



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational 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.

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form 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 6 columns: (a) Residential, (b) Real Estate (Agricultural, Commercial), (c) Personal Property, (d) Total, and Prior Method Single Rate. Rows include: 1. Current year assessed valuation, 2. Assessed valuation of new construction & improvements, 3. Assessed value of newly added territory, 4. Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year, 5. Adjusted current year assessed valuation, 6. Prior year assessed valuation, 7. Assessed value in newly separated territory, 8. Assessed value of property locally assessed in prior year, but state assessed in current year, 9. Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass, 10. Adjusted prior year assessed valuation.



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Table with 6 columns: (a) Residential, (b) Real Estate (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. (20\_\_) Prior year tax rate ceiling, 15. Maximum prior year adjusted revenue permitted, 16. Maximum prior year revenue from state assessed property before reductions, 17. Total adjusted prior year revenue, 18. Permitted reassessment revenue growth, 19. Additional reassessment revenue permitted, 20. Revenue permitted in the current year from property that existed in both years, 21. Estimated current year revenue from state assessed property before reductions, 21a. New construction and improvements, 21b. Adjusted estimated current year revenue from state assessed property before reductions.



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Table with columns: (a) Residential, (b) Real Estate Agricultural, (c) Commercial, (d) Personal Property, Total, Prior Method Single Rate. Rows include: 22. Revenue permitted in the current year from existing locally assessed property, 23. Adjusted current year assessed valuation, 24. Tax rate permitted using prior method, 25. Limit personal property to the prior year ceiling, 26. Maximum authorized levy, 27. Limit to the prior year maximum authorized levy, 28. Tax revenue, 29. Total assessed valuation, 30. Blended rate, 31. Revenue difference due to the multi rate calculation, 32. Rate(s) to be revised, 33. Current year adjusted assessed valuation, 34. Relative ratio of current year adjusted assessed valuation, 35. Revision to rate, 36. Revised rate, 37. Revised rate rounded.



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Table with 6 columns: (a) Residential, (b) Real Estate Agricultural, (c) Commercial, (d) Personal Property, Total, Prior Method Single Rate

Calculate Final Blended Rate

Table rows 38-41: Tax revenue, Total assessed valuation, Final blended rate, Tax rate(s) permitted

For Information Purposes Only - Impact of the Multi Rate System

Table rows 42-45: Revenue calculated using multi rate method, Revenue calculated using single rate method, Revenue differences, Percent change

For Information Purposes Only - Blended Rate Calculation

Table rows 46-61: Tax rate ceiling, Allowable recoupment rate, DESE Screen 6 tax rate ceiling including recoupment, Assessed valuation, Revenue from DESE Screen 6 tax rate ceiling, Blended tax rate ceiling, Voluntary reduction, Unadjusted levy, Assessed valuation, Revenue from unadjusted levy, Blended tax rate from unadjusted levy, Prop C reduction, Adjusted levy, Assessed valuation, Revenue from adjusted levy, Blended tax rate from adjusted levy