



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

## Form A

### For School Districts Levying a Single Rate on All 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.

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

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

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

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

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

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

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

#### 3. Assessed value of newly added territory

obtained from the county clerk or county assessor

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

#### 4. Adjusted current year assessed valuation

(Line 1 total - Line 2 total - Line 3 total)

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

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

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

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

#### 6. Assessed value of newly separated territory

obtained from the county clerk or county assessor

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

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

obtained from the county clerk or county assessor

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

#### 8. Adjusted prior year assessed valuation

(Line 5 total - Line 6 total - Line 7 total)

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

For Political  
Subdivision Use in  
Calculating its  
Tax Rate

9. **Percentage increase in adjusted valuation** of existing property in the current year over the prior year's assessed valuation  
(Line 4 - Line 8 / Line 8 x 100)
10. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission
11. **Adjusted prior year assessed valuation** (Line 8)
12. (20\_\_) **Tax rate ceiling from prior year** (Summary Page, Line A)
13. **Maximum prior year adjusted revenue from locally assessed property** that existed in both years  
(Line 11 x Line 12 / 100)
14. **Maximum prior year revenue from state assessed property** before reductions, provided by the Department of Elementary & Secondary Education (DESE)
15. **Total adjusted prior year revenue** (Line 13 + Line 14)
16. **Permitted reassessment revenue growth**  
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 or more than 5%.
17. **Additional revenue permitted** (Line 15 x Line 16)
18. **Total revenue permitted in current year** from property that existed in both years (Line 15 + Line 17)
19. **Estimated current year revenue from state assessed property** before reductions  
The school district should use its best estimate. (i.e. same amount as Line 14, current year's Line 14 multiplied by the percentage increase in state assessed valuation per the State Tax Commission, or using the best educated guess) If this amount declines substantially from the amount on Line 14, please provide written documentation to explain the reasons for such difference.
- 19a. **New construction and improvements** (Line 19 - Line 14, if negative enter 0)
- 19b. **Adjusted estimated current year revenue from state assessed property** before reductions  
(Line 19 - Line 19a)
20. **Total revenue permitted in current year** from existing locally assessed property \*  
(Line 18 - Line 19b)
21. **Adjusted current year assessed valuation** (Line 4)
22. **Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo**  
(Line 20 / Line 21 x 100)  
Round a fraction to the nearest one/hundredth of a cent.  
**Enter this rate on the Summary Page, Line B.**

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