

**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
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If assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a judicial court or due to clerical corrections, the existing tax rate ceiling may be revised to compensate for the changes described above. A political subdivision may document these changes by filing revised copies of each of the tax rate forms for each year that is affected. These changes should be clearly marked on the revised forms and a written explanation of the revised should be attached.

**Before** completion of this form, revisions are required to the prior year(s) tax rate forms to determine the revised assessed valuation and revised tax rate ceiling. Revised forms must be filed with the State Auditor before or at the time the recoupment form is filed.

After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the prior year(s) affected by the revisions. The steps below determine if a recoupment is permissible and document to what extent the political subdivision desires to recoup in the current year.

**Start with the oldest prior year (if applicable) and work forward to the present.**

Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process.

**Certification**

I, the undersigned hereby do certify that the data set forth below is true and accurate to the best of my knowledge and belief.

Name of School District	Telephone	Signature
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School District Code	Date	Print Name
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Purpose of Levy		
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Name of School District	School District Code	Purpose of Levy			
<b>Real Estate</b>					
	<b>Residential</b>	<b>Agricultural</b>	<b>Commercial</b>	<b>Personal Property</b>	<b>Total</b>
<b>Year 20 - Complete lines 1 through 16 for the third prior year (if applicable). Make a copy of this section for calculating a recoupment of the fourth or older prior year(s).</b>					
1. Revised locally assessed valuation after the changes to 20 tax rates have been made (Revised Form A, Line 1)					
2. Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F)					
3. Revised permissible local assessed tax revenue ((Line 1 x Line 2)/100)					
4. Original tax rate ceiling (Certified) (Original Summary Page, Line F)					
5. Total locally assessed tax revenue actually produced ((Line 1 x Line 4)/100)					
6. Revenue loss due to local assessment reduction (Line 3 - Line 5)					
7. Estimated lost revenue from state assessed property due to revised rates or state assessment reductions This amount must be estimated by the district.					
8. Total lost revenue to be recouped (Line 6 + Line 7) If there are no negative values, copy Line 8 values to Line 16 and skip Lines 9-15.					
9. Additional revenue that was received (Pull down negative values from Line 8)					
10. Revised locally assessed valuation if Line 8 > 0 (Line 1 if Line 8 > 0)					
11. Relative ratio of Line 10 ratio of assessed valuation of each subclass to the total (Line 10/Line 10 total)					
12. Allocate the difference on Line 8 based on the relative ratio on Line 11 (Line 9 x Line 11)					
13. Adjusted lost revenue (Line 8 + Line 12) If there are only negative values remaining, the negative values should be allocated back to the subclass the negative was initially under, using the following steps. If there is a negative value(s) and there is still a positive value(s) in another subclass(es) to allocate the remaining negative values they should be allocated using the relative ratio process again. If there are only positive values remaining, copy Line 13 values to Line 16 and skip Lines 14-15.					
14. Relative ratio of Line 9 (Line 9/Line 9 total)					
15. Allocate the difference on Line 13 (only if all of Line 13 values are negative) based on the relative ratio on Line 14 (Line 13 total x Line 14) Copy Line 15 values to Line 16.					
16. Total lost revenue allowed to be recouped					

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

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

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Real Estate				
Residential	Agricultural	Commercial	Personal Property	Total

**Determination of Recoupment Rates**

49. **Total revenue loss**  
(Line 16 + Line 32 + Line 48)

50. **Additional revenue that was received**  
(Pull down negative values from Line 49)

51. **Total current year locally assessed property**

52. **Revised current year locally assessed property Line 50 > 0**  
(If Line 50 > 0, Line 51, otherwise 0)

53. **Relative ratio of Line 52**  
(Line 52/Line 52 total)

54. **Allocate the difference**  
(Line 50 negative total x Line 53)

55. **Estimated lost revenue from state assessed property due to revised rates or state assessment reductions**  
This amount must be estimated by the district.

56. **Adjusted lost revenue (Line 49 + Line 54 + Line 55)**  
If there are only negative values remaining, the negative values should be allocated back to the subclass the negative was initially under, using the following steps.  
If there is a negative value(s) and there is still a positive value(s) in another subclass(es) to allocate the remaining negative values they should be allocated using the relative ratio process again.  
If there are only positive values remaining, copy Line 56 values to Line 59 and skip Lines 57-58.

57. **Relative ratio of Line 50**  
(Line 50/Line 50 total)

58. **Allocate the difference on Line 56 (only if all of Line 56 values are negative) based on the relative ratio on Line 57**  
(Line 56 total x Line 57) Copy Line 58 values to Line 59.

59. **Total lost revenue allowed to be recouped**

60. **Revenue desired to recoup in the current year**  
Do not enter more than Line 59.

61. **Rate(s) to be levied to partially or fully recoup the loss**  
((Line 60/Line 59) x 100)

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

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