



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Data

(20\_\_)

For School Districts Levying a Single Rate on All Property

Name of Political Subdivision Political Subdivision Code Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Based on Prior Year Tax Rate Ceiling as if No Voluntary Reductions were Taken

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

Informational Summary Page

- A. Prior year tax rate ceiling (Prior year Informational Summary Page, Line F)
B. Current year rate computed (Informational Form A, Line 22 below)
C. Amount of increase authorized by voters for current year (Informational Form B, Line 16 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. (20\_\_) 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)
9. Adjusted prior year assessed valuation (Form A, Line 8)
10. Maximum prior year adjusted revenue from property that existed in both years (Line 8 x Line 9 / 100)
11. Consumer Price Index (CPI) certified by the State Tax Commission
12. Permitted revenue growth for CPI (Line 10 x Line 11)
13. Total revenue allowed from the additional voter approved increase from property that existed in both years (Line 10 + Line 12)
14. Adjusted current year assessed valuation (Form A, Line 4)
15. Adjusted voter approved increased tax rate (Line 13 / Line 14 x 100)
16. Amount of rate increase authorized by voters for the current year (If Line 8 > Line 15, then Line 8, otherwise, Line 15)