



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

## Form A

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

(20\_\_)

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

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

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

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

	(a)	(b)	(c)	(d)	Personal Property	Total	Prior Method Single Rate
	Residential	Agricultural	Commercial				
1. (20_) Current year assessed valuation Include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.							
2. Assessed valuation of new construction & improvements 2(a) (b) & (c) - May be obtained from the county clerk or county assessor, 2(d) = Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d), if negative, enter 0							
3. Assessed value of newly added territory obtained from the county clerk or county assessor							
4. Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year obtained from the county clerk or county assessor							
5. Adjusted current year assessed valuation (Line 1 - Line 2 - Line 3 - Line 4)							
6. (20_) Prior year assessed valuation Include the prior year locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization. NOTE: If this is different than the amount on the prior year Form A, Line 1 then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on the current year's Summary Page, Line A.							
7. Assessed value in newly separated territory obtained from the county clerk or county assessor							
8. Assessed value of property locally assessed in prior year, but state assessed in current year obtained from the county clerk or county assessor							
9. Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass obtained from the county clerk or county assessor							
10. Adjusted prior year assessed valuation (Line 6 - Line 7 - Line 8 - Line 9)							



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



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	(a)	(b)			(c)	(d)	Prior Method Single Rate
		Residential	Agricultural	Commercial			
22. Revenue permitted from existing locally assessed property (Line 20 - Line 21b)							
23. Adjusted current year assessed valuation (Line 5)							
24. Tax rate permitted using prior method tax rate permitted prior to HB 1150 & SB960 (Line 22 / Line 23 x 100)							
25. Limit personal property to the prior year ceiling (Lower of Line 24 personal property or Line 14 personal property)							
26. Maximum authorized levy (Summary Page, Line E)							
27. Limit to the prior year maximum authorized levy (Lower of Line 24, Line 25 for personal property only, or Line 26)							
Enter the rate for the prior method column on Line B of the Summary Page							
<b>Calculate Revised Rate(s)</b>							
28. Tax revenue (Line 1 x Line 27 / 100)							
29. Total assessed valuation (Line 1 total)							
30. Blended rate (Line 28 total / Line 29 x 100)							
31. Revenue difference due to the multi rate calculation (Line 28 total - Line 28 prior method)							
32. Rate(s) to be revised NOTE: Revision cannot increase personal property rate. (If Line 31 < or > 0 & Line 27 < Line 27 prior method, then Line 27, otherwise 0)							
33. Current year adjusted assessed valuation of the rates being revised (If Line 32 > 0, then Line 5, otherwise 0)							
34. Relative ratio of current year adjusted assessed valuation of the rates being revised (Line 33 / Line 33 total)							
35. Revision to rate (If Line 32 > 0, then -Line 34 x Line 31 / Line 5 x 100 (limited to - Line 32), otherwise 0)							
36. Revised rate (Line 27 + Line 35)							
37. Revised rate rounded (If Line 36 < 1, then round to a 3 - digit rate, otherwise round to a 4 - digit rate)							



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

#### Calculate Final Blended Rate

38. Tax revenue (Line 1 x Line 37 / 100)

39. Total assessed valuation (Line 1 total)

40. Final blended rate (Line 38 total / Line 39 x 100)

41. Tax rate(s) permitted calculated pursuant to Article X, Section 22, and Section 137.073 RSMo (Line 37)

Enter rate(s) on the Summary Page, Line B

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

42. Revenue calculated using the multi rate method

(Line 41 x Line 1 / 100)

43. Revenue calculated using the single rate method

(Line 27 prior method x Line 1 / 100)

44. Revenue differences using the different methods

(Line 42 - Line 43)

45. Percent change (Line 44 / Line 43)

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

46. Tax rate ceiling (Summary Page, Line F)

47. Allowable recoupment rate

(Summary Page, Line I)

48. DESE Screen 6 tax rate ceiling including recoupment

(Line 46 + Line 47)

49. Assessed valuation (Line 1)

50. Revenue from DESE Screen 6 tax rate ceiling

(Line 48 x Line 49 / 100)

51. Blended tax rate ceiling to report on DESE Screen 6 (Line 50 total / Line 49 total x 100)

52. Voluntary reduction (Summary Page, Line H)

53. Unadjusted levy (Line 48 - Line 52)

54. Assessed valuation (Line 1)

55. Revenue from unadjusted levy (Line 53 x Line 54 / 100)

56. Blended tax rate from the unadjusted levy to report on DESE Screen 6 (Line 55 / Line 54 x 100)

57. Prop C reduction (Summary Page, Line G)

58. Adjusted levy (Line 53 - Line 57)

59. Assessed valuation (Line 1)

60. Revenue from adjusted levy (Line 58 x Line 59 / 100)

61. Blended tax rate from the adjusted levy to report on DESE Screen 6 (Line 60 / Line 59 x 100)