WARNING: A voluntary r will lower the tax rate ceili | reduction taken in an even numbered year | | | | | |
| | ipment rate added to tax rate ceiling (Line F) | - | | | | _ |
| If applicable attach Form C | | | | | | _ |
| | (Line F - Line G1 - Line G2 - Line H + Line I) debt service, if applicable (Form C, Line 12) | | | | | _ |
| | urposed rate authorized by voters after | | /ere set | | | _ |
| | 2 prior method if a different purpose) | | | | | |
| | | | | | | |
| CERTIFICATION | | | | | | |
| I, the undersigned, | (Office) o | of | | | (Politica | al Subdivision) |
| levying a rate in | (County(i | es)) do hereby certi | fy that the data | set forth above | and on the | |
| accompanying forms is tru | ie and accurate to the best of my knowled | dge and belief. | | | | |
| | hrough BB, sign this form, and return | | k(s) for final c | ertification. | | |
| | | | | | | |
| (Date) | (Signature) | (Print Name) | | | (Telephone) | |
| | red on tax books by county clerk | | | | | |
| | states that no tax rate shall be Lines: | т | | | | |
| | by the county clerk unless the | | | | | _ |
| political subdivision has c | complied with the foregoing | AA | | | | _ |
| provisions of the section. | | BB | | | | _ |
| | | | | | | |
| (Date) | (County Clerk's Signature) | (County) | | | (Telephone) | |
| Form Revised 04-2021) | Sun | nmary Page | | | | |



(20_)

For School Districts Calculating a Separate Rate on Each Subclass of Property Name of Political Subdivision Form A

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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

| | | (a) | (b) | (3) | (p) | | |
|---------|--|-------------|-------------------------|------------|----------|-------|--------------|
| | | | Real Estate | | Personal | | Prior Method |
| | Comme | Residential | Agricultural Commercial | Commercial | Property | Total | Single Rate |
| <u></u> | (20) Current year assessed valuation include the current locally assessed valuation obtained from the county elerk, county assessor, or comparable office finalized by the local board of equalization. | | | | | | |
| ri | Assessed valuation of new construction & improvements | nents | | | | | |

| Assessed valuation of new construction & improvements 2(a) (b) & (c) - May be obtained from the county elerk or county assessor. 2(d) = Line 1(d) - 3(d) + 7(d) + 8(d). if negative, enter 0 Assessed value of newly added territory obtained from the county elerk 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 elerk or county assessor | | 801. | | | the prior year and was | |
|--|--|--|----------------------|---|--|---|
| ci | Assessed valuation of new construction & improve | 2(a) (b) & (c) - May be obtained from the county elerk or c $2(d) = \text{Linc } 1(d) - 3(d) + 6(d) + 7(d) + 8(d)$. | if negative, enter 0 | Assessed value of newly added territory obtained from the county clerk or county assessor | Assessed value of real property that changed subcadded to a new subclass in the current year | obtained from the county clerk or county assessor |
| | ci | | | rń | -; | |

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 I then revise the prior year tax rate form to recalculate the prior year tax rate celling. Enter the revised prior year tax rate celling on the current year's (20) Prior year assessed valuation Summary Page, Line A ó.

Assessed value of property locally assessed in prior year, but state assessed in current year Assessed value in newly separated territory obtained from the county clerk or county assessor obtained from the county clerk or county assessor œ.

year and was subtracted from the previously reported subclass obtained from the county elerk or county assessor Adjusted prior year assessed valuation (Line 6 - Line 7 - Line 8 - Line 9) 10.

Assessed value of real property that changed subclass from the prior

6

(Form Revised 12-2018)

Form A, Page 1 of 4

Adjusted current year assessed valuation

ó

(Line 1 - Line 2 - Line 3 - Line 4)

<u>~</u>:

| triangle a Separate Rate on Each Subclass of Property ulating a Separate Rate on Each Subclass of Property by Delitical Subdivision Code orm MUST be sent to the county clerk. In growth and rate for compliance with Article X, Section 22, and Section 137.07: In growth and rate for compliance with Article X, Section 22, and Section 137.07: In growth and rate for compliance with Article X, Section 22, and Section 13.07: In growth and rate for compliance with Article X, Section 22, and Section 13.07: In growth and rate for compliance with Article X, Section 22, and Section 13.07: Real Estate Residential Agricultural Commercial In a control of existing property Seed valuation In the in non-reassessment year In the in non-reassessment year In the in both years In the in the same amount us Line 16 Seed valuation, (i.e. same amount us Line 16 Seed valuation, (i.e. same amount us Line 16 Seed valuation to the State Auditor's Office Seed valuation to the State Auditor's Office While the in the State Auditor's Office While the in the State Auditor's Office or the in the State Auditor's Office or the in the State Stat | | | | | | | | | | | | | | | | | Total Single Rate | | | vishes to no longer use the lowered tax rate ceiling to nformation on the Informational Summary Page, at the er | | fLevy | | (50) | |
|--|--|-----------------------------------|--|---|---|---|---|--|---|-----------------------------------|---|--|---|--|--|--|-------------------|----------------------|---|--|--|--|-------------------------|--------|--------------------------------------|
| Form A Form A Form A Form A Form Computation of treassessment growth and rate for complian to generate that would be subtivision The final version of this form MUST be sent to the council computation of reassessment growth and rate for complian to great season of this form MUST be sent to the council computation of reassessment growth and rate for complian to get the rate that would be allowed had there been no previous voluntary reduction to a policy statement, or an originate in a diusted valuation of existing property statement or an original and the prior year's assessed valuation 1- Line 10 / Line 10 x 100) Thior year voluntarily reduced rate in non-reassessment year and prior year assessed valuation (Line 10) Prior year voluntarily reduced rate in non-reassessment year any Page, Line A) anum prior year assessed valuation (Line 10) Prior year voluntarily reduced rate in non-reassessment year any page, Line A) anum prior year adjusted revenue permitted ocally assessed property that existed in both years 13 x Line 14 / 100) anum prior year revenue from state assessed property before man its % of assessed valuation adjusted prior year revenue 15 + Line 16) The lower of the actual growth (Line 11), the CPI (Line 12), or 5%. 11 is negative, enter 0%. Do not enter less than 0%, were than 5%. In an eparamitted in the current year from state assessed property before man its and to season and use its best estimate for Line 21 total, which is alloce to all current year revenue from state assessed valuation by that existed in both years (Line 17 + Line 19) and reassessment revenue from state assessed property before modi strates about use its best estimate for Line 21 total, which is alloce as of real estate based on its % of assessed valuation per sission, or using the best echacied by the % increase in state assessed valuation per sission, or using the best echacied written documentation to the sission, or using the best echacied written documentation to the sistem in the reasons for such differ | Ŷ1 | | the State Tax ntially from Auditor's Office | ated to each st Line 16 the State Tax | e reductions | | | | | | | | | | | | | Real Estate Personal | (b) (c) (d) | in numbered year(s). If in an even numbered year, the political subdivision we reliminance justifying its action prior to setting and certifying its tax rate. The it on(s) taken in an even numbered year(s). | nty clerk. nee with Article X, Section 22, and Section 137.073, RSMo. | litical Subdivision Code Purpose of Levy | ch Subclass of Property | | F DATA SUBMITTED |
| ation on the its tax orms, promise its tax orms, promise in the call in the ca | New construction and improvements (Line 21 - Line 16, if negative enter 0) Adjusted estimated current year revenue from state assessed property before reductions (Line 21 - Line 21a) | New construction and improvements | total, Line 16 total multiplied by the % increase in state assessed valuation per formission, or using the best educated guess) If Line 21 total declines substant the amount on Line 16 total, please provide written documentation to the State to exchanic the reasons for such difference. | Estimated furrent year revenue from state assessed in the cyling of the cyling and the cyling alloca subclass of real estate based on its 4% of assessed valuation. (i.e. same amount a cold 1 to 1 t | property that existed in both years (Line 17 + Line 19) | (Line 17 x Line 18) Revenue permitted in the current year from | Additional reassessment revenue permitted | 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%. | (Line 15 + Line 16) Permitted reassessment revenue growth | Total adjusted prior year revenue | Maximum prior year revenue from state assessed property before reductions, provided by DESE & allocated to each subclass of real estate | Maximum prior year adjusted revenue permitted from locally assessed property that existed in both years d ine 13 v 1 inc 14 v 100) | (26) Prior year voluntarily reduced rate in non-reassessment year (Summary Page, Line A) | Adjusted prior year assessed valuation (Line 10) | Increase in Consumer Price Index (CPI) certified by the State Tax Commission | 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) | Residential | | UNITS, PROVIDES LIFE LISTE LISTE WOULD BE SELECTED LISTED CALLED CALLED PROVIDES LIFE (2) | ation on this page takes into consideration any voluntary reduction(s) taken in previous evente its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an or home novodes the rate that would be allowed had there been no previous voluntary reduction. | The final version of this form MUST be sent to the coun Computation of reassessment growth and rate for complian | | | Form A | PRO FORMA - STATE AUDITOR'S REVIEW O |



| | | PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED | REVIEW OF D | ATA SUBMITTEI | • | | | |
|--------|---|--|---|--|---|--|--|-----------------------------|
| 4 | | Form A | | | | | | (_02) |
| | | For School Districts Calculating a Sep | Separate Rate on Each Subclass of Property | ubclass of Property | | | | |
| | N. Walley | Name of Political Subdivision | Politica | Political Subdivision Code | auradiata) | 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 A | T be sent to the county clerk. and rate for compliance with Article X, Section 22, and Section 137.073, RSMo. | lerk. ith Article X, Section | 22, and Section 137. | 073, RSMo. | | |
| 15 5 E | definition on this parents to the female of | 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 eciling to exclude 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, novides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s). |) taken in previous even nun liey statement, or an ordinao ious voluntary reduction(s) t | thered year(s). If in an even ice justifying its action prior aken in an even numbered y | numbered year, the polition to setting and certifying i car(s). | al subdivision wishes to | no longer use the lowered tax m on the Informational Summ | ary Page, at the end of |
| | | | (a) | (q) | (0) | (p) | | |
| | | | | Real Estate | | Personal | [836] | Prior Method Sinole Rate |
| | | | Kestdential | Agricultural | Collinicidal | VI DOLL IV | Lota | D |
| 7 | | Revenue permitted from existing locally assessed property (Line 20 - Line 21b) | | | | | 1 | |
| 23. | | Adjusted current year assessed valuation (Line 5) | | | | and the second s | ı | |
| 24. | | Tax rate permitted using prior method (ax rate permitted prior to HB 1150 & S19960 (Line 22 / Line 23 x 100) | ed prior to | | | | | |
| 25. | | Limit personal property to the prior year ceiling | | The second secon | | | ı | |
| | | (Lower of Line 24 personal property or Line 14 personal property) | l property) | | ı | | | |
| 26. | | Maximum authorized levy (Summary Page, Line E) | | | | | ' | |
| 27. | | Limit to the prior year maximum authorized levy | | | | | | |
| - | Enter the rat | Lawer of Line 23 for personal property only, or Line 20) Enter the rate for the prior method column on Line B of the Summary Page | e Summary Page | and the state of t | | | 1 | |
| 28. | | Calculate Revised Rate(s) 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) | | | | | . He sweet any open de sire y hammen met en | |
| ~ | 31. Revenue dif | Revenue difference due to the multi rate calculation (Line 28 total - Line 28 prior method) | me 28 total - Line 28 prio | r 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) | personal property rate otherwise 0) | | | | | |
| 33. | | Current year adjusted assessed valuation of the rates being revised (If Line 32 > 0, then Line 5, otherwise 0) | being revised | | | | And the second s | |
| ¥. | | Relative ratio of current year adjusted assessed valuation of the rates being revised (Line 33 / Line 33 total) | ation of the | | | | | |
| 35. | 35. Revision to | ane 31/1 | me 5 x 100 (fimited to - Line 32), otherwise θ) | otherwise (4) | | | | |
| 3, | 36. Revised rate | Revised rate (Line 27 + Line 35) | | | | | | |
| in | 37. Revised rate | Revised rate rounded (HT) me 36 < 1, then tound to a 3 + digit rate, otherwise round to a 4 + digit rate) | rate, otherwise found to a 4 - | वेह्या rate) | | | | |
| | | | | | | *************************************** | | |

| To the second | PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED | 'S REVIEW OF D. | ATA SUBMITTED | | | | |
|--|--|--|---|--|---|---|---|
| | Form A | | | | | | (20) |
| | For School Districts Calculating a Sepa | parate Rate on Each Subclass of Property | abclass of Property | | | | |
| THE PERSON NAMED IN COLUMN NAM | | Politica | 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. | be sent to the county clerk. nd rate for compliance with A | erk. ith Article X, Section ? | 22, and Section 137.0 | 73, RSMo. | | |
| Information on this p calculate its tax rate. | Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate celling to each longer use the lowering and pass a resolution, a policy statement, or an ordinance justifying its acting and certifying its tax rate. The information on the Informational Summary Page, at the end of case of contact of the end of case of contact of the information on the Informational Summary Page, at the end of these provides the rate that would be allowed and three been no necessors voluntary reduction(s) taken in an even numbered year(s). | taken in previous even num ey statement, or an ordinand sus voluntary reduction(s) to | bered year(s). If in an even to justifying its action prior also in an even numbered w | numbered year, the politica to setting and certifying its ear(s) | f subdivision wishes to mean tax rate. The information | o longer use the lowered tax i on the Informational Summ | rate ceiling to nary Page, at the end of |
| ricos Millos (Single) | | (a) | (p) | (c) | (p) | | |
| na en assekala kolonomia en esc | • | Residential | Real Estate Agricultural | Commercial | Personal Property | Total | Prior Method Single Rate |
| Calculate Fina 38. Tax revenue (1 | Calculate Final Blended Rate 38. Tax revenue (Linc X Line 37 / 100) | | | | | | |
| 39. Total assessed 40. Final blended 41. Tax rate(s) per Enter rate(s) on | 39 x 100) suant to Article X. te B | ction 22, and Section 1 | Section 22, and Section 137.073 RSMo (Line 37) | (2 | 11 | | |
| For Informational P. | For Informational Purposes Only - Impact of the Multi Rate System Revenue calculated using the multi rate method | Rate System | | | | | |
| 43. Revenue calcu | 45. Revenue calculated using the single rate method | | | | | | |
| 44. Revenue differer (Line 42 - Line 43) | (Line 42 - Line 43) (Line 42 - Line 43) | | | | | | |
| 45. Percent chang | 45. Percent change (Line 44 / Line 43) | | | | | | |
| For Informational Purposes 46. Tax rate ceiling (Summary Pa 47. Allowable recoupment rate | : Only - Blended Rate Cal ge, Line F) | culation | | | | | |
| (Summary Page, Line I) 48, DESE Screen 6 tax r | (Summary Page, Line 1) 48. DESE Sereen 6 tax rate ceiling including recoupment | | ere entrementalisments of citations of constitutions of the constitutions of the citations | | | | |
| (Line 40 + Line 47) 49. Assessed valuation (Line 1) 50. Revenue from DESE Scree | (Line 40.7 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 ceili | Screen 6 (L | ine 50 total / Line 49 total x 100) | 100) | | | | |
| 52. Voluntary reduction (Sum: 53. Unadjusted levy (Line 48 - 1 54. Assessed valuation (Line 1) | 52. Voluntary reduction (Summary Fage, Life H) 53. Unadjusted levy (Line 48 - Line 52) 54. Assessed valuation (Line 1) | | | | | | |
| 55. Revenue from | 55. Revenue from unadjusted levy (Line 53 x Line 54 / 100) 56. Revenue from unadjusted levy (Line 53 x Line 54 / 100) | ESE Screen 6 (Line 55 | / Line 54 × 100) | | | | |
| 57. Prop C reduction (Summary Pag 58. Actingted levy (Line 53. Line 57) | 57. Prop C reduction (Summary Page, Line G) KR Adingted love G = 1 inc 57 | | | | | | |
| 59. Assessed valuation (Line 1) | ation (Line 1) | an anniqui i quanti della contra esta contra co | | | | | |
| 60. Kevenue from 61. Blended tax ra | 60. Revenue from adjusted levy (Line 58 x Line 597 1007) $\overline{6}$ 1. Blended tax rate from the adjusted levy to report on $\overline{\mathrm{DE}}$ | ESE Screen 6 (Linc 60 / Linc 59 x 100) | Jine 59 x 100) | | | | |
| (Form Re | (Form Revised 12-2018) | | Form A, Page 4 of 4 | | nem neuro con Parrocket (depublications or the adde able and account or a country to more than series | energyanet er | |



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(Form Revised 04-2021)

| and the same | PRO FORMA - STATE AUD | ITOR'S REVIEW OF DAT | A SUBMITTED | |
|--------------|---|---|---|--|
| | Form C | | | (20) |
| | For School Districts Calculating | a Separate Rate on Each Subc | ass of Property | |
| 73500KI | | | | |
| | Name of Political Subdivision | Political Subdivision Code | Purpose of Levy | |
| | The final version of this form MI | UST be sent to the county clerk | | |
| | Debt Service Calculation for Gene | ral Obligation Bonds Paid for wi | th Property Taxes | |
| | for debt service will be considered valid, and the debt fund reserves do not exceed | | or which the tax was levied | d, the bonds remain |
| | operty taxes are levied and collected on a dar year data. | calendar year basis (January - D | ecember), it is recommend | ed that this levy be computed |
| | otal current year assessed valuation of Form A, Line 1 total) | otained from the county clerk or o | county assessor | |
| | mount required to pay debt service re | | | |
| | i.e. Assuming the current year is year 1, use year 1 Form C) Include the principal at | | | |
| C | bligation bond issues plus anticipated fee ext calendar year. | | | |
| | extended year. Estimated costs of collection and anticip | pated delinguencies (i.e. collecto | or fees and | |
| C E | ommissions and assessment fund with experience in prior years is the best guide t is 2% to 10% of Line 2 above. | ioldings) | | |
| 4. 1 | Reasonable reserve up to one year's pay | ment | - | |
| () | i.e. Assuming the current year is year 1, user 1 Form C) It is important that the deletault on the bonds. Include payments for on Line 2. | ise January - December year 3 pa bt service fund have sufficient re | serves to prevent any | |
| | Total required for debt service (Line 2 - | Line 3 + Line 4) | Publica Total | and the second s |
| 0 | Anticipated balance at end of current can be shown the anticipated bank or fund balance arrent balance minus the amount of any partial stimated investment earnings due before of this tax into this amount. | e at December 31st of this year (to principal or interest due before D | ecember 31st plus any | |
| 1 | Property tax revenue required for debt Line 6 is subtracted from Line 5 because to sayments required for the next calendar year's payments (Line 4). Any current bala equirements, so it is deducted from the to | he debt service fund is only allow ear (Line 2) and the reasonable re nnce in the fund is already availal | serve of the following ble to meet these | |
| (| Estimated revenue from state assessed panuary - December) - must be estimate stimate would be the same amount as the ervice fund in the prior year. | d by the school district. In most | instances a good | |
| 9. 1 | Revenue required from locally assessed | property for debt service (Line | : 7 - Line 8) | |
| | Computation of debt service tax rate (L Round a fraction to the nearest one/one hu | | | |
| 11. 1 | ess voluntary reduction by political su | bdivision | | |
| | Actual rate to be levied for debt service Enter this rate on the Summary Page, I | | | |
| | The tax rate levied may be lower than the oservice the debt requirements. | e rate computed as long as adequ | nate funds are available | |

Form C



(Line B if no election, otherwise Line C)

Step 2

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

(20XX)

Prior Method

Personal

Informational Summary Page

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

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

| Name of Political Subdivision | Political Subdivision Code | Purpose of Levy |
|---|----------------------------|------------------|
| TWING OF T GIMENT SWOOT TISTED | Tomour Sucurvision Cous | T miposo of Zevy |
| This page shows the information that would have been on the line items for the information on this page should not be used in the current year unless the taxin follows the following steps in an even numbered year. | | |

Real Estate

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 ax

| | | Residential | Agriculture | Commercial | Property | Single Rate |
|----|---|-------------------|-------------|------------|----------|-------------|
| A. | Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised is changed or a voluntary reduction was taken in a non-reassessment year | f prior year data | | | | |
| | (Prior year Informational Summary Page, Line F) | | | | | |
| В. | Current year rate computed pursuant to Article X, Section 22, of the Constitution and Section 137.073, RSMo, if no voter approved increase (Informational Form A, Line 37 & Line 23 prior method) | Missouri | | | | |
| C. | Amount of rate increase authorized by voters for current year in (Informational Form B, Line 9 & Line 12 prior method) | f 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 |
| | pased on prior year tax rate ceiling (Lower of Line D or Line E) |

(Form Revised 04-2021)

Informational Summary Page

| A STATE OF THE PARTY OF THE PAR | | PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTE Informational Form A For School Districts Calculating a Separate Rate on Each Subclass of Property | DITOR'S REVIEW OF DATA SUBMITTED g a Separate Rate on Each Subclass of Property | MITTED | | | | (20_) |
|--|--|---|--|--|--|--|----------------------------|--|
|) | THE STATE OF THE S | Name of Political Subdivision Political Subdivision Code Purpose The final version of this form MUST be sent to the county clerk. Commission of soscessment growth and rate for compliance with Article X. Section 22, and Section 137,073, RSMo | Political Subdivision Code county clerk. | on Code | and Section 137.07 | Purpose of Levy | | |
| This unles Step Step | form shows the i | This form shows the information on this form should not be used in the current year. This form shows the information on this form should not be used in the current year that 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 to the State Additor's Office for review. (a) Real Estate Residential Agricultural Commercial Property Total Single Rat | de no voluntary reductions(s) bee numbered year(s) and follows 1 statement, or an ordinance justifor's Office for review. (b) Real Estate tial Agricultural | i been taken in pri was the following ustifying its action ite | prior even numbered year(gg steps in an even number ion prior to setting and cer (c) Commercial | s). The information on the ed year. utying its tax rate. (d) Personal Property | is form should not be used | in the current year Prior Method Single Rate |
| - | (20 Cui Include the of the county of finalized by | (20) Current year assessed valuation include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization. | | | | | | |
| 2, | Assessed valuation 2(a) (b) & (c) - May 2(d) = Line $I(d)$ - 3 if negative, enter 0 | Assessed valuation of new construction & improvements $2(a)$ (b) & (c) - May be obtained from the county clerk or county assessor. $2(d) = \text{Line } 1(d) - 3(d) - 6(d) + 7(d) + 8(d)$, if negative, enter 0 | | ental de la constitución de la c | | | | |
| <u>ښ</u> | Assessed v | Assessed value of newly added territory obtained from the county elerk or county assessor | | | | | | |
| 4 | Assessed vand was an obtained fro | 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 | e prior year | | | | | |
| 5. | Adjusted (Line 1 - Lit | Adjusted current year assessed valuation (Line 1 - Line 2 - Line 3 - Line 4) | | | | | | |
| 9 | (20) Pri Include the assessor, or NOTE: If th to n | (20) Prior year assessed valuation include the prior year locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization, NOTE: If this is different than the amount on the prior year Informational Form A, Line 1 then revise the prior year tax rate form to recalculate the prior year tax rate ceiting. Enter the revised prior year tax rate ceiling on the current year's informational Summary Page, Line A. | y clerk, county n. I Form A. Line I then rev or year tax rate ceiling on | vise the prior ye | ar tax rate form ar's | | | |
| 7. | | Assessed value in newly separated territory obtained from the county clerk or county assessor | | | | | | |
| ∞. | Assessed v prior year obtained fro | Assessed value of property locally assessed in prior year, but state assessed in current year obtained from the county clerk or county assessor | | | | aptroxymotophilips in high property or not committee in the | | |
| 6 | Assessed v year and v obtained fro | 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 | e prior | | | | | |
| 10. | | Adjusted prior year assessed valuation (Line 6 - Line 7 - Line 8 - Line 9) | The state of the s | | PARTITION OF THE PARTIT | | | |

Informational Form A, Page 1 of 4



| V | A STATE OF THE PARTY OF THE PAR | PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED | REVIEW OF DA | TA SUBMITTE | Q | | | |
|-----------|--|--|--|--|---|---|---------------------------|-----------------------------|
| | | Informational Form A | | | | | | (20) |
| | | For School Districts Calculating a Separate Rate on Each Subclass of Property | te Rate on Each Sul | bclass of Property | | | | |
| | (S100) | Name of Political Subdivision | Political | Political Subdivision Code | Ì | Purpose of Levy | | |
| | | The final version of this form MUST be sent to the county clerk. | ent to the county cle | erk. th Article X. Section | T be sent to the county clerk. and rate of Section 22, and Section 137.073, RSMo. | .073, RSMo. | | |
| This fo | rm shows the i | 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 follows the following steps in an even numbered year. Sup 1. The governing body should hold a public heart as a policy steps therement, or an ordinance i usuifying its action prior to setting and certifying its tax rate. Sup 2. Submit a conv of the resolution, policy state Auditor's Office for review. | for the Form A had no voluntary reduct taken in prior even numbered year(s) an solution, a policy statement, or an ordin to the State Auditor's Office for review. | reductions(s) been taken r(s) and follows the follon n ordinance justifying its review. | in prior even numbered ye wang steps in an even num action prior to setting and | ar(s). The information on this bered year. certifying its tax rate. | form should not be used i | in the current year |
| | | | (a) | (p) | (0) | (þ) | | |
| | | 1 | Recidential | Real Estate | Commercial | Personal Property | Total | Prior Method Single Rate |
| ij | Percentag | Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation | perty | minum of day | | | | |
| | (1.ine 5 - 1.ii | (Line 5 - Line 10 / Line 10 x 100) | | | | | ' | |
| 15. | Increase in certified by | Increase in Consumer Price Index (CPI) certified by the State Tax Commission | | | | | | |
| 13. | Adjusted | Adjusted prior year assessed valuation (Line 10) | | | | | , , | |
| 4 | (20 Pri | (20) Prior year tax rate celling | | | | | | |
| • | (Informatio | (Informational Summary Page, Line A) | | | | | • | |
| <u>.</u> | from local | Maximum prior year aujusteu revenue permitteu from locally assessed property that existed in both years (Line 13 x Line 14 / 100) | | | | | ' | |
| 16. | Maximum reductions, based on its | 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 | perty before of real estate | | | | ' | |
| 17. | Total adjusted processing (Line 15 + Line 16) | Total adjusted prior year revenue (Linc 15 + Linc 16) | | | | | • | |
| <u>se</u> | Permitted reass Enter the lower of If Line 11 is negati nor more than 5%. | Permitted reassessment revenue growth Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%, If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%. | !), or 5%. | | | | , | |
| 61 | Additional reass (Line 17 x Line 18) | Additional reassessment revenue permitted Line 17 x Line 18) | | | | | • | |
| 20. | Revenue property the | Revenue permitted in the current year from property that existed in both years (Line 17 + Line 19) | | | | | ' | |
| 21. | Estimated The school | Estimated current year revenue from state assessed property before reductions. The school district should use it's best estimate for Line 21 total, which is allocated to each an amount as fine 16. | roperty before reduced, which is allocated to some amount as I inc | ctions each | | | | |
| | total, Line 1 Commission amount on 1 | students of real estate based on its 70 of assessory when the control and the control of the con | d valuation per the Stat nes substantially from to the State Auditor's C | te Tax the Office | | | , | |
| 21a. | New const (Line 21 - L | New construction and improvements (Line 21 - Line 16, if negative enter 0) | | | | | | |
| 21b. | Adjusted of before reduc | Adjusted estimated current year revenue from state assessed property before reductions (Line 21 - Line 21a) | ssessed property | | | | | |
| | | | | | | | 1 | |

CODE OF STATE REGULATIONS

| | PR | PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED | S REVIEW OF D. | ATA SUBMITTE | Q3 | | | |
|-------------------------------------|--|---|--|--|--|--|--------------------------------|--------------------|
| | III | Informational Form A | | | | | | (20_) |
| | For | For School Districts Calculating a Separa | Separate Rate on Each Subclass of Property | abclass of Property | | | | |
| 1000 | Nar. | Name of Political Subdivision | Politica | Political Subdivision Code | | Purpose of Levy | | |
| | The | The final version of this form MUST be sent to the county clerk. | sent to the county cl | lerk. | | | | |
| This form show unless the taxing | Vs the informant authority wi | Computation of reassessment growth and rate for compitative With Africie A, Section 22, and Section 1970/3. KSMG. This form shows the information that would have been in 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. | ate for compitatice W r Form A had no voluntary n prior even numbered ye | V reductions(s) been take arts) and follows the foll | n 22, and Section 137 n in prior even numbered y owing steps in an even num | ear(s). The information or ibered year. | ı tins form should not be used | n the current year |
| Step 1 - The gor Step 2 - Submit | werning body ta copy of the | 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 | on, a policy statement, or a State Auditor's Office for | an ordinance justifying it review. | s action prior to setting and | certifying its tax rate | | |
| | : | • | (a) | (9) | (3) | (p) | | |
| | | | | Real Estate | | Personal | | Prior Method |
| | | | Residential | Agricultural | Commercial | Property | Total | Single Rate |
| 22. Revenue property | Revenue permitted in the property (Line 20 - Line 21b) | current year from existi | ng locally assessed | | | | ' | |
| 23. Adjuste | d current; | Adjusted current year assessed valuation (Line 5) | | | | | | |
| 24. Tax rate | e permitter & SB960 (L | Tax rate permitted using prior method tax rate permitted prior to HB 1150 & S19960 (Line 22 / Line 23 x 100) | prior to | | | | | |
| 25 Limit ne | ersonal pro | Limit personal property to the prior year ceiling | | And the second distribution of the second se | ** *********************************** | | *** | |
| | of Line 24 | (Lower of Line 24 personal property or Line 14 personal property) | roperty) | | • | | | |
| 26. Maximu | Maximum authorized levy | Maximum authorized levy Informational Summary Page 1 inc E) | | | | | | |
| 27. Limit to | the prior | Limit to the prior year maximum authorized levy | WALKELING AND | *************************************** | | Andreas de la company de la co | • | |
| | Line 24, Line e rate for pr | (Lower of Line 24, Line 28 (for personal property only), or Line 26) Enter the rate for prior method column on Line B of the Informational Summary Page. | rmational Summary I | Page. | | | • | |
| Calculat 28. Tax reve | Calculate Revised Rate(s) Tax revenue (Line 1 x Line | Calculate Revised Rate(s) Tax revenue (Linc 1 x Linc 27 / 100) | | | | | | |
| 29. Total as | sessed valu | Total assessed valuation (Line 1 total) | | | | | | |
| 30. Blended | I rate (Line | Blended rate (Line 28 total / Line 29 x 100) | | | | | | |
| 31. Revenue | e differenc | Revenue difference due to the multi rate calculation (Line 28 total - Line 28 prior method) | 28 total - Line 28 prior | method) | | | | |
| 32. Rate(s) ((If Line 31 | to be revis 1 < or > 0 & L | Rate(s) to be revised NOTE: Revision cannot increase personal property rate (if Line 31 < or > 0 & Line 27 c Line 27 prior method, then Line 27, otherwise 0) | sonal property rate rwise 0) | | | | | |
| 33. Current (If Line 3) | t year adju 12 > 0, then i | Current year adjusted assessed valuation of the rates being revised (If Line 32 > 0, then Line 5, otherwise 0) | ing revised | | | | | |
| 34. Relative rates bein | e ratio of er | Relative ratio of current year adjusted assessed valuation of the rates being revised (Line 33 / Line 33 total) | on of the | | | | | |
| 35. Revision | n to rate (II | Revision to rate (If Line $32 > 0$, then -Line $34 \times Line 31$ / Line 5×100 (limited to - Line 32), otherwise 0) | 00 (limited to - 1 ine 32), | otherwise 0) | | | | |
| 36. Revised | rate (Line | 36. Revised rate (Line 27 + Line 35) | The state of the s | * | | | | |
| 37. Revised | rate roum | Revised rate rounded (If Line 36 < 1, then round to a 3 - digit rate, otherwise round to a 4-digit rate) | , otherwise round to a 4-d | igit rate) | | | | |
| | | Adjanuary) | ADDRESS AND ADDRES | · польной чанавальной уруде форутата розполого постаности | and the second contract of the second contrac | | | |



| TO THE PARTY OF | PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED | R'S REVIEW OF I | DATA SUBMITTE | Q | | | , |
|---|--|--|---|--|-------------------------------------|--------------------------------|---------------------|
| | Informational Form A | | | | | | |
| | For School Districts Calculating a Se | Separate Rate on Each Subclass of Property | Subclass of Property | | | | |
| No. | Name of Political Subdivision | Politic | Political Subdivision Code | ł | 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. | be sent to the county of rate for compliance | clerk. with Article X. Section | 122, and Section 137. | 073, RSMo. | | |
| This form shows the unless the taxing au Step 1 - The govern | 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 of an ordinance of the State Auditor's Office for raview. Step 2 - Submit a case of the secolution policy adminested the State Auditor's Office for raview. | ir the Form A had no volunts cen in prior even numbered y alution, a policy statement, of the State Auditor's Office fi | ary reductions(s) been taken year(s) and follows the follo a an ordinance justifying its representations. | in prior even numbered ye wing steps in an even numi action prior to setting and | ar(s). The information obered year. | n this form should not be used | in the current year |
| a summer a dans | ppy of the resolution, policy, statement, of or difference of | (a) | (q) | (0) | (p) | | |
| | | | Real Estate | | Personal | | Prior Method |
| | | Residential | Agricultural | Commercial | Property | Total | Single Kate |
| S8. Tax revenue | Laiculate Final Bended Kate 38. Tax revenue (Line 1 x Line 37 / 100) | | | | | | |
| 39. Total assessed | 39. Total assessed valuation (Line 1 total) 40. Final blended rate (Line 38 total / Line 39 x 100) | | | | | | |
| 41. Tax rate(s) p- Enter Rate(s) o | 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 | ection 22, and Section | 137.073, RSMo (Line | 37) | | | |
| For Informatic 42. Revenue calc | For Information Purposes Only - Impact of the Multi Rate System 42. Revenue calculated using the multi rate method | ystem | | | | | |
| (Line 41 x Line 1) / 100) | 1)/100) | | | | | | |
| 43. Revenue calc (Line 27 prior n | 43. Revenue calculated using the single rate method (Line 27 prior method x Line 1 / 100) | | | | | | |
| 44. Revenue differen (Line 42 - Line 43) | Revenue differences using the different methods (Line 42 - Line 43) | | | | | | |
| 45. Percent chan | 45. Percent change (Linc 44 / Linc 43) | | | | | | |
| For Informatic | For Information Purposes Only - Blended Rate Calculation 14 Tax rate celling (Informational Summary Page 1 inc P) | | | | | | |
| 47. Allowable recoupment rate | coupment rate | | | | | | |
| 48. DESE Screen 6 tax r | (Summary rage, Line 1) 48. DESE Screen 6 tax rate ceiling including recoupment | | | | | | |
| (Line 46 + Line 47) 49. Assessed valuation (Line 1) | 47) | | | | | | |
| 50. Revenue from DESE (Line 48 x Line 49 / 100) | 50. Revenue from DESE Screen 6 tax rate ceiling (Line 48 x Line 49 / 100) | | | | | | |
| 51. Blended tax r | 51. Blended tax rate ceiling to report on DESE Screen 6 (Linc 50 total / Line 49 total x 100) | ic 50 total / Line 49 total | x 100) | | | | |
| 53. Unadjusted le | 53. Unadjusted levy (Line 48 - Line 52) | | | | | | |
| 54. Assessed valuation (Line 1) | ation (Line 1) | | | | | | |
| 55. Blended tax r | 55. Kevenue from unadjusted fewy (Lmc 53 x Lmc 54 / 100) 56. Blended tax rate from the unadjusted levy to report on DESE Screen 6 (Line 55 / Line 54 x 100) | DESE Screen 6 (Line 5 | 5 / Line 54 x 100) | | | | |
| 57. Prop C reduc | 57. Prop C reduction (Summary Page, Line G) | , | | | | | |
| Adjusted levy (Line 53 - Line 59. Assessed valuation (Line 1) | 58. Adjusted levy (Line 53 - Line 57) 59. Assessed valuation (Line 1) | | | | | | |
| 60. Revenue fron | y (Line 58 x Line 59 / 100) | | | | | | |
| 61. Blended tax r | Blended tax rate from the adjusted levy to report on Di | DESE Screen 6 (Line 60 / Line 59 x 100) | Line 59 x 100) | | · | | |
| (Form R | (Form Revised 12-2018) | Inform | Informational Form A, Page 4 of 4 | e 4 of 4 | | | |

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PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX (20XX)

Informational Form B

| | Thiormational Form B | | | of Property | | |
|--|--|---|---|---------------------------|-------------------------|------------|
| | For School Districts Calculating a | Separate Rate o | on Each Subclass | sorrroperty | | |
| | Name of Political Subdivision | Political S | ubdivision Code | Purpose | of Levy | _ |
| | The final version of this form MU | ST be sent to the | e county clerk. | | | |
| | Calculation of New Voter Approved | d Tax Rate or Tax | Rate Increase | | | |
| | or year tax rate computation, some politic r approved a new tax. Form B is designe | | | ctions where vot | ers approved an incre | ease to an |
| | f election | | | _ | | |
| | language a sample ballot or state the proposition p | posed to the voter | s exactly as it app | peared on the ba | llot. | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| F1 .1 | | | | | | |
| Electio | on results | | | _ | (Yes) | (No) |
| | ation date the last year the levy will be in effect, if a | annlicable | | | | |
| | roposition C waiver | .ррпсиоте. | | | | |
| | ate whether the district obtained a new w | vaiver to eliminate | a part or all of rec | mired | | |
| - Indic | ate whether the district obtained a <u>new</u> wosition C reduction. | vaiver to eliminate | e part or all of rec | uired | | |
| - Indic Propo | | | | | | |
| - Indic Propo - Attac | osition C reduction. | posed exactly as | | | (Vac) | (No) |
| - Indic Propo - Attac | osition C reduction. The a sample ballot or state the proposition | posed exactly as | it appeared on th | | (Yes) | (No) |
| - Indic Propo - Attac | osition C reduction. The a sample ballot or state the proposition | posed exactly as | | e ballot. | (Yes) Personal Property | (No) |
| - Indic Propo - Attac - Also, | osition C reduction. The a sample ballot or state the proposition | posed exactly as | it appeared on th | e ballot. | _ | , , |
| - Indic Propo - Attac - Also, Amou (An "in Stated | osition C reduction. The a sample ballot or state the proposition of a sample ballot or state the proposition of the propositi | posed exactly as | it appeared on th | e ballot. | _ | , |
| - Indic Propo - Attac - Also, Amou (An "in Stated (An "in Prior y (Inform | osition C reduction. She a sample ballot or state the proposition of | osition C waiver. | it appeared on the | e ballot. Commercial | _ | , |
| - Indic Propo - Attac - Also, - Also, - Also, - Also, (An "in Stated (An "in Prior y (Inform of/by/to Voter (If Line | nt of increase approved by voters ncrease/decrease of/by") OR a. I rate approved by voters ncrease/decrease to") b. evear tax rate ceiling or voluntarily reductional Summary Page, Line A if increase approved increased rate of approved increased rate 6a > 0, then Line 6a + Line 7, | osition C waiver. Residential uced rate to appl | it appeared on the | Commercial d increase to | Personal Property | , , |
| - Indic Propo - Attac - Also, - Also, - Also, (An "in Stated (An "in Prior y (Inform of/by/to Voter : (If Line otherwi | nt of increase approved by voters ncrease/decrease of/by") OR a. I rate approved by voters ncrease/decrease to") b. year tax rate ceiling or voluntarily reduational Summary Page, Line A if increase on an existing rate, otherwise 0) approved increased rate | osition C waiver. Residential uced rate to appl | it appeared on the Real Estate Agricultural | Commercial d increase to | Personal Property | , , |
| - Indic Propo - Attac - Also, - Also, Amou (An "in Stated (An "in Prior y (Inform of/by/to Voter (If Line otherwin Voter a otherwin Prior M Total re | nt of increase approved by voters ncrease/decrease of/by") OR a. I rate approved by voters ncrease/decrease to") b. year tax rate ceiling or voluntarily reductional Summary Page, Line A if increase on a existing rate, otherwise 0) approved increased rate (6a > 0, then Line 6a + Line 7, se, Line 6b) approved increased rate rounded(If Li | n posed exactly as osition C waiver. Residential uced rate to apple one 8 < 1, then roupproved Increase | Real Estate Agricultural ly voter approve | Commercial d increase to | Personal Property | , , |
| - Indic Propo - Attac - Also, - Also, Amou (An "in Stated (An "in Prior y (Inform of/by/to Voter: otherwi: Voter: otherwi: Prior M Total re Informat Adjusto | nt of increase approved by voters ncrease/decrease of/by") OR a. I rate approved by voters ncrease/decrease to") b. year tax rate ceiling or voluntarily reductional Summary Page, Line A if increase of an existing rate, otherwise 0) approved increased rate (a> 0, then Line 6a + Line 7, se, Line 6b) approved increased rate rounded (If Lise round to a 4-digit rate) Lethod Single Rate Calculation for Voter Actional Form B Line 9 x Line 11 / 100) and current year assessed valuation | n posed exactly as osition C waiver. Residential uced rate to apple one 8 < 1, then roupproved Increase | Real Estate Agricultural ly voter approve | Commercial d increase to | Personal Property | , , |
| - Indic Prope - Attac - Attac - Also, Amou (An "in Stated (An "in Prior y (Inform of/by/to Voter: otherwi Voter: otherwi Prior M Total re Informa Adjuste (Informa Prior me | nt of increase approved by voters ncrease/decrease of/by") OR a. I rate approved by voters ncrease/decrease to") b. year tax rate ceiling or voluntarily reductional Summary Page, Line A if increase on existing rate, otherwise 0) approved increased rate (5a > 0, then Line 6a + Line 7, se, Line 6b) approved increased rate rounded (If Lise round to a 4-digit rate) Lethod Single Rate Calculation for Voter Actional Form B Line 9 x Line 11 / 100) | n posed exactly as osition C waiver. Residential uced rate to apple one 8 < 1, then roupproved Increase | Real Estate Agricultural ly voter approve | Commercial d increase to | Personal Property | , , |

(Form Revised 04-2021)

Informational Form B



| Name of School District | School District Code | Purpose of Levy |
|--|---|--|
| accessments are reduced after tay rates are set and the | reductions are due to decisions of the State Tax Commission or a judicial cour | t or due to clerical corrections, the existing tax rate ceilin |
| | above. A political subdivision may document these changes by filing revised | |
| | revised forms and a written explanation of the revised should be attached. | |
| efore completion of this form, revisions are required to | the prior year(s) tax rate forms to determine the revised assessed valuation ar | nd revised tax rate ceiling. Revised forms must be filed w |
| e State Auditor before or at the time the recoupment fo | | |
| | ermitted to levy an additional tax for up to three years to recoup the revenues permissible and document to what extent the political subdivision desires to re | |
| art with the oldest prior year (if applicable) and wo | rk forward to the present. | |
| ease 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. |
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| ertification | | |
| the undersigned hereby do certify that the data set for | h below is true and accurate to the best of my knowledge and belief. | |
| Name of School District | Telephone | Signature |
| | Date | Print Name |

Form G, Page 1 of 5

| For | rm G - Initial Calculation of Allowed Recoupment & Compliance With Section 137.073.3(2)(a) and (b) RSMo School Districts With a Separate Rate on Each Subclass of Property | alculation of Firs | t Year Recoupmen | t Taken | | |
|------------|---|-----------------------|-------------------------|------------------------|----------------------------|----------------|
| | Name of School District | School Dis | strict Code | | Purpose | of Levy |
| | | | Real Estate | | | |
| | · | Residential | Agricultural | Commercial | Personal Property | Total |
| <u>Yea</u> | r 20 - Complete lines 1 through 16 for the third prior year (if a | pplicable), Make a co | opy of this section for | calculating a recoupme | ent 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. | | | | | | - |
| 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 last revenue allowed to be recounsed | | | | | |

Form G, Page 2 of 5



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 Purpose of Levy School District Code Name of School District Real Estate Personal Property Commercial Residential Agricultural Year 20 - Complete lines 17 through 32 for the second prior year (if applicable). Revised locally assessed valuation after the changes to 20 tax rates have been made (Revised Form A, Line 1) Revised tax rate ceiling after the revision to the assessed 18. valuation was made (Revised Summary Page, Line F) Revised permissible local assessed tax revenue ((Line 17 x Line 18)/100) Original tax rate ceiling (Certified) (Original Summary 20 Page, Line F) Total locally assessed tax revenue actually produced ((Line $17 \times \text{Line } 20)/100$) Revenue loss due to local assessment reduction (Line 19 - Line 21) 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) Revised locally assessed valuation if Line 24 > 0 (Line 17 if Line 24 > 0Relative ratio of Line 26 ratio of assessed valuation of each 27. subclass to the total (Line 26/Line 26 total) Allocate the difference on Line 24 based on the relative ratio on Line 27 (Line 25 x Line 27) 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. Relative ratio of Line 25 (Line 25/Line 25 total) Allocate the difference on Line 29 (only if all of Line 29 31. 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, Page 3 of 5

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 Purpose of Levy School District Code Name of School District Real Estate Residential Commercial Personal Property Agricultural 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) Original tax rate ceiling (Certified) (Original Summary Page, Line F) Total locally assessed tax revenue actually produced ((Line 33 x Line 36)/100) Revenue loss due to local assessment reduction 38. (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. 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) Revised locally assessed valuation if Line 40 > 0 (Line 33 if Line 40 > 0) 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) 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. Relative ratio of Line 41 (Line 41/Line 41 total) Allocate the difference on Line 45 (only if all of Line 45 values are negative) based on the relative ratio on Line 46

Form G, Page 4 of 5

(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 Determination of Recoupment Rates Total revenue loss (Line 16 + Line 32 + Line 48) Additional revenue that was received (Pull down negative values from Line 49) 51. Total current year locally assessed property Revised current year locally assessed property Line 50 > 0 (If Line 50 > 0, Line 51, otherwise 0) Relative ratio of Line 52 (Line 52/Line 52 total) Allocate the difference (Line 50 negative total x Line 53) Estimated lost revenue from state assessed property due to revised rates or state assessment reductions This amount must be estimated by the district. 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. Relative ratio of Line 50 (Line 50/Line 50 total) 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 Revenue desired to recoup in the current year Do not enter more than Line 59. 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, Portion of revenue on Line 59 remaining for a second or

Form G, Page 5 of 5

third year of recoupment (Line 59 - Line 60)

| For | m H - Calculation of Second and/or Third Year of Reco Compliance with Section 137.073.3(2)(a) and (b) RSM School Districts with a Separate Rate on Each Subclas | lo | | | (| (20) |
|-------------|--|------------------------------------|---|---|------------------|-----------------|
| . 7 | COchool District | Sahaal D | istrict Code | - | Purpose (| of Levy |
| | ne of School District | | | | | |
| levi one | essment reductions ordered after tax rates are set may re ed in a subsequent year to replace the revenue lost (see F- year. A three-year period following the year in which to d to document the revenue remaining to be recouped and t | orm G). A poli he loss occurred | tical subdivision r d is allowed by st | nay choose not to atute for recoupin | fully recoup the | revenue lost in |
| Cor | nputation of Recoupment Rate | 5 11 -41-1 | I | Cansial | Dawsanal | Total |
| | | Residential | Agricultural | Commercial | Personal | Total |
| ۱. | Total revenue lost due to assessment reductions (Prior year 20_ Form G, Line 28) | | | | | |
| 2. | Revenue recouped in prior year(s) 20 year | | | | | |
| | Assessed valuation (locally assessed only) Recoupment rate (Certified) | | | | | |
| | c. Revenue recouped (Line 2a x 2b/100)d. Revenue recouped from state assessed property | | | | | |
| | 20 yeare. 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. | Total revenue recouped in prior year(s) (Line 2c + Line 2d + Line 2g + Line 2h) | | | | | |
| 4. | Revenue remaining to be recouped (Line 1 - Line 3) | | | | | |
| 5. | Revenue desired to be recouped in the current year The law provides for recoupment no further back than th | | | | | |
| | third prior year. Any lost revenue from the third prior ye not recouped will be waived. (Must be \leq Line 4) | | | | | |
| 6. | Estimated amount of current collections from state as This amount <u>must be</u> estimated by the school district. | ssessed propert | y for recoupment | loss | | |
| 7. | Revenue to be recouped from locally assessed propert (Line 5 - Line 6) | ty in the curren | t year | | | |
| 8. | Total current year assessed valuation obtained from the county clerk or assessor (Form A, Line 1) | | | | | |
| 9. | Rate(s) to be levied to partially or fully recoup the lost revenue (Line 7/Line 8 x 100) Enter these rates on the current year Summary Page, Line I. | | | | | |
| Ce | rtification | | | | | |
| I, tł | ne undersigned hereby do certify that the data set forth belo | ow is true and a | ccurate to the best | of my knowledge | e and belief. | |
| Nar | me of School District | Te | lephone | | Sign | nature |
| Sch | nool District Code |] | Date | | Print | Name |
| Pur | pose of Levy | | | | | |

Form H



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.

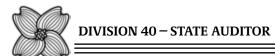
- (1) The following forms may be used by political subdivisions other than school districts to substantiate the tax rate ceilings before submission of the information via the Missouri State Auditor's Office website portal, which is accessible by obtaining a username and password from the Missouri State 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.

| | | Summary Page | | EVIEW OF DATA SUB | | xx/xx/20x (20XX) perty |
|---------------------------|---|--|--|--|---|---|
| | | Name of Political Subdivision | on Pe | olitical Subdivision Code | Purpose of Levy | |
| | | The final version of this fo | rm MUST be sen | t to the county clerk. | | |
| on the subdi stater | is page takes into o vision wishes to n nent, or an ordinar | consideration any voluntary reduction to longer use the lowered tax rate ceince justifying its action prior to setting | n(s) taken in previous e ling to calculate its tax ng and certifying its tax | computed on the attached forms, or even numbered year(s). If in an even rate, it can hold a public hearing and rate. The information in the Informa y reduction(s) taken in an even numb | numbered year, the political pass a resolution, a policy tional Data, at the end of these | For Political Subdivision Use in Calculating its Tax Rate |
| A. | taken in a non- | | ımmary Page, Line F | evised if the prior year data chang minus Line H in odd numbered | | as |
| B. | | r rate computed pursuant to A 3, RSMo, if no voter approved it | | of the Missouri Constitution and ne 18) | d | |
| C. | Amount of r (Form B, Line | ate increase authorized by v 7) | voters for current | year if same purpose | | |
| D. | Rate to comp (Line B if no e | pare to maximum authorize lection, otherwise Line C) | d levy to determin | ne tax rate ceiling | | |
| E. | Maximum a | uthorized levy the most rece | nt voter approved r | rate | | |
| F. | Current year Political subd | r tax rate ceiling maximum livisions tax rate (Lower of L | legal rate to comply ine D or E) | y with Missouri laws | | |
| G1. | | d sales tax reduction taken f | · · · · · · · · · · · · · · · · · · · | g (Line F), if applicable | | |
| G2. | | quired reduction 1st class c tax rate to the county(ies) t | | itical subdivision NOT subneediling (Line F) | nitting an estimated | |
| Н. | | | | om the tax rate ceiling (Line F will lower the tax rate ceiling for | | |
| I. | Plus allowab | le recoupment rate added to | tax rate ceiling (L | ine F) If applicable, attach Forn | n G or H. | |
| J. | Tax rate to b | e levied (Line F - Line G1 - Lin | ne G2 - Line H + Lin | e I) | | |
| AA. | Rate to be le | vied for debt service, if appli | cable (Form C, Line | e 10) | | |
| BB. | | pecial purpose rate authoriz 7 if a different purpose) | zed by voters after | the prior year tax rates were set | | |
| Cer | rtification | | | | | |
| | e undersigned, | | (Office) | of | (| Political Subdivision) |
| levy | ing a rate in | | (County(| ies)) do hereby certify that the | e data set forth above and or | n the |
| acco | mpanying form | ns is true and accurate to the | best of my knowle | dge and belief. | | |
| Plea | se complete L | ine G through BB, sign this | s form, and return | to the county clerk(s) for fi | inal certification. | |
| | | | | | | |
| | (Date) | (Signa | iture) | (Print Name) | T) | elephone) |
| Pı | roposed rate t | o be entered on tax books b | y county clerk | | | |
| | | cation from the political sul | | J | AA B | |
| | | 7 RSMo, states that no tax rate foregoing provisions of this | | d on the tax rolls by the coun | ty clerk unless the political | subdivision has |
| | | | | | | |
| | (Date) | (County Clerk | s's Signature) | (County) | Г) | Celephone) |

(Form Revised 04-2021)

Summary Page



| STATE OF THE PARTY | PRO FORMA - STAT | ΓΕ AUDITO | R'S | REVIEW OF DATA SUBM | MITTED | |
|--|--|------------------|--------|------------------------------------|---------------------------|---|
| | Form A | | | | | (20) |
| | For Political Subdivis | ions Other T | `han | School Districts Levying a | Single Rate on All I | Property |
| MISSOURI | | | | | | |
| | Name of Political Subdiv | ision | _ ī | Political Subdivision Code | Purpose of Levy | |
| | The final version of this | form MUST | be se | nt to the county clerk. | | |
| | Computation of reassessn | nent growth an | d rate | e for compliance with Article X | , Section 22, and Section | on 137.073, RSMo. |
| I. (20) Cui | rrent year assessed valuat | tion | | | 1, 1 | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| | current state and locally as pard of equalization. | ssessed valuati | on ob | otained from the county clerk, or | ounty assessor, or comp | parable office finalized by |
| (a) | | + | (b) | | = | |
| _ | (Real Estate) | | | (Personal Property) | | (Total) |
| 2. Assessed v | aluation of new construct | ion & improv | emei | nts | | |
| 2(a) - Obta | ined from the county clerk | or county asse | ssor | | | |
| 2(b) - incre | ase in personal property, us | se the formula | listec | l under Line 2(b) | | |
| (a) | | + | (b) | | = | |
| _ | (Real Estate) | | | Line $1(b) - 3(b) - 5(b) + 6(b) +$ | | (Total) |
| 2 4 | | 4 | | If Line 2b is negative, enter | zero | |
| | alue of newly added terri om the county clerk or cou | | | | | |
| (a) | | + | (b) | | = | |
| - | (Real Estate) | | | (Personal Property) | | (Total) |
| | eurrent year assessed valu al - Line 2 total - Line 3 total | | | | | |
| | | , | | | | |
| 5. (20) Prio | or year assessed valuation | | | | | |
| | or year state and locally assured of equalization. | sessed valuatio | n obt | ained from the county clerk, co | unty assessor, or compa | arable office finalized by |
| | • | ount on the pri- | or ve | ar Form A, Line 1, then revise t | he prior vear tax rate fo | orm to recalculate the |
| prior year to | ax rate ceiling. Enter the re | vised prior yea | ır tax | rate ceiling on this year's Sumr | nary Page, Line A. | |
| (a)_ | | + | (b) | | = | |
| | (Real Estate) | | | (Personal Property) | | (Total) |
| | alue of newly separated to om the county clerk or cou | | | | | |
| (a)_ | | + | (b) | | = | |
| | (Real Estate) | | | (Personal Property) | - | (Total) |
| | alue of property locally as om the county clerk or coun | | r yea | ar, but state assessed in curre | nt year | |
| (a) | | + | (b) | | = | |
| _ | (Real Estate) | | | (Personal Property) | | (Total) |
| | rior year assessed valuati l - Line 6 total - Line 7 tota | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

(Form Revised 12-2017)

Form A, Page 1 of 2

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form A

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

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

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

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

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

(20__)

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 hundreth 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.

(Form Revised 12-2017)

Form A, Page 2 of 2



| | Form B | TOR'S REVIEW OF DATA SUB | | XX/XX/20 (20XX operty |
|-----------------------------------|---|---|---------------------------|-----------------------------|
| | Name of Political Subdivision | Political Subdivision Code | Purpose of Levy | |
| | The final version of this form MU | ST be sent to the county clerk. | | |
| | Calculation of New Voter Approved | Tax Rate or Tax Rate Increase | | |
| ince the prior you | ear tax rate computation, some politica oproved a new tax. Form B is designed | l subdivisions may have held elections v to document the election. | where the voters approved | an increase to an |
| 1. Date of ele | ection | | | |
| 2. Ballot lang Attach a sa | | sed to the voters exactly as it appeared o | n the ballot. | |
| | | | | |
| | | | | |
| | | | | |
| 3. Election re | esults | | (V.) | - OI) |
| 1 Evnivation | a data | | (Yes) | (No) |
| 4. Expiration Enter the la | ast year the levy will be in effect, if app | plicable. | | |
| | f increase approved by voters | O.D. | | |
| | ase/decrease of/by") e approved by voters | OR | (8 | ı) |
| (An "increa | ase/decrease to") | | (t |) |
| 6. Prior year (Summary | tax rate ceiling or voluntarily reduce Page, Line A if increase to an existing | ed rate to apply voter approved increarate, otherwise 0) | ase to | |
| | roved increased tax rate to adjust ease of/by" ballot, Line 5a + Line 6, if | an "increase to" ballot, Line 5b) | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

(Form Revised 04-2021)

| | Form C | OR'S REVIEW OF DATA SUBM Than School Districts Levying a | | (20 |
|------------------------|---|--|---------------------------------------|-----|
| | Name of Political Subdivision | Political Subdivision Code | Purpose of Levy | |
| | The final version of this form MUST | Γ be sent to the county clerk. | | |
| | Debt Service Calculation for General C | Obligation Bonds Paid for with Proper | ty Taxes | |
| | debt service will be considered valid if, at the debt fund reserves do not exceed the | | the tax was levied, the bonds remain | |
| | ty taxes are levied and collected on a cal calendar year data. | lendar year basis (January - December) | , it is recommended that this levy be | |
| | al current year assessed valuation obta rm A, Line 1 total) | ained from the county clerk or county | assessor | |
| (i.e. the y obli | ount required to pay debt service required Assuming the current year is year 1, use year 1 Form C) Include the principal and gation bond issues plus anticipated fees t calendar year. | e January - December year 2 payments d interest payments due on outstanding | to complete general | |
| com Exp | mated costs of collection and anticipa missions & assessment fund withhold erience in prior years is the best guide for usually 2% to 10% of Line 2 above. | lings) | & | _ |
| (i.e. the <u>y</u> | sonable reserve up to one year's paym Assuming the current year is year 1, use year 1 Form C) It is important that the de default on the bonds. | e January - December year 3 payments | | |
| Incl | ude payments for the year following the | next calendar year, accounted for on I | Line 2. | |
| 5. Tota | al required for debt service (Line 2 + I | Line 3 + Line 4) | | _ |
| Shor curre estir | icipated balance at end of current cale w the anticipated bank or fund balance a ent balance minus the amount of any pri nated investment earning due before De nis tax into this amount. | at December 31st of this year (this will incipal or interest due before December | r 31st plus any | |
| Line payr year | perty tax revenue required for debt se e 6 is subtracted from Line 5 because the ments required for the next calendar year 's payment (Line 4). Any current balance irements so it is deducted from the total | e debt service fund is only allowed to he r (Line 2) and the reasonable reserve one in the fund is already available to me | f the following eet these | |
| 8. Con Rou | nputation of debt service tax rate (Line nd a fraction to the nearest one/one hund | e 7 / Line 1 x 100) dredth of a cent. | | _ |
| 9. Less | voluntary reduction by political subc | division | | _ |
| | nal rate to be levied for debt service purer this rate on Line AA of the Summan | | | _ |
| * Th | e tax rate levied may be lower than the re | rate computed as long as adequate fund | ds are available | |

(Form Revised 12-2017)

Form C





PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX (20XX)

Informational Data

| | | Name of Political Subdivision | Political Subdivision Code | Purpose of Levy | |
|-------|-----------------|--|--|---|---|
| | cen in prior ev | information that would have been on the line items for ren numbered year(s). The information on this page of reduction(s) taken in prior even numbered year(s) a | should not be used in the current year unless the | taxing authority wishes to | Based on Prior Year Tax Rate Ceiling as if No |
| tep 1 | | ing body should hold a public hearing and adopt a reing its tax rate. | esolution, a policy statement, or an ordinance jus- | stifying its action prior to setting | Voluntary Reductions |
| ep 2 | Submit a co | opy of the resolution, policy statement, or ordinance | to the State Auditor's Office for review. | | were Taken |
| | Informat | tional Summary Page | | | |
| A. | Prior year | tax rate ceiling (Prior year Informational | Summary Page, Line F) | | |
| B. | Current ye | ear rate computed (Informational Form A | A, Line 18 below) | • | |
| C. | Amount of | f increase authorized by voters for curre | ent year (Informational Form B, Line | 7 below) | |
| | | mpare to maximum authorized levy no election, otherwise Line C) | | | |
| E. | Maximum | authorized levy most recent voter appro- | ved rate | • | |
| | | eiling if no voluntary reductions were to Line D or E) | aken in a prior even numbered year | | |
| | <u>Informat</u> | tional Form A | | | |
| 9. | Percentago | e increase in adjusted valuation (Form A | A, Line 4 - Line 8 / Line 8 x 100) | | |
| 0. | Increase ir | n Consumer Price Index (CPI) certified | by the State Tax Commission | | |
| 1. | Adjusted p | orior year assessed valuation (Form A, L | tine 8) | | |
| 2. | (2019) Tax | a rate ceiling from prior year (Information | onal Summary Page, Line A from abov | e) | |
| 3. | Maximum | prior year adjusted revenue from prope | erty that existed in both years (Line 11 | x Line 12 / 100) | |
| | The percen | reassessment revenue growth tage entered on Line 14 should be the low figure on Line 9 is treated as a 0 for Line | ver of the actual growth (Line 9), the C 14 purposes. Do not enter less than 0, | PI (Line 10), or 5%. nor more than 5%. | |
| 15. | Additional | I reassessment revenue permitted (Line | 13 x Line 14) | | |
| 6. | Total reve | nue permitted in current year from prop | perty that existed in both years (Line 13 | 3 + Line 15) | |
| 7. | Adjusted o | current year assessed valuation (Form A | , Line 4) | | |
| | | tax rate permitted by Article X, Section (Line 16 / Line 17 x 100) | n 22, and Section 137.073, RSMo, if i | no voluntary reduction | |
| • | Informat | tional Form B | | | |
| | | tax rate ceiling to apply voter approved on al Summary Page, Line A if increase to | | | |
| 7. | | roved increased tax rate to adjust ease of/by" ballot, Form B, Line 5a + Line | e 6, if an "increase to" ballot, Form B, | Line 5b) | |

(Form Revised 04-2021)

Informational Data

| Form G - Initial Calculation of Allowed R For Compliance With Section 137.073.3(2) For Political Subdivisions Other Than Sch | (a) and (b) RSMo | (20) |
|---|---|--|
| Name of Political Subdivision | Political Subdivision Code | Purpose of Levy |
| court or are due to clerical corrections, the A political subdivision may document the | e existing tax rate ceiling may be revised ese changes by filing revised copies of | isions of the State Tax Commission or a judicia to compensate for the changes described above each of the tax rate forms for each year that in explanation of the revised should be attached. |
| Before completion of this form, revisions and revised tax rate ceiling. Revised forms | are required to the prior year(s) tax rate for s must be filed with the State Auditor before | forms to determine the revised assessed valuation ore or at the time the recoupment form is filed. |
| After making revisions, a political subdivisit was entitled to receive for the prior year and document to what extent the political s | r(s) affected by the revisions. The steps | al tax for up to three years to recoup the revenue below determine if a recoupment is permissible t year. |
| Start with the oldest prior year (if applic | able) and work forward to the present. | |
| Please provide a written explanation in the eligible for the recoupment process. | space below (or by attaching an explanat | ion) as to why the political subdivision would be |
| | | |
| | | |
| CERTIFICATION I, the undersigned hereby do certify that the best of my knowledge and belief. | data set forth on the accompanying forms | s is true and accurate to the |
| Name of Political Subdivision | Telephone | Signature |
| Political Subdivision Code | Date | Print Name |
| Purpose of Levy | | |

Form G, Page 1 of 2



 $Form\ G-Initial\ Calculation\ of\ Allowed\ Recoupment\ \&\ Calculation\ of\ First\ Year\ Recoupment\ Taken$ 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

Name of Political Subdivision Political Subdivision Code Purpose of Levy

| | Name of Fortier Subdivision For | iicai Subulvisioii (| Joue | ruip | ose of Levy |
|----|---|----------------------|----------------------|---------------------|-------------|
| N | ote: List additional prior year(s) in separate colur | Prior Year | Second Prior Year | Third Prior Year | |
| 1. | Revised state & locally assessed valuation after the changes to prior year(s) (Revised Form A, Line total) | (20) | (20) | (20) | |
| 2. | Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F) | | | | |
| 3. | Revised permissible state & locally assessed tax revenue (Line 1 x Line 2/100) | | | | |
| 4. | Revised state & locally assessed valuation (Form G, Line 1 total) | | | | |
| 5. | Original tax rate ceiling (Certified) (Original Summary Page, Line F) | | | | |
| 6. | Total state & locally assessed tax revenue actually produced (Line 4 x Line 5/100) | | | | |
| 7. | Total lost revenue allowed to be recouped (Line 3 - Line 6) | | | | |
| 8. | Total lost revenue (Line 7 total) | | | | |
| 9. | Revenue desired to recoup in current year (Do not enter less than Line 7 for the oldest prior year | (20) nor more th | an Line 8) | | |
| 10 | D. Total current year (20) state & locally assessed (Current (20) Form A, Line 1) | l valuation | | | |
| 11 | . Rate to be levied to partially or fully recoup the loss Enter this rate on the current year (20) Summary Pa | | x 100) | · | |
| _ | Complete Lines 12 and 13 if Line 9 is less than Li Form H will need to be completed to continue thi | | he 2nd or 3rd year | | |
| 12 | . Portion of revenue on Line 7 for prior year 20 res | erved for second y | ear of recoupment | | |
| 13 | Portion of revenue on Line 7 for prior year 20 res | erved for third yea | r of recounment | | |

Form G, Page 2 of 2

| For | r Political Subdivisions Other Than School Distr | icts Levying a Single Rate on All Property | (20_) |
|-------------------|--|--|---|
| Na | me of Political Subdivision | Political Subdivision Code | Purpose of Levy |
| lev one use | ried in a subsequent year to replace the rever e year. A three-year period following the y ed to document the revenue remaining to be | are set may result in a loss of revenue. In certain instanue lost (see Form G). A political subdivision may choose rear in which the loss occurred is allowed by statute for recouped and the allowable recoupment rate when there | onces, a separate recoupment rate may be not to fully recoup the revenue lost in recouping the lost revenues. Form H is |
| | mputation of Recoupment Rate | | Total |
| 1. | Total revenue lost due to assessment red | luctions (Form G, Line 10) | |
| 2. | Revenue recouped in prior year(s) | | |
| | 20 year a. Assessed valuation | | |
| | b. Recoupment rate (Certified) | | |
| | c. Revenue recouped (Line 2a x Line 2b/100 |) | |
| | 20year |) | |
| | d. Assessed valuation | | |
| | e. Recoupment rate (Certified) | | |
| | f. Revenue recouped (Line 2d x Line 2e/100) | | |
| 3. | Total revenue recouped in prior year(s) | | |
| | (Line 2c total + Line 2f total) | | |
| 4. | Revenue remaining to be recouped (Line | e 1 - Line 3) | |
| 5. | Revenue desired to be recouped in the current law provides for recoupment no further lost revenue from the third prior year not re (Must be \leq Line 4) | r back than the third prior year. Any | |
| | Total current year assessed valuation obtained from the county clerk or assessor (Form A, Line 1) | | |
| 7. | Rate(s) to be levied to partially or fully re | ecoup | |
| | the lost revenue (Line 5/Line 6 x 100) | | |
| | Enter this rate on current year Summary Pag | ge, Line I. | |
| | | | |
| | | | |
| | | | |
| Cor | rtification | | |
| | | a set forth below is true and accurate to the best of my k | nowledge and belief. |
| | ne of Political Subdivision | | |
| ı vai | ne of a officer subdivision | Telephone | Signature |

Form H

Date

Political Subdivision Code

Purpose of Levy

Print Name



| | | PRO FORMA - STATE AUDIT Summary Page For Political Subdivisions Other | | | | XX/XX/20XX (20XX) erty |
|---------------------------|--|--|--|--|---|--|
| | | Name of Political Subdivision | Politic | al Subdivision Code | Purpose of Levy | |
| | | The final version of this form MUS | T be sent to the | he county clerk. | | |
| on thi subdi stater | is page takes into over vision wishes to not ment, or an ordinal | uplete the Summary Page is available from prior consideration any voluntary reduction(s) taken in o longer use the lowered tax rate ceiling to calcu- nce justifying its action prior to setting and certifi- t that would be allowed had there been no previous | n previous even nu late its tax rate, it fying its tax rate. | umbered year(s). If in an even n can hold a public hearing and p The information in the Informat | umbered year, the political bass a resolution, a policy ional Data, at the end of these | For Political Subdivision Use in Calculating its Tax Rate |
| A. | taken in a non- | ax rate ceiling as defined in Chapter 137, reassessment year (Prior year Summary Pa mary Page, Line F in even numbered year) | ige, Line F minu | | | |
| B. | | r rate computed pursuant to Article X, S (3, RSMo, if no voter approved increase (F | | | | |
| C. | Amount of r (Form B, Line | ate increase authorized by voters for 7) | · current year | if same purpose | | |
| D. | | pare to maximum authorized levy to lection, otherwise Line C) | determine ta | x rate ceiling | | |
| E. | Maximum a | uthorized levy the most recent voter a | pproved rate | | | |
| F. | | r tax rate ceiling maximum legal rate livisions tax rate (Lower of Line D or l | | n Missouri laws | | |
| G1. | Less require | d sales tax reduction taken from tax r | ate ceiling (Li | ne F), if applicable | | |
| G2. | | quired reduction 1st class charter co tax rate to the county(ies) taken from | | | itting an estimated | |
| H. | Less volunta | ry reduction by political subdivision voluntary reduction taken in an even num | taken from th | e tax rate ceiling (Line F) | | |
| I. | Plus allowab | ole recoupment rate added to tax rate | ceiling (Line F |) If applicable, attach Form | G or H. | |
| J. | | oe levied (Line F - Line G1 - Line G2 - Lin | • | , , | | |
| AA. | Rate to be le | vied for debt service, if applicable (Fo | rm C, Line 10) | | | |
| ВВ. | | pecial purpose rate authorized by vo 7 if a different purpose) | ters after the pr | rior year tax rates were set | | |
| Cer | tification | | | | | |
| I, the | e undersigned, | | (Office) of | | (Po | olitical Subdivision) |
| levy | ing a rate in | | (County(ies)) | do hereby certify that the | data set forth above and on | the |
| acco | mpanying for | ms is true and accurate to the best of m | y knowledge a | and belief. | | |
| Plea | se complete I | ine G through BB, sign this form, a | nd return to tl | he county clerk(s) for fi | nal certification. | |
| | | | | | | |
| | (Date) | (Signature) | | (Print Name) | (Tel | ephone) |
| Pı | roposed rate t | o be entered on tax books by county | clerk | | | |
| ba | ased on certifi | cation from the political subdivision | : Lines | J | AABB | |
| | | .7 RSMo, states that no tax rate shall be foregoing provisions of this section. | e extended on | the tax rolls by the count | y clerk unless the political su | ıbdivision has |
| L | | (0 | | | | |
| | (Date) | (County Clerk's Signatu | ıre) | (County) | (Te | lephone) |

(Form Revised 04-2021)

Summary Page

| | WASTARY. | PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED | S REVIEW OF DA | TA SUBMITTE | a | | | |
|------|--|---|--|---|--|--|--|---|
| | | Form A | | | | | | (50_) |
| | ALL STATES | For Political Subdivisions Other Than S | ther Than School Districts With a Separate Rate on Each Subclass of Property | a Separate Rate or | Each Subclass of | Property | | |
| | anossa. | Name of Political Subdivision | Political | Political Subdivision Code | | Purpose of Levy | | |
| | | The final version of this form MUST be sent to the county clerk. | sent to the county cle | ırk. | | | | |
| | | Computation of reassessment growth and r | growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo. | th Article X, Section | 1 22, and Section 1. | 37.073, RSMo. | | |
| _ 31 | nformation on this paraleulate its tax rate, it hese forms, provides t | 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 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 enthese forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s). | ken in previous even numb statement, or an ordinance is voluntary reduction(s) tak | ered year(s). If in an eve b justifying its action privices ken in an even numbered | n numbered year, the po or to setting and certifyin year(s). | ilitical subdivision wishes to m ig its tax rate. The information | to longer use the lowered in on the Informational Su | ax rate ceiling to nmary Page, at the er |
| | | | (a) | (b) Real Estate | (c) | (d) Personal | | Prior Method |
| | | | Residential | Agricultural | Commercial | Property | Total | Single Rate |
| | 1. (20 Curr Include the co the county cle finalized by the | (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. | d from | | | | | |
| | 2. Assessed valuation 2(a) (b) & (c) - obtantion 2(d) = Line 1(d) - 3 if negative, enter 0 | Assessed valuation of new construction & improvements $2(a)$ (b) & (c) - obtained from the county clerk or county assessor, $2(d) = \text{Line } 1(d) - 3(d) - 6(d) + 7(d) + 8(d)$, if negative, enter 0 | nts or, | | | | | |
| | Assessed va obtained from | Assessed value of newly added territory obtained from the county clerk or county assessor | | | | | | |
| | 4. Assessed va and was ado | 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 | from the prior year | _ | | | | |
| | 5. Adjusted cr (Line 1 - Line | Adjusted current year assessed valuation (Linc 1 - Line 2 - Line 3 - Line 4) | | | | | | |
| | 6. (20 Prio Include the pr assessor, or o NOTE: If this to rec Sumr | (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 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. | ined from the county cle qualization. rm A, Line 1 then revise evised prior year tax rate | rk, county the prior year tax rate e ceiling on the currer | e form it year's | | | |
| | Assessed va obtained from | Assessed value in newly separated territory obtained from the county clerk or county assessor | | | | | | |
| | 8. Assessed va prior year, obtained from | Assessed value of property locally assessed in prior year, but state assessed in current year obtained from the county clerk or county assessor | | | | | | |
| | Assessed va year and w: obtained from | 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 | s from the prior d subclass | | | | | |
| 10. | | Adjusted prior year assessed valuation (Line 6 - Line 7 - Line 8 - Line 9) | | | | | | |
| - | | | | | | | | |

(Form Revised 12-2017)

Form A, Page 1 of 4

(20__)

| PRO FOF | Form A | For Politic | Name of Po |
|----------|--------|-------------|------------|
| MATERIAL | | | |

RO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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

| Name of Political Subdivision The first | Political Subdivision Code | Purpose of Levy |
|---|---|-----------------|
| THE THIRD VELSION OF THIS TOTAL MUCK I DE SERIE TO THE COUNTY CIETA. | CIETK. | |
| Commitation of management amounts and note for some lines with Amiels V Continu 32 and Continu 127 022 DOM. | Lacitor O Lac Consisted V Continued Continued | 127 072 DOM. |

| | | (a) (b) | (b) | (0) | (b) | | |
|------------------------------|--|--------------------------------|--------------|------------|----------|-------|-------------|
| | | | Real Estate | | Personal | | Prior Metho |
| | | Residential | Agricultural | Commercial | Property | Total | Single Rate |
| 1. Per in th | 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) | roperty | | | | | |
| 2. Inc | 12. Increase in Consumer Price Index (CPI) certified by the State Tax Commission | | | | | | |
| 3. Ad | 13. Adjusted prior year assessed valuation (Line 10) | | | | | | |
| 4. Pri (Su | 14. Prior year voluntarily reduced rate in non-reassessment year (Summary Page, Line A) | ent year | | | | | |
| 15. Ma that | Maximum prior year adjusted revenue permitted from property that existed in both years (Line 13 x Line 14 / 100) | m property | | | | | |
| 16. Per Ente If L | 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%. | (2), or 5%. | | | | | |
| '. Ad | 17. Additional reassessment revenue permitted (Line 15 x Line 16) | | | | | | |
| S. Res | 18. Revenue permitted in the current year from property that existed in both years (Line 15 + Line 17) | | | | | | |
| Adj | 19. Adjusted current year assessed valuation (Line 5) | | | | | | |
| . Tay HB | 20. Tax rate permitted using prior method tax rate permitted prior to HB 1150 & SB960 (Line 18 / Line 19 x 100) | ed prior to | | | | | |
| 1. Lin | 21. Limit personal property to the prior year ceiling (Lower of Line 20 personal property or Line 14 persona | eiling 4 personal property) | | | | | |
| . Ma (Su | 22. Maximum authorized levy (Summary Page, Line E) | | | | | | |
| Limit 1 (Lower Line 22 | 23. Limit to the prior year maximum authorized levy (Lower of Line 20, Line 21 for personal property only, or Line 22) | | | | | ı | |
| Ent | Enter the rate for the prior method column on Line B of the Summary Page | B of the Summary F | age | | | | |

(Form Revised 12-2017)

| _ | | FRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED | S KEVIEW OF DA | A LA SUBINILLE | a | | | , | _ |
|-------|--|--|---|---|--|---------------------------|---|---|---|
| ~ | | | | \$ | | , | | (70-) | |
| | | For Political Subdivisions Other Than S | chool Districts With | a Separate Kate on | School Districts With a Separate Kate on Each Subclass of Property | operty | | | |
| | 11850URI | Name of Political Subdivision | Political | Political Subdivision Code | | Purpose of Levy | | | |
| | | The final version of this form MUST be sent to the county clerk. Commitation of reassessment growth and rate for compliance with Article X. Section 22, and Section 137,073, RSMo. | sent to the county classes for compliance wi | erk. ith Article X. Section | n 22 and Section 137 | 073 RSMo | | | |
| E 2 4 | formation on this pa leulate its tax rate, it | 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 lotter is tax rate. The information on the Informational Summary Page, at the end of these lotter is an even numbered variety. | ken in previous even numby statement, or an ordinance | bered year(s). If in an eve justifying its action price | n numbered year, the politicate to setting and certifying it | cal subdivision wishes to | no longer use the lowered to on on the Informational Sur | ax rate ceiling to nmary Page, at the end of | 1 |
| | | מינים וחבר מינון אימוני כל מוסאיכיו ומיני מיניו וועי איניים איניים מיניים מיניים מיניים איניים איניים איניים מיניים מיניים איניים איניי | (a) | (b) Real Estate | (c) | (d) Personal | | Drive Mothod | |
| | | | Residential | Agricultural | Commercial | Property | Total | Single Rate | |
| _ | | /ised 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. | | revised on cannot increase personal property rate. | | | | | | | |
| | (If Line 27 < or > | (If Line 27 < or > 0 & Line 23 < Line 23 prior method then Line 23, otherwise 0) | wise 0) | | | | | | |
| 29. | | Current year adjusted assessed valuation of rates being revised (If Line 28 > 0, then Line 5, otherwise 0) | evised | | | | | | |
| 30. | | Relative ratio of current year adjusted assessed valuation of the rates being revised (Line 29 / Line 29 total) | n of the | | | | | | - |
| 31. | | Revision to rate Off Line 28 > 0, then -Line 30 x Line 5 x 100 (limited to - Line 28) otherwise () | 8) otherwise () | | | | | | |
| | | - | | | | | | | |
| 32. | | Revised rate (Line 23 + Line 31) | | | | | | | |
| 33. | | a 3 - digit rate, otherwise round to a 4 - d | igit rate) | | | | | | |
| | Calculate Fins | Calculate Final Blended Rate | | | | | | | |
| 34 | | Tay revenue (Line Ly 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 3 Enter rate(s) on the Summary Page, Line B | 33) | | | | | | |
| | (Form Rev | (Form Ravised 12, 2017) | Down A Dog 2 | 3 - 6 4 | | | | | 7 |



| | | PRO FORMA - STATE AUDITO Form A | OR'S REVIEW OF DATA SUBMITTED | ATA SUBMITTE | Q | | | (20_) |
|-------|--|---|---|--|--|--|---|---|
| | | For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property | School Districts Wit | h a Separate Rate or | ι Each Subclass of P | roperty | | |
| | | Name of Political Subdivision | Politic | Political Subdivision Code | | Purpose of Levy | | |
| | | The final version of this form MUST be sent to the county clerk. Committation of reassessment orowth and rate for compliance with A | T be sent to the county clerk. | i lerk. vith Article X Section | n 22 and Section 135 | 7 073 PSMo | | |
| - 3 = | information on this paraleulate its tax rate, if hese forms, provides it | Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year(s), If in an even numbered year(s) are a political subdivision wishes to no longer use the lowered tax rate ceiling to the self-under this 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 pean that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s). | s) taken in previous even nur blicy statement, or an ordinar vious voluntary reduction(s) | nbered year(s). If in an eve justifying its action private in an even numbered | n numbered year, the polition to setting and certifying lyear(s). | tical subdivision wishes to its tax rate. The informati | no longer use the lowered tax on on the Informational Summ | rate ceiling to nary Page, at the end of |
| | | | (a) | (b) Real Estate | (0) | (d) Personal | | Drive Mathod |
| | | | Residential | Agricultural | Commercial | Property | Total | Single Rate |
| 38. | | For Informational Purposes Only - Impact of the Multi Rate System Revenue calculated using the multi rate method (Line 37 x Line 1 / 100) | lti Rate System | | | | | |
| 39. | | Revenue calculated using the single rate method (Line 23 prior method x Line 1 / 100) | | | THE PERSON NAMED IN COLUMN NAM | | | |
| 40. | | Revenue differences using the different methods (Line 38 - Line 39) | | | | | | |
| 41. | | Percent change (Line 40 / Line 39) | | | | | | |
| | | | | | | | | |
| | For Informati | For Informational Purposes Only - Blended Rate Calculation | culation | | | | | |
| 42 | | Tax rate ceiling (Summary Page, Line F) | | | | | | |
| 43. | | oupment rate Line [] | | | | | | |
| 4. | | Tax rate ceiling including recoupment (Line 42 + Line 43) | | | | | | |
| 45. | | ation (Line 1) | | | | | | |
| 46. | | Revenue from tax rate ceiling including recoupment (Line $44 \times Line 45 / 100$) | | | | | | |
| 47. | | Blended tax rate ceiling including recoupment (Line 46 total / Line 45 total x 100) | 5 total / Line 45 total x 10 | 00) | | | | |
| 48. | | Voluntary reduction (Summary Page, Line H) | | | | | | |
| 49. | | Unadjusted levy (Line 44 - Line 48) | | | | | | |
| 50. | Assessed valuation (Line 1) | ation (Line 1) | | | | | | |
| 51. | | | | | | | | |
| 53. | | blended tax rate from the unadjusted levy (Line 51 tot Sales fax reduction (Summary Page 1 ine G) | total / Line 50 total x 100) | | | | | |
| 54. | | Adjusted levy (Line 49 - Line 53) | | | | | | |
| 55. | . Assessed valuation (Line 1) | ation (Line 1) | | | | | | |
| 56. | . Revenue from | Revenue from adjusted levy (Line 54 x Line 55 / 100) | | | | | | |
| 57. | . Blended tax r. | Blended tax rate from the adjusted levy (Line 56 total / Line 55 total x 100) | Line 55 total x 100) | | | | | |

Form A, Page 4 of 4

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

| Form B |
|--|
| Form B For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Prop |

| | Name of Political Subdivision | Political S | ubdivision Code | Purpose | of Levy | |
|---|---|--|---|------------------|-------------------------|------------|
| | The final version of this form MU | UST be sent to the | e county clerk. | • | - | |
| | Calculation of New Voter Approve | ed Tax Rate or Tax | Rate Increase | | | |
| | prior year tax rate computation, some politi xx or approved a new tax. Form B is design | | | ctions where vot | ers approved an incre | ease to an |
| Da | ate of election | | | | | |
| | llot language tach a sample ballot or state the proposition | posed to the voter | rs exactly as it app | peared on the ba | llot. | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Ele | ection results | | | | | |
| Ele | ection results | | | _ | (Yes) | (No) |
| Ex; Ent | piration date ter the last year the levy will be in effect, if plicable. | | | _ | (Yes) | (No) |
| Ex; Ent | piration date ter the last year the levy will be in effect, if | | Real Estate | | (Yes) | (No) |
| Ex; Ent | piration date ter the last year the levy will be in effect, if | Residential | Real Estate Agricultural | Commercial | (Yes) Personal Property | (No) |
| Ext Entrapp | piration date ter the last year the levy will be in effect, if plicable. nount of increase approved by voters | | | Commercial | - | |
| Ext Entapp An (At | piration date ter the last year the levy will be in effect, if plicable. | | | Commercial | - | |
| Exy Entrapp Ann (Ar Sta (Ar | piration date ter the last year the levy will be in effect, if plicable. nount of increase approved by voters n "increase/decrease of/by") OR a. ated rate approved by voters n "increase/decrease to") b. for year tax rate ceiling or voluntarily recommary Page, Line A if increase of/by/to | Residential | Agricultural | | - | |
| Ext Entrapp Ann (An Sta (An Pri (Sur an e | piration date ter the last year the levy will be in effect, if plicable. nount of increase approved by voters n "increase/decrease of/by") OR a. ated rate approved by voters n "increase/decrease to") b. for year tax rate ceiling or voluntarily recommary Page, Line A if increase of/by/to existing rate, otherwise 0) ter approved increased rate Line 5a > 0, then Line 5a + Line 6, | Residential | Agricultural ly voter approve | ed increase to | Personal Property | |
| Extendapp Ann (An State (An Pring (Suman extended Void (If I other Void Void Void Void Void Void Void Void | piration date ter the last year the levy will be in effect, if plicable. nount of increase approved by voters n "increase/decrease of/by") OR a. ated rate approved by voters n "increase/decrease to") b. for year tax rate ceiling or voluntarily recommany Page, Line A if increase of/by/to existing rate, otherwise 0) ter approved increased rate | Residential Luced rate to app | Agricultural Agricultural | ed increase to | Personal Property | |
| Ex Entrapp | piration date ter the last year the levy will be in effect, if plicable. nount of increase approved by voters in "increase/decrease of/by") OR a. ated rate approved by voters in "increase/decrease to") b. for year tax rate ceiling or voluntarily recommany Page, Line A if increase of/by/to existing rate, otherwise 0) ter approved increased rate Line 5a > 0, then Line 5a + Line 6, erwise, Line 5b) ter approved increased rate rounded (If Lerwise round to a 4-digit rate) or Method Single Rate Calculation for Voter and revenue allowed (If no increase of/by/to, then | Residential luced rate to application of the state of th | Agricultural ly voter approve und to a 3-digit ra | ed increase to | Personal Property | |
| Ex Entrapped Ann (An Star (An Pri (Sur an e Voi other Prior Tota other Adj | piration date ter the last year the levy will be in effect, if plicable. nount of increase approved by voters n "increase/decrease of/by") OR a. ated rate approved by voters n "increase/decrease to") b. for year tax rate ceiling or voluntarily recommary Page, Line A if increase of/by/to existing rate, otherwise 0) ter approved increased rate Line 5a > 0, then Line 5a + Line 6, erwise, Line 5b) ter approved increased rate rounded (If Lerwise round to a 4-digit rate) or Method Single Rate Calculation for Voter A | Residential luced rate to application of the state of th | Agricultural ly voter approve und to a 3-digit ra | ed increase to | Personal Property | |

(Form Revised 04-2021)

Form B



| | A CD In 10 1 P. C. D. D. C. D. D. C. |
|-------------|--|
| | 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 |
| utstanding, | or debt service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain and the debt fund reserves do not exceed the following year's payments. Since the property taxes are levied and collected on ar 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. |

(Form Revised 12-2017)

(10/31/23)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

XX/XX/20XX

| | | Name of Political Subdivision | Political Subdivision | Code | Purpose of Levy | | |
|-------|---------------------|---|-------------------------------------|-------------------|------------------------|--------------------|----------------------|
| ormat | ion on this page: | rmation that would have been on the line items for should not be used in the current year unless the ps in an even numbered year. | | | | | |
| ep 1 | | ning body should hold a public hearing and adop | t a resolution, a policy statement, | or an ordinance j | ustifying its action p | rior to setting an | d certifying its tax |
| p 2 | rate. Submit a c | opy of the resolution, policy statement, or ordina | ance to the State Auditor's Office | for review. | | | |
| | | | | Real Estate | | Personal | Prior Metho |
| | | | Residential | Agriculture | Commercial | Property | Single Rate |
| | | rate ceiling as defined in Chapter 137, RS ntary reduction was taken in a non-reassess | | | | | |
| (Pr | ior year Inform | national Summary Page, Line F) | | | | | |
| Coı | nstitution and S | ate computed pursuant to Article X, Section 137.073, RSMo, if no voter approverm A, Line 37 & Line 23 prior method) | | | | | _ |
| | | e increase authorized by voters for curm B, Line 8 & Line 11 prior method) | rrent year if same purpose | | | | |
| Ra | te to compar | re to maximum authorized levy to det | termine tax rate ceiling | | | | |
| (Li | ne B if no elect | tion, otherwise Line C) | | | | | |
| Ma | aximum auth | norized levy the most recent voter approve | ed rate | | | | _ |
| | • | ax rate ceiling maximum legal rate to contax rate ceiling (Lower of Line D or Line E) | nply with Missouri laws | | | | |
| | | | | | | | |
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(Form Revised 04-2021)

Informational Summary Page



| This such as Step 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. | Informationa For Political Su For Political Su For Political Su For Political Su The final versic Computation of from stowns the information that would a puring authority wishes to reverse as the taxing authority wishes to reverse as the taxing authority wishes to reverse as the taxing authority wishes to reverse as the county clerk, county assessed include the current locally and state the county clerk, county assessed. (20) Current year assessed that the county clerk, county clerk from the 2(a) (b) & (c) - obtained from the 2(a) = Line 1(d) - 3(d) - 6(d) + 7(c) if negative, enter 0 Assessed value of newly addee obtained from the county clerk or Assessed value of real proper and was added to a new subcobtained from the county clerk or Assessed value of real proper and was added to a new subcobtained from the county clerk or Assessed value of real proper and was added to a new subcobtained from the county clerk or Assessor, or comparable office final succession of the prior year locally and assessor, or comparable office final succession include the prior year locally and assessor, or comparable office final succession of the prior year locally and assessor, or comparable office final prior lift is is different than the rounty Page, Line A. Summary Page, Line A. | ormational Form A Political Subdivisions Other T ne of Political Subdivision normation of reassessment growth she to reverse any voluntary reduction(she to reverse any voluntary reduction(she to reverse any voluntary reduction(she to reduct a should hold a public hearing and adopt a resolution. Dolicy. statement. or ordinand assessed valuation of ocally and state assessed valuation of on of new construction & imprined from the county clerk or county clerk or county clerk or county assessor freal property that changed su on a new subclass in the current ounty clerk or county assessor freal property that changed su on a new subclass in the current ounty clerk or county assessor t year assessed valuation ne 3 - Line 4) - assessed valuation ne 3 - Line 4) - assessed valuation te the prior year tax rate ceiling. End age, Line A. | han School Districts With the School Districts With the Sent to the county of and rate for compliance is for the Form A had no volure tresolution, a policy statement, is to the State Additor's Office (a) Residential Residential Residential Residential Residential Residential Avements assessor, assessor, assessor, assessor, an obtained from the county of of equalization. ear Infromational Form A, or the revised prior year tax | han School Districts With a Separate Rate on Political Subdivision Code ST be sent to the county clerk. 1 and rate for compliance with Article X, Section as for the Form A had no voluntary reductions(s) been taken in the form A had no voluntary reductions(s) been taken in the form A had no voluntary reductions(s) been taken in the form A had no voluntary reductions is and follows the follow resolution, a policy statement, or an ordinance justifying its a ce to the State Additor's Office for review. (a) Residential Agricultural Agreer. In obtained from the county clerk, county rear in obtained from the county clerk, county ear Infromational Form A, Line 1 then revise the prior ear Infromational Form A, Line 1 then revise the prior or ear Infromational Form A, Line 1 then revise the prior or ear Infromational Form A. | n Each Subclass of I n 22, and Section 13 n in prior even numbered, lowing steps in an even num s action prior to setting an (c) (c) Commercial Commercial | Purpose of Levy 7.073, RSMo. year(s). The information on tmbered year. (d) Personal Property | his form should not be use | Prior Method Single Rate |
|--|---|---|---|--|---|---|----------------------------|--------------------------|
| 7. | Assessed value i | Assessed value in newly separated territory obtained from the county clerk or county assessor | | | | | | |
| ∞: | Assessed value oprior year, but sobtained from the | Assessed value of property locally assessed in prior year, but state assessed in current year obtained from the county clerk or county assessor | | | | | | |
| 6 | Assessed value of year and was su obtained from the | 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 | ass from the prior ted subclass | | | | | |
| 10. | Adjusted prior year assessed (Line 6 - Line 7 - Line 8 - Line 9) | Adjusted prior year assessed valuation (Line 6 • Line 7 - Line 8 • Line 9) | | | | | | |
| | | | | | | | | |

Informational Form A, Page 1 of 4

| WE STATE | PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED | R'S REVIEW OF I | DATA SUBMITTE | Œ | | | |
|---|--|---|--|---|---|-------------------------|------------------------|
| | Informational Form A | | | | | | (20) |
| | For Political Subdivisions Other Than | School Districts Wi | han School Districts With a Separate Rate on Each Subclass of Property | n Each Subclass of l | Property | | |
| | Name of Political Subdivision | Politic | Political Subdivision Code | | Purpose of Levy | | |
| | The final version of this form MUST be sent to the county clerk. | e sent to the county | clerk. | | | | |
| | Computation of reassessment growth and | rate for compliance | and rate for compliance with Article X, Section 22, and Section 137.073, RSMo. | on 22, and Section 13 | 7.073, RSMo. | | |
| This form shows the unless the taxing auth Step 1 - The governin Step 2 - Submit a cop | This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year. Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review. | the Form A had no volunt on in prior even numbered ution, a policy statement, o the State Auditor's Office f | ary reductions(s) been take year(s) and follows the follow an ordinance justifying it or review. | n in prior even numbered lowing steps in an even nu is action prior to setting an | year(s). The information on thi mbered year. d certifying its tax rate. | s form should not be us | ed in the current year |
| | | (a) | (b) | (c) | (p) | | |
| | 1 | | Real Estate | | Personal | | Prior Method |
| | j | Residential | Agricultural | Commercial | Property | Total | Single Rate |
| 11. Percentage in in the current ye (Line 5 - Line 1 | 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) | pperty | | | | | |
| 12. Increase in C certified by the | Increase in Consumer Price Index (CPI) certified by the State Tax Commission | | | | | | |
| 13. Adjusted pri | 13. Adjusted prior year assessed valuation (Line 10) | | | | | | |
| 14. (20) Prior y (Informational S | 14. (20) Prior year tax rate ceiling (Informational Summary Page, Line A) | | | | | | |
| 15. Maximum pri that existed in b | Maximum prior year adjusted revenue permitted from that existed in both years (Line 13 x Line 14 / 100) | from property | | | | | |
| 16. Permitted reasse Enter the lower of I If Line 11 is negati nor more than 5%. | Permitted reassessment revenue growth Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%, If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%. |), or 5%. | | | | | |
| 17. Additional reasse (Line 15 x Line 16) | 17. Additional reassessment revenue permitted (Line 15 x Line 16) | | | | | | |
| 18. Revenue pern property that exi | Revenue permitted in the current year from property that existed in both years (Line 15 + Line 17) | | | | | | |
| 19. Adjusted curn | 19. Adjusted current year assessed valuation (Line 5) | | | | | | |
| 20. Tax rate pern HB 1150 & SB9 | Tax rate permitted using prior method tax rate permitted prior to HB 1150 & SB960 (Line 18 / Line 19 x 100) | I prior to | | | | | |
| 21. Limit persons (Lower of Line | 21. Limit personal property to the prior year ceiling (Lower of Line 20 personal property or Line 14 personal property) | property) | | | | | |
| 22. Maximum authorized levy (Informational Summary Pag | Maximum authorized levy (Informational Summary Page, Line E) | | | | | | |
| 23. Limit to the p (Lower of Line 2) Line 22) | Limit to the prior year maximum authorized levy (Lower of Line 20, Line 21 for Personal Property only, or Line 22) | | | | | | |
| Enter the rate | Enter the rate for the prior method column on Line B of the Informational Summary Page | of the Informationa | l Summary Page | | | | |

Informational Form A, Page 2 of 4

JOHN R. ASHCROFT Secretary of State



| ach Subclass of Property Purpose of Levy 2, and Section 137.073, RSMo. prior even numbered year(s). The information on this form should not be used in its steps in an even numbered year. (c) (d) Personal Commercial Property Total | ALL STATES | PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED | REVIEW OF DATA SUBMITTE | ED | | | |
|--|---|--|--|---|--|-----------------------------|------------------------|
| For Political Subdivision Other Than School Districts With a Separate Rate on Each Subclass of Property Name of Political Subdivision Other Than School Districts With a Separate Rate on Each Subclass of Property The final vorsion of this form WILST be sent to the county derk. Computation of reassessment growth and read for compliance with Article X, Section 22, and Section 137 073, RSMs. The final vorsion of the form with the read of the form A land in volumery and according to the read in the final sent for the read of the form A land in volumery and according to the read of the form the read on the final sent for the read of the form A land in volumery and according to the read of the form the read on the final sent for the read of the form A land in volumery and according to the read of the read of the form of the read of the r | | Informational Form A | | | | | (20) |
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| to from the work of computation of reassessment growth and rate for compilance with Article X, Section 22, and Section 137.073, RSMc. to find the stream of the stream of the first search of the first search of the stream of | | The final version of this form MUST be | ent to the county clerk | | | | |
| is from the origination would have been the line stant of the fire and | | Computation of reassessment growth and ri | ite for compliance with Article X, Section | on 22, and Section 13 | 7.073, RSMo. | | |
| (a) (b) (c) (d) Residential Residential Residential Property Total Total assessed valuation (Line 1 Line 23 / 100) Revenue (Line 24 Line 25 Line 24 Line 25 | This form shows th unless the taxing au Step 1 - The govern Step 2 - Submit a co | e information that would have been on the line items for the thority wishes to reverse any voluntary reduction(s) taken into book should hold a public hearing and adopt a resolution ov of the resolution, policy, statement, or ordinance to the | Form A had no voluntary reductions(s) been take in prior even numbered year(s) and follows the follow, in, a policy statement, or an ordinance justifying it State Auditor's Office for review. | en in prior even numbered llowing steps in an even nu ts action prior to setting an | year(s). The information on inbered year. d certifying its tax rate. | this form should not be use | ed in the current year |
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| | | permitted calculated pursuant to Article | | | | | |
| | Enter rate(s) | on the Informational Summary Page, Line B | | | | | |
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|--|--|--|--|--|---|-------------------------------|-----------------------|
| | Informational Form A | | | | | | (50) |
| | For Political Subdivisions Other Than | school Districts With | han School Districts With a Separate Rate on Each Subclass of Property | Each Subclass of I | roperty | | |
| | Name of Political Subdivision | Politica | Political Subdivision Code | i | Purpose of Levy | | |
| | The final version of this form MUST be sent to the county clerk. | sent to the county c | lerk. | | | | |
| | Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo. | rate for compliance w | vith Article X, Section | 22, and Section 13 | 7.073, RSMo. | | |
| This form shows the in unless the taxing author Step 1 - The governing Step 2 - Submit a copy | 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 2 - Showing 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. | he Form A had no voluntar i in prior even numbered yo tion, a policy statement, or e State Auditor's Office for | reductions(s) been taken ear(s) and follows the follow an ordinance justifying its a review. | in prior even numbered y wing steps in an even nu action prior to setting an | vear(s). The information or nbered year. I certifying its tax rate. | n this form should not be use | d in the current year |
| | | (a) | (q) | (c) | (p) | | |
| | 1 | | Real Estate | | Personal | | Prior Method |
| | | Residential | Agricultural | Commercial | Property | Total | Single Rate |
| For Informational P 8. Revenue calculated t (Line 37 x Line 1 / 100) | For Informational Purposes Only - Impact of the Multi Rate System Revenue calculated using the multi rate method (Line 37 x Line 1 / 100) | Rate System | | | | | |
| 9. Revenue calcul (Line 23 prior me | Revenue calculated using the single rate method (Line 23 prior method x Line 1 / 100) | | | The second secon | | - Andrews | |
| 0. Revenue differer (Line 38 - Line 39) | Revenue differences using the different methods (Line 38 - Line 39) | | | | | | |
| 1. Percent change | Percent change (Line 40 / Line 39) | | | | | | |
| For Informatic | For Informational Purposes Only - Blended Rate Calculation | lation | | | | | |
| 2. Tax rate ceiling | Tax rate ceiling (Informational Summary Page, Line F) | | | | | | |
| 3. Allowable recoupment rate (Summary Page, Line I) | upment rate Line I) | | | | | | |
| 4. Tax rate ceiling i (Line 42 + Line 43) | Tax rate ceiling including recoupment (Line 42 + Line 43) | | | 499 | | | |
| 5. Assessed valuation (Line 1) | tion (Line 1) | | | | | | |
| 6. Revenue from tax rat (Line 44 x Line 45 / 100) | Revenue from tax rate ceiling including recoupment (Line 44 x Line 45 / 100) | | | | | | |
| 7. Blended tax ra | Blended tax rate ceiling including recoupment (Line 46 total / Line 45 total x 100) | otal / Line 45 total x 100 | (0 | | | | |
| | Voluntary reduction (Summary Page, Line H) | | | | | | |
| | Unadjusted levy (Line 44 - Line 48) | | | | | | |
| 0. Assessed valuation (Line 1) | Assessed valuation (Line 1) Revenue from unadinated lawy (Line 40 v Line 50 / | | | | | | |
| 1. Neveniue (100) | unaujusteu tevy (Line 49 x Line 50) | | | | | | |
| Blended tax ra Sales tax reduce | Blended tax rate from the unadjusted levy (Line 51 total Sales tax reduction (Summary Page, Line G) | total / Line 50 total x 100) | | | • | | |
| 4. Adjusted levy | Adjusted levy (Line 49 - Line 53) | | | | | | |
| 5. Assessed valuation (Line 1) | tion (Line 1) | | | | | | |
| 6. Revenue from 7. Rlended tax ra | Revenue from adjusted levy (Line 54 x Line 55 / 100) Rended tax rate from the adjusted levy (Line 55 total / Line 55 total x 100) | ne 55 total x 100) | | | | | |
| . Divitive the | will the aujustical train of the second | in to come a root | | | • | | |

Informational Form A, Page 4 of 4

JOHN R. ASHCROFT Secretary of State



| (% | | PRO FORMA - STATE AUDI | TOR'S REVIE | W OF DATA | SUBMITTED |) | XX/XX/20XX |
|-----|----------------------------------|--|-----------------------|---------------------|------------------|-----------------------|---------------|
| | NY)) | Informational Form B For Political Subdivisions Other T | han School Dist | ricts With a Sep | arate Rate on l | Each Subclass of Pr | (20XX) operty |
| 6 | Tissens & | | | | | | |
| | | Name of Political Subdivision | Political S | ubdivision Code | Purpose | of Levy | |
| | | The final version of this form MU | ST be sent to the | e county clerk. | | | |
| | | Calculation of New Voter Approved | Tax Rate or Tax | Rate Increase | | | |
| | | ear tax rate computation, some politic oproved a new tax. Form B is designe | | | ctions where vot | ers approved an incre | ease to an |
| 1. | Date of el | lection | | | | | |
| 2. | Ballot lan | | | | | | |
| | Attach a s | ample ballot or state the proposition p | osed to the voter | s exactly as it app | peared on the ba | llot. | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| 3. | Election 1 | results | | | | | |
| ٠. | 210001011 | | | | _ | (Yes) | (No) |
| 4 | Emminotio | n data | | | | (103) | (110) |
| 4. | Expiration Enter the lapplicable | last year the levy will be in effect, if | | | _ | | |
| | | | | Real Estate | | _ | |
| | | - | Residential | Agricultural | Commercial | Personal Property | Total |
| | | | | | | | |
| 5. | | of increase approved by voters ease/decrease of/by") OR a. | | | | | |
| | | te approved by voters | | | | | |
| | ` | ease/decrease to") b | | | | | |
| 6. | Prior year (Informatio | r tax rate ceiling to apply voter app nal Summary Page, Line A if increase | roved increase to | 0 | | | |
| | of/by/to an | existing rate, otherwise 0) | | | | | |
| 7. | Voter app | Droved increased rate > 0, then Line 5a + Line 6b, | | | | | |
| | otherwise, l | Line 5b) | | | | - | |
| 8. | Voter app | proved increased rate rounded (If Li ound to a 4-digit rate) | ne $7 < 1$, then rou | ınd to a 3-digit ra | te, | | |
| | | od Single Rate Calculation for Voter A | nnroyad Inauces | | | | |
| 9. | Total reven | ue allowed (If no increase of/by/to, then I | | | vise | | |
| 10. | Information Adjusted of | al Form B Line 8 x Line 10 / 100) current year assessed valuation | | | | | |
| 1.1 | ` | nal Form A, Line 5) | | | | | |
| 11. | | od single increased rate / Line 10 total x 100) | | | | _ | |
| | | , | | | | | |

(Form Revised 04-2021)

Informational Form B

| Name of Political Subdivision | Political Subdivision Code | Purpose of Levy |
|--|--|--|
| assessments are reduced after tax rates are set and the reduction | ss are due to decisions of the State Tax Commission or a judicial court o | r due to clerical corrections, the existing tax rate ceiling |
| | political subdivision may document these changes by filing revised cop | |
| · | forms and a written explanation of the revised should be attached. | , |
| to face completion of this form, revisions are required to the prior | r year(s) tax rate forms to determine the revised assessed valuation and r | revised tax rate ceiling. Revised forms must be filed wi |
| he State Auditor before or at the time the recoupment form is file | | or note that the coming it would be also and the |
| | to levy an additional tax for up to three years to recoup the revenues it wole and document to what extent the political subdivision desires to reco | |
| tart with the oldest prior year (if applicable) and work forwa | ard to the present. | |
| lease provide a written explanation in the space below (or by atta | aching an explanation) as to why the political subdivision would be elig | gible for the recoupment process. |
| | | |
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| | | |
| Certification , the undersigned hereby do certify that the data set forth below i | is true and accurate to the best of my knowledge and belief. | |
| Name of Political Subdivision | Telephone | Signature |
| | | |
| | | |

Form G, Page 1 of 5



| For | rm G - Initial Calculation of Allowed Recoupment & (Compliance With Section 137.073.3(2)(a) and (b) RSMo Political Subdivisions Other Than School Districts With a Separate F | | | nt Taken | | |
|-----|---|-----------------------|-------------------------|-----------------------|---------------------------|------------------|
| _ | Name of Political Subdivision | Political | Subdivision Code | | Purpos | e of Levy |
| | · | | Real Estate | | _ | |
| | . • | Residential | Agricultura! | Commercial | Personal Property | Total |
| Yea | r 20 - Complete lines 1 through 14 for the third prior year (if a | applicable). Make a c | opy of this section for | calculating a recoupm | ent of the fourth or olde | r 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(cs) 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, Page 2 of 5

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

| Name of Delitical Cut distance | P. 41-1 | 10.14.2.2.0.1 | | | £1 |
|--|--|---|------------|-------------------|---------|
| Name of Political Subdivision | Politica | al Subdivision Code | | Purpose o | of Levy |
| | | Real Estate | | = | |
| | Residential | Agricultural | Commercial | Personal Property | Tota |
| ear 20 - Complete lines 15 through 28 for the sec | ond prior year (if applicable). | | | | |
| Revised assessed valuation after the changes to 2 tax rates have been made (Revised Form A, Line | | | | | |
| Revised tax rate ceiling after the revision to the a valuation was made (Revised Summary Page, Lin | | *************************************** | | | |
| Revised permissible tax revenue ((Line 15 x Line 16)/100) | | | | | |
| B. Original tax rate ceiling (Certified) (Original Su Page, Line F) | ımmary | | | | |
| 7. Total tax revenue actually produced ((Line 15 x Line 18)/100) | | | | - | |
| Total lost revenue to be recouped (Line 17 - Lin If there are no negative values, copy Line 20 value and skip Lines 21-27. | | - | | | |
| . Additional revenue that was received (Pull dow values from Line 20) | n negative | | | | |
| Revised assessed valuation if Line 20 > 0 (Line Line 20 > 0) | 15 if | _ | | | |
| Relative ratio of Line 22 ratio of assessed valuati subclass to the total (Line 22/Line 22 total) | on of each | | | | |
| Allocate the difference on Line 20 based on the on Line 23 (Line 21 x Line 23) | relative ratio | | | | |
| 6. Adjusted lost revenue (Line 20 + Line 24) If there are only negative values remaining, the ne should be allocated back to the subclass the negati under, using the following steps. If there is a negative value(s) and there is still a poin another subclass(es) to allocate the remaining nother subclass(es) to allocate the remaining not they should be allocated using the relative ratio profit there are only positive values remaining, copy Louis 28 and skip Lines 26-27. | ve was initially sitive value(s) egative values ocess again. | | | | |
| 6. Relative ratio of Line 21 (Line 21/Line 21 total) | | | - | | |
| Allocate the difference on Line 25 (only if all of values are negative) based on the relative ratio (Line 25 total x Line 26) Copy Line 27 values to I | on Line 26 | ··· | | | |
| 3. Total lost revenue allowed to be recouped | | | | | |

Form G, Page 3 of 5



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

| | Political Subdivisions Other Than School Districts With a Separate R | | | | | |
|-----|--|-------------|------------------|------------|-------------------|-----------|
| _ | Name of Political Subdivision | Political | Subdivision Code | | Purpos | e of Levy |
| | _ | | Real Estate | | _ | |
| | - | Residential | Agricultural | Commercial | Personal Property | Total |
| Yea | r 20 - Complete lines 29 through 42 for the prior year (if applic | cable). | | | | |
| 9. | Revised assessed valuation after the changes to 20_tax rates have been made (Revised Form A, Line 1) | | | | | |
| 0. | Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F) | | | | | · |
| 1. | Revised permissible tax revenue ((Line 29 x Line 30)/100) | | | | | |
| 2. | Original tax rate ceiling (Certified) (Original Summary Page, Line F) | | | | | |
| 3. | Total tax revenue actually produced ((Line 29 x Line 32)/100) | | | | | |
| 4. | 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. | | | | | |
| 5. | Additional revenue that was received (Pull down negative values from Line 34) | | | | | |
| 6. | Revised assessed valuation if Line 34 > 0 (Line 29 if Line 34 > 0) | | | | | |
| 7. | Relative ratio of Line 36 ratio of assessed valuation of each subclass to the total (Line 36/Line 36 total) | | | | | - |
| 8. | Allocate the difference on Line 34 based on the relative ratio on Line 37 (Line 35 x Line 37) | | | | | - |
| 9. | 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) | | | | | - |
| 11. | 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. | | . 17/11 | | | _ |
| | Total last revenue ellewed to be recouned | | | | | |

Form G, Page 4 of 5

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 Agricultural Commercial Personal Property **Determination of Recoupment Rates** Total revenue loss (Line 14 + Line 28 + Line 42) Additional revenue that was received (Pull down negative values from Line 44) 45. Total current year assessed property 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) 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 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)

Form G, Page 5 of 5

Portion of revenue on Line 52 remaining for a second or third year of recoupment (Line 52 - Line 53)

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.



| Fo | rm H - Calculation of Second and/or Third Year of Recour r Compliance with Section 137.073.3(2)(a) and (b) RSMo Political Subdivisions Other Than School Districts with a Se | | Each Subclass of P | roperty | | (20) |
|------------|--|-------------------------------------|--|---|------------------|-----------------|
| | | | | | | |
| Na | me of Political Subdivision | Political Su | bdivision Code | | Purpo | se of Levy |
| lev one | sessment reductions ordered after tax rates are set may re- ied in a subsequent year to replace the revenue lost (see Fo e year. A three-year period following the year in which the did to document the revenue remaining to be recouped and the | orm G). A polit he loss occurred | ical subdivision r is allowed by st | nay choose not to atute for recoupin | fully recoup the | revenue lost in |
| Co | mputation of Recoupment Rate | D 11 (1.1 | | | Damanal | Total |
| 1. | Total revenue lost due to assessment reductions (Prior year 20_ Form G, Line 27) | Residential | Agricultural | Commercial | Personal | Total |
| 2. | Revenue recouped in prior year(s) 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. | Total revenue recouped in prior year(s) (Line 2c + Line 2f) | | | | | |
| 4. | Revenue remaining to be recouped (Line 1 - Line 3) | | | | | |
| 5. | Revenue desired to be recouped in the current year The law provides for recoupent no further back than the third prior year. Any lost revenue from the third prior yea not recouped will be waived. (Must be ≤ Line 4) | | | | | |
| 6. | Total current year assessed valuation obtained from the county clerk or assessor (Form A, Line 1) | | | | | |
| 7. | Rate(s) to be levied to partially or fully recoup the lost revenue (Line 5/Line 6 x 100) Enter these rates on current year Summary Page, Line I. | | | | | |
| | rtification he undersigned hereby do certify that the data set forth | below is true a | nd accurate to the | ne best of my kn | owledge and be | lief. |
| Na | me of Political Subdivision | Tele | phone | - | Signa | ature |
| Po | litical Subdivision Code | Da | nte | - | Print | Name |
| Pu | rpose of Levy | | | | | |

Form H



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.



INSTRUCTIONS

Fill out via computer, print to apply signature.

Email completed addendum to: 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 | F | iscal Year End (MM/DD | /Year) |
|--|--|----------------------|-----------------------|-------------|
| | | | | |
| Mailing Address | City | State | Zip | |
| Phone | Email Address | | | |
| Does your county, city, town, or v | illage have its own municipal court? Ye | es No | | |
| List any courts that hear municipal | violations for your county, city, town, or village. | | | |
| | | | | |
| | | | | |
| Total Annual Revenue \$ | Annual General Oper | ating Revenue \$ | | |
| Total revenue from fines, bond for | feitures, and court costs for municipal ordinance violat | tions and minor | | |
| | ed charges for minor traffic violations | \$ _ | | |
| Percentage of annual general opera ordinance violations and minor tra | ating revenue from fines, bond forfeitures, and court co | osts for municipal % | | |
| REPRESENTATIVE'S | | | | ··· |
| | ive of the county, city, town, or village hereb | by 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 | | | |
| | Notary Public Signature My Commission Expires | | | |
| | • 0 | | | |





^{*} 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.





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 | | | | |
|---------------------------------|---------------------------|-------------------|------------------|---------------|----------------------------|
| | | Cit | | State | Zip |
| Mailing Address | | City | | State | Σip |
| Phone | Email Address | | | | |
| Name of Municipal Court | | | , | | |
| Mailing Address | | City | | State | Zip |
| Phone | Email Address | : | | Fiscal Y | ear Certified |
| I certify that the municipal co | ourt over which I preside | de has adopted th | he procedures | required by | y section 479.360 RSMo and |
| substantially complied with the | ne procedures during t | he fiscal year en | ded | · | |
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| Signature | | name o | i Municipai Judg | e (Finned Of | rypea, |
| 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.



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.



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 requirements 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.



Rules of **Elected Officials**

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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.