



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Summary

(20__)

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
The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

The information to complete the Tax Rate Summary is available from prior year forms, computed on the attached forms, or computed on this page.

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.

Table with 5 columns: Residential, Agriculture, Commerical, Personal Property, Prior Method Single Rate. Rows A through BB detailing tax rate calculations and reductions.

CERTIFICATION

I, the undersigned, (Office) of (Political Subdivision) levying a rate in (County or Counties) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Line G through BB, sign this form, and return to the County Clerk(s) for final certification.

Signature and certification lines for County Clerk, including fields for Date, Signature, Print Name, Telephone, and proposed rate.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

(20__)

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

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

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 Tax Rate Data Summary 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).

	(a)	(b)	(c)	(d)	
	Residential	Real Estate Agricultural	Commercial	Personal Property	Total
					(Prior Method) Single Rate Calculation
1. (20__) Current Year Assessed Valuation Include the current locally and state assessed valuation obtained from the County Clerk, County Assessor, or comparable office finalized by the local board of equalization.	_____	_____	_____	_____	_____
2. Assessed Valuation of New Construction & Improvements 2(a) (b) & (c) - May be obtained from the County Clerk or County Assessor 2(d) = [Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d)] If negative, enter zero.	_____	_____	_____	_____	_____
3. Assessed Value of Newly Added Territory Obtained from the County Clerk or County Assessor	_____	_____	_____	_____	_____
4. Assessed Value of Real Property that Changed Subclass from the Prior Year and Was Added to a New Subclass in the Current Year Obtained from the County Clerk or County Assessor	_____	_____	_____	_____	_____
5. Adjusted Current Year Assessed Valuation (Line 1 - Line 2 - Line 3 - Line 4)	_____	_____	_____	_____	_____
6. (20__) Prior Year Assessed Valuation Include the prior year locally and state assessed valuation obtained from the County Clerk, County Assessor or comparable office finalized by the local board of equalization. <u>Note:</u> If this is different than the amount on the Prior Year Tax Rate Form A, Line 1 then revise the Prior Year tax rate form to re-calculate the Prior Year tax rate ceiling. Enter the revised Prior Year tax rate ceiling on the Current Year's Tax Rate Summary, Line A.	_____	_____	_____	_____	_____
7. Assessed Value in Newly Separated Territory Obtained from the County Clerk or County Assessor	_____	_____	_____	_____	_____
8. Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year Obtained from the County Clerk or County Assessor	_____	_____	_____	_____	_____
9. Assessed Value of Real Property that Changed Subclass from the Prior Year and Was Subtracted from the Previously Reported Subclass Obtained from the County Clerk or County Assessor	_____	_____	_____	_____	_____
10. Adjusted Prior Year Assessed Valuation (Line 6 - Line 7 - Line 8 - Line 9)	_____	_____	_____	_____	_____



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

(20__)

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

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

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 Tax Rate Data Summary 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).

	(a)	(b)	(c)	(d)	
	Residential	Real Estate Agricultural	Commercial	Personal Property	Total
					(Prior Method) Single Rate Calculation
11. Percentage Increase in Adjusted Valuation of existing property in the current year over the prior year's assessed valuation [(Line 5 - Line 10) / Line 10] x 100	_____	_____	_____	_____	_____
12. Increase in Consumer Price Index Certified by the State Tax Commission	_____	_____	_____	_____	_____
13. Adjusted Prior Year Assessed Valuation (Line 10)	_____	_____	_____	_____	_____
14. Prior Year Voluntarily Reduced Rate in Non-Reassessment Year (Tax Rate Summary, Line A)	_____	_____	_____	_____	_____
15. Maximum Prior Year Adjusted Revenue Permitted from property that existed in both years [(Line 13 x Line 14) / 100]	_____	_____	_____	_____	_____
16. Permitted Reassessment Revenue Growth Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.	_____	_____	_____	_____	_____
17. Additional Reassessment Revenue Permitted (Line 15 x Line 16)	_____	_____	_____	_____	_____
18. Revenue Permitted in the Current Year from property that existed in both years. (Line 15 + Line 17)	_____	_____	_____	_____	_____
19. Adjusted Current Year Assessed Valuation (Line 5)	_____	_____	_____	_____	_____
20. Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)	_____	_____	_____	_____	_____
21. Limit Personal Property to the Prior Year Ceiling [Lower of Line 20 (Personal Property) or Line 14 (Personal Property)]	_____	_____	_____	_____	_____
22. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate (Tax Rate Summary, Line E)	_____	_____	_____	_____	_____
23. Limit to the Prior Year Maximum Authorized Levy [Lower of Line 20, Line 21 (for Personal Property only), or Line 22]	_____	_____	_____	_____	_____
Enter the Rate for the Prior Method Column on Line B of the Tax Rate Summary					



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Tax Rate Form A

(20__)

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

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

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 Tax Rate Data Summary 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, (c) Commercial, (d) Personal Property, Total, (Prior Method) Single Rate Calculation

Calculate Revised Rate(s)

24. Tax Revenue [(Line 1 x Line 23) / 100]

25. Total Assessed Valuation [Line 1 (Total)]

26. Blended Rate [Line 24 (Total) / Line 25 x 100]

27. Revenue Difference due to the multi rate calculation [Line 24 (Total) - Line 24 (Prior Method)]

28. Rate(s) to be Revised

Note: Revision Can Not Increase Personal Property Rate

[If Line 27 < or > 0 & Line 23 < Line 23(Prior Method), Then Line 23, Otherwise 0]

29. Current Year Adjusted Assessed Valuation of Rates being Revised (If Line 28 > 0, Then Line 5, Otherwise 0)

30. Relative Ratio of Current Year Adjusted Assessed Valuation of the Rates being Revised [Line 29 / Line 29 (Total)]

31. Revision to Rate [If Line 28 > 0, Then -Line 30 x Line 27 / Line 5 x 100 (limited to - Line 28), Otherwise 0]

32. Revised Rate (Line 23 + Line 31)

33. Revised Rate Rounded (If Line 32 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4 - digit rate)

Calculate Final Blended Rate

34. Tax Revenue [(Line 1 x Line 33) / 100]

35. Total Assessed Valuation [Line 1 (Total)]

36. Final Blended Rate [(Line 34 (Total) / Line 35) x 100]

37. Tax Rate(s) Permitted Calculated Pursuant to Article X, Section 22 and Section 137.073 RSMo. (Line 33) Enter Rate(s) on the Tax Rate Summary, Line B



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

(20__)

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

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

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 Tax Rate Data Summary 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, (c) Commercial, (d) Personal Property, Total, (Prior Method) Single Rate Calculation

For Informational Purposes Only - Impact of the Multi Rate System

Table with 6 columns for lines 38-41: Revenue Calculated Using the Multi Rate Method, Revenue Calculated Using the Single Rate Method, Revenue Differences Using the Different Methods, Percent Change

For Informational Purposes Only - Blended Rate Calculation

Table with 6 columns for lines 42-57: Tax Rate Ceiling, Allowable Recoupment Rate, Tax Rate Ceiling Including Recoupment, Assessed Valuation, Revenue from Tax Rate Ceiling Including Recoupment, Blended Tax Rate Ceiling Including Recoupment, Voluntary Reduction, Unadjusted Levy, Assessed Valuation, Revenue from Unadjusted Levy, Blended Tax Rate from the Unadjusted Levy, Sales Tax Reduction, Adjusted Levy, Assessed Valuation, Revenue from Adjusted Levy, Blended Tax Rate from the Adjusted Levy



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form B

(20__)

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

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.
Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase in an existing tax or approved a new tax. Form B is designed to document the election.

1. **Date of Election**

2. **Ballot Language**

Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

3. **Election Results**

(YES) (NO)

4. **Expiration Date**

Enter the last year the levy will be in effect, if applicable.

5. **Amount of Increase Approved by Voters** (if this is an increase to an existing rate).
(An "Increase of" or an "Increase by") **OR**

a. _____

Stated Rate Approved by Voters (if this is an existing rate).
(An "Increase to")

b. _____



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form B

(20__)

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

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

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 Tax Rate Data Summary 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).

Real Estate

Residential

Agricultural

Commercial

Personal Property

Prior Method

6. Prior Year Tax Rate Ceiling or Voluntarily Reduced Rate to Apply Voter Approved Increase to.

Tax Rate Summary, Line A
if Increase to an Existing Rate, Otherwise 0.

7. Voter Approved Increased Tax Rate to Adjust

If Line 5a > 0, then Line 5a + Line 6b,
otherwise, Line 5b.

8. Adjusted Prior Year Assessed Valuation

(Tax Rate Form A, Line 10)

9. Maximum Prior Year Adjusted Revenue

from Property that existed in both years
Line 7 x Line 8 / 100

10. Consumer Price Index (CPI)

as Certified by the State Tax Commission

11. Permitted Revenue Growth for CPI

(Line 9 x Line 10)

12. Total Revenue Allowed from the Additional Voter Approved Increase

from property that existed in both years
(Line 9 + Line 11)

13. Adjusted Current Year Assessed Valuation

(Form A, Line 5)

14. Adjusted Voter Approved Increased Tax Rate

This rate will allow the same revenue as
applying the Voter Approved Rate (Line 7)
to the Prior year Assessed Value (Line 8)
Increased by the CPI
(Line 12 / Line 13 x 100)

15. Amount of Rate Increase Authorized by Voters for the Current Year

House Bill No. 506, passed in 2011 allows taxing authorities
that passed a voter approved increase after August 27, 2008 to
levy a rate that is the greater of the increase approved by voters
(Line 7) or the adjusted voter approved increase (Line 14) in
order to generate substantially the same revenue that would
have been generated by applying the voter approved increase to
the total assessed valuation at the time of the voter approval
increased by the consumer price index (Line 10).

Enter this Rate Computed on the Tax Rate Summary, Line
C if increasing an existing levy, Otherwise, on the Tax Rate
Summary, Line BB if this is a new rate or a temporary rate
increase.

(If Line 7 > Line 14, Then Line 7,
Otherwise, Line 14)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form C

(20__)

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 (Debt Service)

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes.

The tax rate for Debt Service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments.

- 1. Total current year assessed valuation
2. Amount required to pay debt service requirements during the next calendar year
3. Estimated costs of collection (collector fees and commissions and Assessment Fund withholdings) and anticipated delinquencies.
4. Reasonable reserve up to one year's payment
5. Total required for debt service (Line 2 + Line 3 + Line 4)
6. Anticipated balance at end of current calendar year.
7. Property tax revenue required for debt service (Line 5 - Line 6)
8. Computation of debt service tax rate [(Line 7 / Line 1) x 100]
9. Less Voluntary Reduction By Political Subdivision
10. Actual rate to be levied for debt service purposes * (Line 8 - Line 9)

* The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Summary

(2015)

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

This page shows the information that would have been on the line items for the Summary 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 Tax Rate Data, 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 Tax Rate Data Form A, Line 37 & Line 23 (Prior Method)]

C. Amount of Rate Increase Authorized by Voters for Current Year (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI. (Informational Tax Rate Form B, Line 16)

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 Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling

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)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form A

(20__)

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

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

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.

	(a)	(b)	(c)	(d)		
		Real Estate		Personal Property	Total	(Prior Method) Single Rate Calculation
	Residential	Agricultural	Commercial			
1. (20__) Current Year Assessed Valuation Include the current locally and state assessed valuation obtained from the County Clerk, County Assessor, or comparable office <u>finalized by the local board of equalization.</u>	_____	_____	_____	_____	_____	_____
2. Assessed Valuation of New Construction & Improvements 2(a) (b) & (c) - Obtained from the County Clerk or County Assessor 2(d) = [Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d)] If negative, enter zero.	_____	_____	_____	_____	_____	_____
3. Assessed Value of Newly Added Territory Obtained from the County Clerk or County Assessor	_____	_____	_____	_____	_____	_____
4. Assessed Value of Real Property that Changed Subclass from the Prior Year and Was Added to a New Subclass in the Current Year Obtained from the County Clerk or County Assessor	_____	_____	_____	_____	_____	_____
5. Adjusted Current Year Assessed Valuation (Line 1 - Line 2 - Line 3 - Line 4)	_____	_____	_____	_____	_____	_____
6. (20__) Prior Year Assessed Valuation Include the prior year locally and state assessed valuation obtained from the County Clerk, County Assessor or comparable office <u>finalized by the local board of equalization.</u> <u>Note:</u> If this is different than the amount on the Prior Year Tax Rate Form A, Line 1 then revise the Prior Year tax rate form to re-calculate the Prior Year tax rate ceiling. Enter the revised Prior Year tax rate ceiling on the Current Year Informational Tax Rate Summary, Line A.	_____	_____	_____	_____	_____	_____
7. Assessed Value in Newly Separated Territory Obtained from the County Clerk or County Assessor	_____	_____	_____	_____	_____	_____
8. Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year Obtained from the County Clerk or County Assessor	_____	_____	_____	_____	_____	_____
9. Assessed Value of Real Property that Changed Subclass from the Prior Year and Was Subtracted from the Previously Reported Subclass Obtained from the County Clerk or County Assessor	_____	_____	_____	_____	_____	_____
10. Adjusted Prior Year Assessed Valuation (Line 6 - Line 7 - Line 8 - Line 9)	_____	_____	_____	_____	_____	_____



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form A

(20_ _)

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

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

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, (c) Commercial, (d) Personal Property, Total, (Prior Method) Single Rate Calculation. Rows include: 11. Percentage Increase in Adjusted Valuation, 12. Increase in Consumer Price Index, 13. Adjusted Prior Year Assessed Valuation, 14. (20_ _) Prior Year Tax Rate Ceiling, 15. Maximum Prior Year Adjusted Revenue Permitted, 16. Permitted Reassessment Revenue Growth, 17. Additional Reassessment Revenue Permitted, 18. Revenue Permitted in the Current Year, 19. Adjusted Current Year Assessed Valuation, 20. Tax Rate Permitted Using Prior Method, 21. Limit Personal Property to the Prior Year Ceiling, 22. Maximum Authorized Levy, 23. Limit to the Prior Year Maximum Authorized Levy.

Enter the Rate for the Prior Method Column on Line B of the Informational Tax Rate Data Summary



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form A

(20__)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

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Political Subdivision Code

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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.
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 Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

	(a)	(b) Real Estate	(c)	(d) Personal Property	Total	(Prior Method) Single Rate Calculation
	Residential	Agricultural	Commercial			
Calculate Revised Rate(s)						
24. Tax Revenue [(Line 1 x Line 23) / 100]	_____	_____	_____	_____	_____	_____
25. Total Assessed Valuation [Line 1 (Total)]	_____	_____	_____	_____	_____	_____
26. Blended Rate [Line 24 (Total) / Line 25 x 100]	_____	_____	_____	_____	_____	_____
27. Revenue Difference due to the multi rate calculation [Line 24 (Total) - Line 24 (Prior Method)]	_____	_____	_____	_____	_____	_____
28. Rate(s) to be Revised Note: Revision Can Not Increase Personal Property Rate [If Line 27 < or > 0 & Line 23 < Line 23(Prior Method), Then Line 23, Otherwise 0]	_____	_____	_____	_____	_____	_____
29. Current Year Adjusted Assessed Valuation of Rates being Revised (If Line 28 > 0, Then Line 5, Otherwise 0)	_____	_____	_____	_____	_____	_____
30. Relative Ratio of Current Year Adjusted Assessed Valuation of the Rates being Revised [Line 29 / Line 29 (Total)]	_____	_____	_____	_____	_____	_____
31. Revision to Rate [If Line 28 > 0, Then -Line 30 x Line 27 / Line 5 x 100 (limited to - Line 28), Otherwise 0]	_____	_____	_____	_____	_____	_____
32. Revised Rate (Line 23 + Line 31)	_____	_____	_____	_____	_____	_____
33. Revised Rate Rounded (If Line 32 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4 - digit rate)	_____	_____	_____	_____	_____	_____
Calculate Final Blended Rate						
34. Tax Revenue [(Line 1 x Line 33) / 100]	_____	_____	_____	_____	_____	_____
35. Total Assessed Valuation [Line 1 (Total)]	_____	_____	_____	_____	_____	_____
36. Final Blended Rate [(Line 34 (Total) / Line 35) x 100]	_____	_____	_____	_____	_____	_____
37. Tax Rate(s) Permitted Calculated Pursuant to Article X, Section 22 and Section 137.073 RSMo. (Line 33) Enter Rate(s) on the Informational Tax Rate Data Summary, Line B	_____	_____	_____	_____	_____	_____



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form A

(20__)

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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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.

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

For Informational Purposes Only - Impact of the Multi Rate System

Table with 6 columns for lines 38-41: Revenue Calculated Using the Multi Rate Method, Revenue Calculated Using the Single Rate Method, Revenue Differences Using the Different Methods, Percent Change

For Informational Purposes Only - Blended Rate Calculation

Table with 6 columns for lines 42-57: Tax Rate Ceiling, Allowable Recoupment Rate, Tax Rate Ceiling Including Recoupment, Assessed Valuation, Revenue from Tax Rate Ceiling Including Recoupment, Blended Tax Rate Ceiling Including Recoupment, Voluntary Reduction, Unadjusted Levy, Assessed Valuation, Revenue from Unadjusted Levy, Blended Tax Rate from the Unadjusted Levy, Sales Tax Reduction, Adjusted Levy, Assessed Valuation, Revenue from Adjusted Levy, Blended Tax Rate from the Adjusted Levy



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form B

(20__)

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

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.
Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase in an existing tax or approved a new tax. Form B is designed to document the election.

1. **Date of Election**

2. **Ballot Language**

Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

3. **Election Results**

(YES) (NO)

4. **Expiration Date**

Enter the last year the levy will be in effect, if applicable.

5. **Amount of Increase Approved by Voters** (if this is an increase to an existing rate).
(An "Increase of" or an "Increase by") **OR**

a. _____

Stated Rate Approved by Voters (if this is an existing rate).
(An "Increase to")

b. _____



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form B

(20_ _)

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

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

This form shows the information that would have been on the line items for the Form A 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.

Real Estate

Residential

Agricultural

Commercial

Personal Property

Prior Method

6. Prior Year Tax Rate Ceiling or Voluntarily Reduced Rate to Apply Voter Approved Increase to.

Informational Tax Rate Data Summary, Line A if Increase to an Existing Rate, Otherwise 0.

7. Voter Approved Increased Tax Rate to Adjust

If Line 5a > 0, then Line 5a + Line 6a, otherwise, Line 5b.

8. Adjusted Prior Year Assessed Valuation (Informational Tax Rate Data Form A, Line 10)

9. Maximum Prior Year Adjusted Revenue from Property that existed in both years Line 7 x Line 8 / 100

10. Consumer Price Index (CPI) as Certified by the State Tax Commission

11. Permitted Revenue Growth for CPI (Line 9 x Line 10)

12. Total Revenue Allowed from the Additional Voter Approved Increase from property that existed in both years (Line 9 + Line 11)

13. Adjusted Current Year Assessed Valuation (Form A, Line 5)

14. Adjusted Voter Approved Increased Tax Rate

This rate will allow the same revenue as applying the Voter Approved Rate (Line 7) to the Prior year Assessed Value (Line 8) Increased by the CPI (Line 12 / Line 13 x 100)

15. Amount of Rate Increase Authorized by Voters for the Current Year

House Bill No. 506, passed in 2011 allows taxing authorities that passed a voter approved increase after August 27, 2008 to levy a rate that is the greater of the increase approved by voters (Line 7) or the adjusted voter approved increase (Line 14) in order to generate substantially the same revenue that would have been generated by applying the voter approved increase to the total assessed valuation at the time of the voter approval increased by the consumer price index (Line 10).

Enter this Rate Computed on the Informational Tax Rate Data Summary, Line C if increasing an existing levy, Otherwise, on the Informational Tax Rate Summary, Line BB if this is a new rate or a temporary rate increase.

(If Line 7 > Line 14, Then Line 7, Otherwise, Line 14)



Tax Rate Form G

(20__)

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

INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)

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 are 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 No.

(Date)

(Print Name)



Tax Rate Form G

(20__)

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

INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)

YEAR 20__ - COMPLETE LINES 1 THROUGH 13 FOR THE THIRD PRIOR YEAR (IF APPLICABLE)

MAKE A COPY OF THIS PAGE FOR CALCULATING A RECOUPMENT OF THE FOURTH OR OLDER PRIOR YEAR(S)

Table with 5 columns: Residential, Real Estate Agricultural, Commercial, Personal Property, Total. Rows 1-13 detailing valuation, tax rate ceiling, revenue, and recouped revenue.



Tax Rate Form G

(20__)

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

INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)

YEAR 20__ - COMPLETE LINES 1 THROUGH 13 FOR THE SECOND PRIOR YEAR (IF APPLICABLE)

	Real Estate			Personal	Total
	Residential	Agricultural	Commercial	Property	
1. Revised State & Locally Assessed Valuation After the changes to 20__ tax rate(s) have been made. (Revised Tax Rate Form A, Line 1 Total)	_____	_____	_____	_____	_____
2. Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary, Line F)	_____	_____	_____	_____	_____
3. Revised Permissible State & Locally Assessed Tax Revenue [(Line 1 x Line 2) / 100]	_____	_____	_____	_____	_____
4. Revised State & Locally Assessed Valuation (Line 1)	_____	_____	_____	_____	_____
5. Original Tax Rate Ceiling (Certified) (Original Tax Rate Summary, Line F)	_____	_____	_____	_____	_____
6. Total State & Locally Assessed Revenue Actually Produced [(Line 4x Line 5) / 100]	_____	_____	_____	_____	_____
7. Total Lost Revenue Allowed to be Recouped (Line 3 - Line 6)	_____	_____	_____	_____	_____
8. Limit the Total Lost Revenue (Line 7) to Zero (If Line 7 < 0, Then 0, Otherwise Line 7)	_____	_____	_____	_____	_____
9. Difference Due to Limiting Loss to Zero (Allocate Difference to Subclass if Line 8 > 0) [Line 7 (Total) - Line 8 (Total)]	_____	_____	_____	_____	_____
10. Revised Locally Assessed Valuation of Subclass If Line 8 > 0) (Line 1 IF Line 8 > 0)	_____	_____	_____	_____	_____
11. Relative Ratio of Line 10 Ratio of assessed valuation of each subclass to the total. [Line 10 / Line 10 (Total)]	_____	_____	_____	_____	_____
12. Allocate the Difference on Line 9 Based on the Relative Ratio on Line 11 [Line 9 (Total) x Line 11]	_____	_____	_____	_____	_____
13. Total (20__) Lost Revenue Allowed to be Recouped (Line 8 + Line 12)	_____	_____	_____	_____	_____



Tax Rate Form G

(20__)

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

INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)

YEAR 20__ - COMPLETE LINES 1 THROUGH 13 FOR THE PRIOR YEAR (IF APPLICABLE)

Table with 5 columns: Residential, Real Estate (Agricultural, Commercial), Personal Property, Total. Rows 1-13 detailing valuation, tax rate ceiling, revenue, and recoupment calculations.



Tax Rate Form G

(20__)

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

INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)

DETERMINATION OF RECOUPMENT RATE(S)

	Real Estate			Personal	Total
	Residential	Agricultural	Commercial	Property	
14. Total Revenue Loss Allowed to be Recouped (Summation of Line 13 for Each Year Recouping)	_____	_____	_____	_____	_____
15. Revenue Desired to Recoup in Current Year (Do Not Enter Less than Line 13 of the Third Prior Year Nor More than Line 14)	_____	_____	_____	_____	_____
16. Total Current Year (20__) State & Locally Assessed Property [Current (20__) Tax Rate Form A, Line 1]	_____	_____	_____	_____	_____
17. Rate(s) to be Levied to Partially or Fully Recoup the Loss [(Line 15/Line 16) x 100]	_____	_____	_____	_____	_____

Complete lines 18 and 19 IF Line 15 is less than Line 14

Form H will Need to be Completed to Continue this Recoupment in the 2nd or 3rd Year

18. Portion of revenue on Line 13 of the Second Prior Year (20__) reserved for second year of recoupment _____

19. Portion of revenue on Line 13 of the Prior Year (20__) reserved for second or third year of recoupment _____



Tax Rate Form H

(20__)

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

Assessment reductions ordered after tax rates are set may result in a loss of revenue. In certain instances, a separate recoupment rate may be levied in a subsequent year to replace the revenue lost (see Tax Rate Form G). A political subdivision may choose not to fully recoup the revenue lost in one year. A three-year period following the year in which the loss occurred is allowed by statute for recouping the lost revenues. Tax Rate Form H is used to document the revenue remaining to be recouped and the allowable recoupment rate when there is a carry over.

Before completion of this form, Tax Rate Form G must have been completed in a prior year.

COMPUTATION OF RECOUPMENT RATE

	<u>Residential</u>	<u>Agricultural</u>	<u>Commercial</u>	<u>Personal</u>	<u>Total</u>
1. Total Revenue Lost Due to Assessment Reductions (Calculated in a previous year on Tax Rate Form G)	_____	_____	_____	_____	_____
2. Revenue Recouped in Prior Year(s) ____ Year					
a. Assessed Valuation	_____	_____	_____	_____	_____
b. Recoupment Rate (Certified)	_____	_____	_____	_____	_____
c. Revenue Recouped [(Line 2a x 2b) / 100]	_____	_____	_____	_____	_____
____ Year					
d. Assessed Valuation	_____	_____	_____	_____	_____
e. Recoupment Rate (Certified)	_____	_____	_____	_____	_____
f. Revenue Recouped [(Line 2d x 2e) / 100]	_____	_____	_____	_____	_____
3. Total Revenue Recouped in Prior Year(s) (Line 2c + Line 2f)	_____	_____	_____	_____	_____
4. Revenue Remaining to be Recouped (Line 1 - Line 3)	_____	_____	_____	_____	_____
5. Revenue Desired to be Recouped in the Current Year The law provides for recoupment no further back than the third prior year. Any lost revenue from the third prior year not recouped will be waived. (Must be < Line 4)	_____	_____	_____	_____	_____
6. Total Current Year Assessed Valuation Obtained from the County Clerk or Assessor (Tax Rate Form A, Line 1)	_____	_____	_____	_____	_____
7. Rate(s) to be Levied to Partially or Fully Recoup the Lost Revenue [(Line 5 / Line 6) x 100]	_____	_____	_____	_____	_____

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 No.

(Date)

(Print Name)

Purpose of Levy