

Title 15—ELECTED OFFICIALS
Division 40—State Auditor
Chapter 3—Rules Applying to Political Subdivisions

PROPOSED AMENDMENT

15 CSR 40-3.135 Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts. The State Auditor's office is amending Section (3) by replacing Form G.

PURPOSE: This amendment updates the forms and calculations used by political subdivisions other than school districts to calculate and revise their property tax rate under section 137.073, RSMo. 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. This amendment incorporates changes to recoupment form, Form G in Section (3), with corresponding instructions.

AUTHORITY: sections 29.100, and 137.073.6, RSMo 2016. Original rule filed March 24, 2016, effective November 30, 2016. Amended: Filed January 31, 2018, effective July 30, 2018. Amended: Filed January 28, 2019.

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.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri State Auditor's Office, Attention: Paul Harper, P.O. Box 869, Jefferson City, MO 65101 or email to rules@auditor.mo.gov within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.