



Informational Summary Page

(20XX)

For School Districts Calculating a Separate Rate on Each Subclass of 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 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.

Table with 5 columns: Residential, Agriculture, Commercial, Personal Property, Prior Method Single Rate

A. Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Informational Summary Page, Line F)

B. Current year rate computed pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Informational Form A, Line 37 & Line 23 prior method)

C. Amount of rate increase authorized by voters for current year if same purpose (Informational Form B, Line 9 & Line 12 prior method)

D. Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C)

E. Maximum authorized levy the most recent voter approved rate

F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws based on prior year tax rate ceiling (Lower of Line D or Line E)