

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

**PROPOSED AMENDMENT**

**15 CSR 40-3.125 Calculation and Revision of Property Tax Rates by School Districts.** The State Auditor's office is amending Section (2) by replacing Form A, Form C, and Informational Data form and Section (3) by replacing Form A, Form C, Informational Form A, and Form G.

*PURPOSE: This amendment updates the forms and calculations used by 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, school districts must calculate their annual tax rate ceilings and submit them to the Missouri State Auditor's Office. This amendment updates Form A, Form C, and Informational Data form in Section (2) and Form A, Form C, and Informational Form A in Section (3) to comply with the amendments to Section 164.011, RSMo, passed in 2018. This amendment also 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](mailto:rules@auditor.mo.gov). within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.*