

**Form G - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken**  
 For Compliance With Section 137.073.3(2)(a) and (b) RSMo  
 For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
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If assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a judicial court or due to clerical corrections, the existing tax rate ceiling may be revised to compensate for the changes described above. A political subdivision may document these changes by filing revised copies of each of the tax rate forms for each year that is affected. These changes should be clearly marked on the revised forms and a written explanation of the revised should be attached.

**Before** completion of this form, revisions are required to the prior year(s) tax rate forms to determine the revised assessed valuation and revised tax rate ceiling. Revised forms must be filed with the State Auditor before or at the time the recoupment form is filed.

After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the prior year(s) affected by the revisions. The steps below determine if a recoupment is permissible and document to what extent the political subdivision desires to recoup in the current year.

Start with the oldest prior year (if applicable) and work forward to the present.

Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process.

**Certification**

I, the undersigned hereby do certify that the data set forth below is true and accurate to the best of my knowledge and belief.

Name of Political Subdivision	Telephone	Signature
Political Subdivision Code	Date	Print Name
Purpose of Levy		

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	Real Estate				Total
	Residential	Agricultural	Commercial	Personal Property	

**Year 20 - Complete lines 1 through 14 for the third prior year (if applicable). Make a copy of this section for calculating a recoupment of the fourth or older prior year(s).**

1. Revised assessed valuation after the changes to 20__ tax rates have been made (Revised Form A, Line 1)					
2. Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F)					
3. Revised permissible tax revenue ((Line 1 x Line 2)/100)					
4. Original tax rate ceiling (Certified) (Original Summary Page, Line F)					
5. Total tax revenue actually produced ((Line 1 x Line 4)/100)					
6. Total lost revenue to be recouped (Line 3 - Line 5) If there are no negative values, copy Line 6 values to Line 14 and skip Lines 7-13.					
7. Additional revenue that was received (Pull down negative values from Line 6)					
8. Revised assessed valuation if Line 6 > 0 (Line 1 if Line 6 > 0)					
9. Relative ratio of Line 8 ratio of assessed valuation of each subclass to the total (Line 8/Line 8 total)					
10. Allocate the difference on Line 6 based on the relative ratio on Line 9 (Line 7 x Line 9)					
11. Adjusted lost revenue (Line 6 + Line 10) If there are only negative values remaining, the negative values should be allocated back to the subclass the negative was initially under, using the following steps. If there is a negative value(s) and there is still a positive value(s) in another subclass(es) to allocate the remaining negative values they should be allocated using the relative ratio process again. If there are only positive values remaining, copy Line 11 values to Line 14 and skip Lines 12-13.					
12. Relative ratio of Line 7 (Line 7/Line 7 total)					
13. Allocate the difference on Line 11 (only if all of Line 11 values are negative) based on the relative ratio on Line 12 (Line 11 total x Line 12) Copy Line 13 values to Line 14.					
14. Total lost revenue allowed to be recouped					

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Real Estate				
Residential	Agricultural	Commercial	Personal Property	Total

**Year 20 - Complete lines 15 through 28 for the second prior year (if applicable).**

15. Revised assessed valuation after the changes to 20__ tax rates have been made (Revised Form A, Line 1)				
16. Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F)				
17. Revised permissible tax revenue ((Line 15 x Line 16)/100)				
18. Original tax rate ceiling (Certified) (Original Summary Page, Line F)				
19. Total tax revenue actually produced ((Line 15 x Line 18)/100)				
20. Total lost revenue to be recouped (Line 17 - Line 19) If there are no negative values, copy Line 20 values to Line 28 and skip Lines 21-27.				
21. Additional revenue that was received (Pull down negative values from Line 20)				
22. Revised assessed valuation if Line 20 > 0 (Line 15 if Line 20 > 0)				
23. Relative ratio of Line 22 ratio of assessed valuation of each subclass to the total (Line 22/Line 22 total)				
24. Allocate the difference on Line 20 based on the relative ratio on Line 23 (Line 21 x Line 23)				
25. Adjusted lost revenue (Line 20 + Line 24) If there are only negative values remaining, the negative values should be allocated back to the subclass the negative was initially under, using the following steps. If there is a negative value(s) and there is still a positive value(s) in another subclass(es) to allocate the remaining negative values they should be allocated using the relative ratio process again. If there are only positive values remaining, copy Line 25 values to Line 28 and skip Lines 26-27.				
26. Relative ratio of Line 21 (Line 21/Line 21 total)				
27. Allocate the difference on Line 25 (only if all of Line 25 values are negative) based on the relative ratio on Line 26 (Line 25 total x Line 26) Copy Line 27 values to Line 27.				
28. Total lost revenue allowed to be recouped				

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Name of Political Subdivision	Political Subdivision Code	Purpose of Levy				
		Residential	Agricultural	Commercial	Personal Property	Total
		<b>Real Estate</b>				
<b>Year 20</b> - Complete lines 29 through 42 for the prior year (if applicable).						
29. Revised assessed valuation after the changes to 20__ tax rates have been made (Revised Form A, Line 1)						
30. Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F)						
31. Revised permissible tax revenue ((Line 29 x Line 30)/100)						
32. Original tax rate ceiling (Certified) (Original Summary Page, Line F)						
33. Total tax revenue actually produced ((Line 29 x Line 32)/100)						
34. Total lost revenue to be recouped (Line 31 - Line 33) If there are no negative values, copy Line 34 values to Line 42 and skip Lines 35-41.						
35. Additional revenue that was received (Pull down negative values from Line 34)						
36. Revised assessed valuation if Line 34 > 0 (Line 29 if Line 34 > 0)						
37. Relative ratio of Line 36 ratio of assessed valuation of each subclass to the total (Line 36/Line 36 total)						
38. Allocate the difference on Line 34 based on the relative ratio on Line 37 (Line 35 x Line 37)						
39. Adjusted lost revenue (Line 34 + Line 38) If there are only negative values remaining, the negative values should be allocated back to the subclass the negative was initially under, using the following steps. If there is a negative value(s) and there is still a positive value(s) in another subclass(es) to allocate the remaining negative values they should be allocated using the relative ratio process again. If there are only positive values remaining, copy Line 39 values to Line 42 and skip Lines 40-41.						
40. Relative ratio of Line 35 (Line 35/Line 35 total)						
41. Allocate the difference on Line 39 (only if all of Line 39 values are negative) based on the relative ratio on Line 41 (Line 39 total x Line 40) Copy Line 41 values to Line 42.						
42. Total lost revenue allowed to be recouped						

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		Residential	Agricultural	Commercial	Personal Property	Total
		<b>Real Estate</b>				
<b><u>Determination of Recoupment Rates</u></b>						
43. Total revenue loss (Line 14 + Line 28 + Line 42)						
44. Additional revenue that was received (Pull down negative values from Line 44)						
45. Total current year assessed property						
46. Revised current year assessed property Line 44 > 0 (If Line 44 > 0, Line 45, otherwise 0)						
47. Relative ratio of Line 46 (Line 46/Line 46 total)						
48. Allocate the difference (Line 44 negative total x Line 47)						
49. Adjusted lost revenue (Line 43 + Line 48) If there are only negative values remaining, the negative values should be allocated back to the subclass the negative was initially under, using the following steps. If there is a negative value(s) and there is still a positive value(s) in another subclass(es) to allocate the remaining negative values they should be allocated using the relative ratio process again. If there are only positive values remaining, copy Line 49 values to Line 54 and skip Lines 50-53.						
50. Relative ratio of Line 44 (Line 44/Line 44 total)						
51. Allocate the difference on Line 49 (only if all of Line 49 values are negative) based on the relative ratio on Line 50 (Line 49 total x Line 50) Copy Line 51 values to Line 52.						
52. Total lost revenue allowed to be recouped						
53. Revenue desired to recoup in the current year Do not enter more than Line 52.						
54. Rate(s) to be levied to partially or fully recoup the loss ((Line 53/Line 45) x 100)						
<b><u>Complete Line 55 if Line 53 is less than Line 52. Form H will need to be completed to continue this recoupment in the 2nd or 3rd year.</u></b>						
55. Portion of revenue on Line 52 remaining for a second or third year of recoupment (Line 52 - Line 53)						