



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form A

(20__)

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

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Summary Page, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

Table with 6 columns: (a) Residential, (b) Real Estate (Agricultural, Commercial), (c) Personal Property, (d) Total, and Prior Method Single Rate. Rows 1-10 describe valuation steps from current year assessed valuation to adjusted prior year assessed valuation.



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Table with 7 columns: (a) Residential, (b) Agricultural, (c) Commercial, (d) Personal Property, Total, and Prior Method Single Rate. Rows include: 11. Percentage increase in adjusted valuation, 12. Increase in Consumer Price Index (CPI), 13. Adjusted prior year assessed valuation, 14. Prior year voluntarily reduced rate, 15. Maximum prior year adjusted revenue permitted, 16. Maximum prior year revenue from state assessed property, 17. Total adjusted prior year revenue, 18. Permitted reassessment revenue growth, 19. Additional reassessment revenue permitted, 20. Revenue permitted in the current year, 21. Estimated current year revenue from state assessed property, 21a. New construction and improvements, 21b. Adjusted estimated current year revenue from state assessed property.



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	(a)			(b)		(c)	(d)	Total	Prior Method Single Rate
	Residential	Agricultural	Commercial	Real Estate		Personal Property			
22. Revenue permitted from existing locally assessed property (Line 20 - Line 21b)	_____	_____	_____	_____	_____	_____	_____	_____	_____
23. Adjusted current year assessed valuation (Line 5)	_____	_____	_____	_____	_____	_____	_____	_____	_____
24. Tax rate permitted using prior method tax rate permitted prior to HB 1150 & SB960 (Line 22 / Line 23 x 100)	_____	_____	_____	_____	_____	_____	_____	_____	_____
25. Limit personal property to the prior year ceiling (Lower of Line 24 personal property or Line 14 personal property)	_____	_____	_____	_____	_____	_____	_____	_____	_____
26. Maximum authorized levy (Summary Page, Line E)	_____	_____	_____	_____	_____	_____	_____	_____	_____
27. Limit to the prior year maximum authorized levy (Lower of Line 24, Line 25 for personal property only, or Line 26)	_____	_____	_____	_____	_____	_____	_____	_____	_____
Enter the rate for the prior method column on Line B of the Summary Page									
Calculate Revised Rate(s)									
28. Tax revenue (Line 1 x Line 27 / 100)	_____	_____	_____	_____	_____	_____	_____	_____	_____
29. Total assessed valuation (Line 1 total)	_____	_____	_____	_____	_____	_____	_____	_____	_____
30. Blended rate (Line 28 total / Line 29 x 100)	_____	_____	_____	_____	_____	_____	_____	_____	_____
31. Revenue difference due to the multi rate calculation (Line 28 total - Line 28 prior method)	_____	_____	_____	_____	_____	_____	_____	_____	_____
32. Rate(s) to be revised NOTE: Revision cannot increase personal property rate. (If Line 31 < or > 0 & Line 27 < Line 27 prior method, then Line 27, otherwise 0)	_____	_____	_____	_____	_____	_____	_____	_____	_____
33. Current year adjusted assessed valuation of the rates being revised (If Line 32 > 0, then Line 5, otherwise 0)	_____	_____	_____	_____	_____	_____	_____	_____	_____
34. Relative ratio of current year adjusted assessed valuation of the rates being revised (Line 33 / Line 33 total)	_____	_____	_____	_____	_____	_____	_____	_____	_____
35. Revision to rate (If Line 32 > 0, then -Line 34 x Line 31 / Line 5 x 100 (limited to - Line 32), otherwise 0)	_____	_____	_____	_____	_____	_____	_____	_____	_____
36. Revised rate (Line 27 + Line 35)	_____	_____	_____	_____	_____	_____	_____	_____	_____
37. Revised rate rounded (If Line 36 < 1, then round to a 3 - digit rate, otherwise round to a 4 - digit rate)	_____	_____	_____	_____	_____	_____	_____	_____	_____



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Table with 6 columns: (a) Residential, (b) Agricultural, (c) Commercial, (d) Personal Property, Total, and Prior Method Single Rate. Rows include: Calculate Final Blended Rate (38-41), For Informational Purposes Only - Impact of the Multi Rate System (42-45), For Informational Purposes Only - Blended Rate Calculation (46-61).