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.

**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.

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### 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 18 below)

C. **Amount of increase authorized by voters for current year** (Informational Form B, Line 7 below)

D. **Rate to compare to maximum authorized levy**
   (Line B if no election, otherwise Line C)

E. **Maximum authorized levy** 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)

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### 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. **(2019) Tax rate ceiling from prior year** (Informational Summary Page, Line A from above)

13. **Maximum prior year adjusted revenue** from property that existed in both years (Line 11 x Line 12 / 100)

14. **Permitted reassessment revenue growth**
   The percentage entered on Line 14 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 14 purposes. Do not enter less than 0, nor more than 5%.

15. **Additional reassessment revenue permitted** (Line 13 x Line 14)

16. **Total revenue permitted in current year** from property that existed in both years (Line 13 + Line 15)

17. **Adjusted current year assessed valuation** (Form A, Line 4)

18. **Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo**, if no voluntary reduction was taken (Line 16 / Line 17 x 100)

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### Informational Form B

6. **Prior year tax rate ceiling to apply voter approved increase to**
   (Informational Summary Page, Line A if increase to an existing rate, otherwise 0)

7. **Voter approved increased tax rate to adjust**
   (If an "increase of/by" ballot, Form B, Line 5a + Line 6, if an "increase to" ballot, Form B, Line 5b)