



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Summary

(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 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 voter-approved increases.

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.

(Date) (Signature) (Print Name) (Telephone)

Proposed rate to be entered on tax books by County Clerk Based on Certification from the Political Subdivision:

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section. Lines: J AA BB

(Date) (County Clerk's Signature) (County) (Telephone)



**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

**Tax Rate 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 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)		(Prior Method)
		Real Estate		Personal		Single Rate
	Residential	Agricultural	Commercial	Property	Total	Calculation
1. <b>(20__ ) Current Year Assessed Valuation</b> 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. <b>Assessed Valuation of New Construction &amp; Improvements</b> 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. <b>Assessed Value of Newly Added Territory</b> Obtained from the County Clerk or County Assessor	_____	_____	_____	_____	_____	_____
4. <b>Assessed Value of Real Property that Changed Subclass from the Prior Year (Added to a New Subclass in the Current Year )</b> Obtained from the County Clerk or County Assessor	_____	_____	_____	_____	_____	_____
5. <b>Adjusted Current Year Assessed Valuation</b> (Line 1 - Line 2 - Line 3 - Line 4)	_____	_____	_____	_____	_____	_____
6. <b>(20__ ) Prior Year Assessed Valuation</b> Include the prior year locally assessed valuation obtained from the County Clerk, County Assessor or comparable office <u>finalized by the local board of equalization.</u> <i>Note:</i> 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. <b>Assessed Value in Newly Separated Territory</b> Obtained from the County Clerk or County Assessor	_____	_____	_____	_____	_____	_____
8. <b>Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year</b> Obtained from the County Clerk or County Assessor	_____	_____	_____	_____	_____	_____
9. <b>Assessed Value of Real Property that Changed Subclass from the Prior Year (Subtracted from the Previously Reported Subclass)</b> Obtained from the County Clerk or County Assessor	_____	_____	_____	_____	_____	_____
10. <b>Adjusted Prior Year Assessed Valuation</b> (Line 6 - Line 7 - Line 8 - Line 9)	_____	_____	_____	_____	_____	_____



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate 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 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 7 columns: (a) Residential, (b) Real Estate Agricultural, (c) Commercial, (d) Personal Property, Total, (Prior Method) Single Rate Calculation. Rows 11-21 include items like Percentage Increase in Adjusted Valuation, Increase in Consumer Price Index, Adjusted Prior Year Assessed Valuation, etc.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

(20\_ \_)

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

Name of Political Subdivision

Political Subdivision Code

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Table with 7 columns: (a) Residential, (b) Real Estate Agricultural, (c) Commercial, (d) Personal Property, Total, (Prior Method) Single Rate Calculation. Rows include: 22. Revenue Permitted 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, Calculate Revised Rate(s) section (28-37).



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate 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 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 columns: (a) Residential, (b) Real Estate Agricultural, (c) Commercial, (d) Personal Property, Total, (Prior Method) Single Rate Calculation. Rows include: Calculate Final Blended Rate (38-41), FOR INFORMATIONAL PURPOSES ONLY - Impact of the Multi Rate System (42-45), Blended Rate Calculation (46-61).



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form B

(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 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. New Proposition C Waiver

- Indicate whether the district obtained a new waiver to eliminate part or all of the required Proposition C Reduction.
- Attach a sample ballot or state the proposition posed exactly as it appeared on the ballot.

\_\_\_\_\_

- Also indicate the election results on the Proposition C Waiver

\_\_\_\_\_ (Yes) \_\_\_\_\_ (No)

6. 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 increase to an existing rate) (An "Increase to")

b. \_\_\_\_\_



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form B

(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 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).

Table with 5 columns: Residential, Agricultural, Commercial, Personal Property, Prior Method. Rows 7-16 detailing tax rate calculations and voter-approved increases.

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 or a temporary rate increase.

(If Line 8 > Line 15, Then Line 8, Otherwise Line 15)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form C

(20\_\_)

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

Name of Political Subdivision, Political Subdivision Code, Debt Service Purpose of Levy

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.

Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.

- 1. Total current year assessed valuation... 2. Amount required to pay debt service requirements... 3. Estimated costs of collection... 4. Reasonable reserve up to one year's payment... 5. Total required for debt service... 6. Anticipated balance at end of current calendar year... 7. Property tax revenue required for debt service... 8. Estimated revenue from state assessed property... 9. Revenue required from locally assessed property... 10. Computation of debt service tax rate... 11. Less Voluntary Reduction By Political Subdivision... 12. Actual rate to be levied for debt service purposes...

\* 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

(20\_ )

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 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, Commerical, Personal Property, Prior Method Single Rate. The first three columns are grouped under 'Real Estate'.

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 Summary, 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 Data 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 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 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: 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, 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, 10. Adjusted Prior Year Assessed Valuation.



**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

**Informational Tax Rate Data 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 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)		(Prior Method)
	Residential	Real Estate Agricultural	Commercial	Personal Property	Total	Single Rate Calculation
11. <b>Percentage Increase in Adjusted Valuation</b> of existing property in the current year over the prior year's assessed valuation [(Line 5 - Line 10) / Line 10 ] x 100	_____	_____	_____	_____	_____	_____
12. <b>Increase in Consumer Price Index</b> Certified by the State Tax Commission	_____	_____	_____	_____	_____	_____
13. <b>Adjusted Prior Year Assessed Valuation</b> (Line 10)	_____	_____	_____	_____	_____	_____
14. <b>(20_ _) Prior Year Voluntarily Reduced Rate in Non-Reassessment Year</b> (Informational Tax Rate Data Summary, Line A)	_____	_____	_____	_____	_____	_____
15. <b>Maximum Prior Year Adjusted Revenue Permitted from Locally Assessed Property</b> from property that existed in both years [(Line 13 x Line 14) / 100]	_____	_____	_____	_____	_____	_____
16. <b>Maximum Prior Year Revenue from State Assessed Property (before reductions).</b> Provided by the DESE & allocated to each subclass of real estate based on its % of assessed valuation.	_____	_____	_____	_____	_____	_____
17. <b>Total Adjusted Prior Year Revenue</b> (Line 15 + Line 16)	_____	_____	_____	_____	_____	_____
18. <b>Permitted Reassessment Revenue Growth</b> Enter <u>the lower</u> 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%.	_____	_____	_____	_____	_____	_____
19. <b>Additional Reassessment Revenue Permitted</b> (Line 17 x Line 18)	_____	_____	_____	_____	_____	_____
20. <b>Revenue Permitted in the Current Year</b> from property that existed in both years. (Line 17 + Line 19)	_____	_____	_____	_____	_____	_____
21. <b>Estimated Current Year Revenue from State Assessed Property (before reductions)</b> The school district should use it's best estimate for Line 21 (Total), which is allocated to each subclass of real estate based on its % of assessed valuation. (i.e. same amount as Line 16 (Total), Line 16 (Total) multiplied by the % increase in state assessed valuation per the State Tax Commission, or using the educated guess).  If Line 21 (Total) declines substantially from the amount on Line 16 (Total), please provide written documentation to the State Auditor's Office to explain the reasons for such difference.	_____	_____	_____	_____	_____	_____



**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

**Informational Tax Rate Data 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 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)		(Prior Method)
	Residential	Real Estate Agricultural	Commercial	Personal Property	Total	Single Rate Calculation
22. <b>Revenue Permitted from Existing Locally Assessed Property</b> (Line 20 - Line 21)	_____	_____	_____	_____	_____	_____
23. <b>Adjusted Current Year Assessed Valuation</b> (Line 5)	_____	_____	_____	_____	_____	_____
24. <b>Tax Rate Permitted Using Prior Method</b> Tax Rate Permitted Prior to HB 1150 & SB960 (Line 22 / Line 23 x 100)	_____	_____	_____	_____	_____	_____
25. <b>Limit Personal Property to the Prior Year Ceiling</b> [Lower of Line 24 (Personal Property) or Line 14 (Personal Property)]	_____	_____	_____	_____	_____	_____
26. <b>Maximum Authorized Levy</b> (Informational Tax Rate Data Summary, Line E)	_____	_____	_____	_____	_____	_____
27. <b>Limit to the Prior Year Maximum Authorized Levy</b> Enter the Rate for Prior Method Column on Line B of the Informational Tax Rate Data Summary [Lower of Line 24, Line 25 (for Personal Property only), or Line 26] <b>Calculate Revised Rate(s)</b>	_____	_____	_____	_____	_____	_____
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 <b>Note: Revision Can Not Increase Personal Property Rate</b> [(If Line 31 < or > 0 & Line 27 < Line 27 (Prior Method), Then Line 27, Otherwise 0)]	_____	_____	_____	_____	_____	_____
33. Current Year Adjusted Assessed Valuation of 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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**For School Districts Calculating a Separate Rate on Each SubClass of Property**

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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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	(a)	(b)	(c)	(d)	(Prior Method)
	Residential	Real Estate Agricultural	Commercial	Personal Property	Single Rate Calculation
<b>Calculate Final Blended Rate</b>					
38. Tax Revenue [(Line 1 x Line 37) / 100]	_____	_____	_____	_____	_____
39. Total Assessed Valuation [Line 1 (Total)]	_____	_____	_____	_____	_____
40. Final Blended Rate [(Line 38 (Total) / Line 39) x 100]	_____	_____	_____	_____	_____
41. Tax Rate(s) Permitted Calculated Pursuant to Article X, Section 22 and Section 137.073 RSMo. (Line 37)	_____	_____	_____	_____	_____
<b>Enter Rate(s) on the Informational Tax Rate Data Summary, Line B</b>					
-----					
<b>For Informational Purposes Only - Impact of the Multi Rate System</b>					
42. Revenue Calculated Using Multi Rate [(Line 41 x Line 1) / 100]	_____	_____	_____	_____	_____
43. Revenue Calculated Using Single Rate [Line 27 (Prior Method) x Line 1] / 100]	_____	_____	_____	_____	_____
44. Revenue Differences Using the Different Methods (Line 42 - Line 43)	_____	_____	_____	_____	_____
45. Percent Change (Line 44 / Line 43)	_____	_____	_____	_____	_____
<b>For Informational Purposes Only - Blended Rate Calculation</b>					
46. Tax Rate Ceiling (Info. Tax Rate Summary, Line F)	_____	_____	_____	_____	_____
47. Allowable Recoupment Rate (Tax Rate Summary, Line I)	_____	_____	_____	_____	_____
48. DESE Screen 6 Tax Rate Ceiling Including Recoupment (Line 46 + Line 47)	_____	_____	_____	_____	_____
49. Assessed Valuation (Line 1)	_____	_____	_____	_____	_____
50. Revenue from DESE Screen 6 Tax Rate Ceiling [(Line 48 x Line 49) / 100]	_____	_____	_____	_____	_____
51. Blended Tax Rate Ceiling to Report on DESE Screen 6 [Line 50 (Total) / Line 49 (Total) x 100]	_____	_____	_____	_____	_____
52. Voluntary Reduction (Tax Rate Summary, Line H)	_____	_____	_____	_____	_____
53. Unadjusted Levy (Line 48 - Line 52)	_____	_____	_____	_____	_____
54. Assessed Valuation (Line 1)	_____	_____	_____	_____	_____
55. Revenue from Unadjusted Levy [(Line 53 x Line 54) / 100]	_____	_____	_____	_____	_____
56. Blended Tax Rate from the Unadjusted Levy to Report on DESE Screen 6 [(Line 55 / Line 54) x 100]	_____	_____	_____	_____	_____
57. Prop C Reduction (Tax Rate Summary, Line G)	_____	_____	_____	_____	_____
58. Adjusted Levy (Line 53 - Line 57)	_____	_____	_____	_____	_____
59. Assessed Valuation (Line 1)	_____	_____	_____	_____	_____
60. Revenue from Adjusted Levy [Line 58 x Line 59 / 100]	_____	_____	_____	_____	_____
61. Blended Tax Rate from the Adjusted Levy to Report on DESE Screen 6 [(Line 60 / Line 59) x 100]	_____	_____	_____	_____	_____



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form B

(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 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. Informational Tax Rate Data 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. New Proposition C Waiver

- Indicate whether the district obtained a new waiver to eliminate part or all of the required Proposition C Reduction.
- Attach a sample ballot or state the proposition posed exactly as it appeared on the ballot.

\_\_\_\_\_

- Also indicate the election results on the Proposition C Waiver

\_\_\_\_\_ (Yes) \_\_\_\_\_ (No)

6. 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 increase to an existing rate)
(An "Increase to")

b. \_\_\_\_\_



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form B

(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 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.

Table with 5 columns: Residential, Agricultural, Commercial, Personal Property, Prior Method. Rows 7-16 detailing tax rate calculations and voter approved increases.

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 or a temporary rate increase.

(If Line 8 > Line 15, Then Line 8, Otherwise Line 15)



**Tax Rate Form G**  
**For School Districts With a Separate Rate on Each SubClass of Property**

(20\_\_)

\_\_\_\_\_  
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 preceding one to three year period 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 School District                      (Telephone)                      (Signature)

\_\_\_\_\_  
District Number                      (Date)                      (Print Name)

\_\_\_\_\_  
Purpose of Levy



**Tax Rate Form G**  
**For School Districts With a Separate Rate on Each SubClass of Property**

(20\_\_)

\_\_\_\_\_  
 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 15 FOR THE THIRD OR OLDER PRIOR YEAR (IF APPLICABLE)  
 MAKE A COPY OF THIS PAGE FOR CALCULATING A RECOUPMENT OF THE FOURTH OR OLDER PRIOR YEAR(S)**

	Real Estate			Personal	
	Residential	Agricultural	Commercial	Property	Total
<b>1. Revised Locally Assessed Valuation</b> After the changes to 20__ tax rate(s) have been made. (Revised Tax Rate Form A, Line 1)	_____	_____	_____	_____	_____
<b>2. Revised Tax Rate Ceiling</b> After the revision to the assessed valuation was made. (Revised Tax Rate Summary, Line F)	_____	_____	_____	_____	_____
<b>3. Revised Permissible Locally Assessed Tax Revenue</b> [(Line 1 x Line 2) / 100]	_____	_____	_____	_____	_____
<b>4. Revised Locally Assessed Valuation</b> (Line 1)	_____	_____	_____	_____	_____
<b>5. Original Tax Rate Ceiling</b> (Certified) (Original Tax Rate Summary, Line F)	_____	_____	_____	_____	_____
<b>6. Total Locally Assessed Tax Revenue Actually Produced</b> [(Line 4 x Line 5) / 100]	_____	_____	_____	_____	_____
<b>7. Revenue Loss Due to Local Assessment Reductions</b> (Line 3 - Line 6)	_____	_____	_____	_____	_____
<b>8. Estimated Lost Revenue from State Assessed Property Due to Revised Rates or State Assessment Reductions</b> This amount <u>must</u> be estimated by the District.	_____	_____	_____	_____	_____
<b>9. Total Lost Revenue to be Recouped</b> (Line 7 + Line 8)	_____	_____	_____	_____	_____
<b>10. Limit the Total Lost Revenue (Line 9) to Zero</b> (If Line 9 < 0, Then 0, Otherwise Line 9)	_____	_____	_____	_____	_____
<b>11. Difference Due to Limiting Loss to Zero</b> (Allocate Difference to Subclass if Line 10 > 0) [Line 9 (Total) - Line 10 (Total)]	_____	_____	_____	_____	_____
<b>12. Revised Locally Assessed Valuation of Subclass If Line 10 &gt; 0</b> (Line 1 IF Line 10 > 0)	_____	_____	_____	_____	_____
<b>13. Relative Ratio of Line 12</b> Ratio of assessed valuation of each subclass to the total. [Line 12 / Line 12 (Total)]	_____	_____	_____	_____	_____
<b>14. Allocate the Difference on Line 11 Based on the Relative Ratio on Line 13</b> [Line 11 (Total) x Line 13]	_____	_____	_____	_____	_____
<b>15. Total (20__) Lost Revenue Allowed to be Recouped</b> (Line 10 + Line 14)	_____	_____	_____	_____	_____



**Tax Rate Form G**  
**For School Districts With a Separate Rate on Each SubClass of Property**

(20\_\_)

\_\_\_\_\_  
 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 15 FOR THE SECOND PRIOR YEAR (IF APPLICABLE)**

	<u>Real Estate</u>			<u>Personal</u>	
	<u>Residential</u>	<u>Agricultural</u>	<u>Commercial</u>	<u>Property</u>	<u>Total</u>
<b>1. Revised Locally Assessed Valuation</b> After the changes to 20__ tax rate(s) have been made. (Revised Tax Rate Form A, Line 1)	_____	_____	_____	_____	_____
<b>2. Revised Tax Rate Ceiling</b> After the revision to the assessed valuation was made. (Revised Tax Rate Summary, Line F)	_____	_____	_____	_____	_____
<b>3. Revised Permissible Locally Assessed Tax Revenue</b> [(Line 1 x Line 2) / 100]	_____	_____	_____	_____	_____
<b>4. Revised Locally Assessed Valuation</b> (Line 1)	_____	_____	_____	_____	_____
<b>5. Original Tax Rate Ceiling</b> (Certified) (Original Tax Rate Summary, Line F)	_____	_____	_____	_____	_____
<b>6. Total Locally Assessed Tax Revenue Actually Produced</b> [(Line 4 x Line 5) / 100]	_____	_____	_____	_____	_____
<b>7. Revenue Loss Due to Local Assessment Reductions</b> (Line 3 - Line 6)	_____	_____	_____	_____	_____
<b>8. Estimated Lost Revenue from State Assessed Property Due to Revised Rates or State Assessment Reductions</b> This amount <u>must</u> be estimated by the District.	_____	_____	_____	_____	_____
<b>9. Total Lost Revenue to be Recouped</b> (Line 7 + Line 8)	_____	_____	_____	_____	_____
<b>10. Limit the Total Lost Revenue (Line 9) to Zero</b> (If Line 9 < 0, Then 0, Otherwise Line 9)	_____	_____	_____	_____	_____
<b>11. Difference Due to Limiting Loss to Zero</b> (Allocate Difference to Subclass if Line 10 > 0) [Line 9 (Total) - Line 10 (Total)]	_____	_____	_____	_____	_____
<b>12. Revised Locally Assessed Valuation of Subclass If Line 10 &gt; 0</b> (Line 1 IF Line 10 > 0)	_____	_____	_____	_____	_____
<b>13. Relative Ratio of Line 12</b> Ratio of assessed valuation of each subclass to the total. [Line 12 / Line 12 (Total)]	_____	_____	_____	_____	_____
<b>14. Allocate the Difference on Line 11 Based on the Relative Ratio on Line 13</b> [Line 11 (Total) x Line 13]	_____	_____	_____	_____	_____
<b>15. Total (20__) Lost Revenue Allowed to be Recouped</b> (Line 10 + Line 14)	_____	_____	_____	_____	_____



**Tax Rate Form G**  
**For School Districts With a Separate Rate on Each SubClass of Property**

(20\_\_)

\_\_\_\_\_  
 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 15 FOR THE PRIOR YEAR (IF APPLICABLE)

	Real Estate			Personal Property	Total
	Residential	Agricultural	Commercial		
<b>1. Revised Locally Assessed Valuation</b> After the changes to 20__ tax rate(s) have been made. (Revised Tax Rate Form A, Line 1)	_____	_____	_____	_____	_____
<b>2. Revised Tax Rate Ceiling</b> After the revision to the assessed valuation was made. (Revised Tax Rate Summary, Line F)	_____	_____	_____	_____	_____
<b>3. Revised Permissible Locally Assessed Tax Revenue</b> [(Line 1 x Line 2) / 100]	_____	_____	_____	_____	_____
<b>4. Revised Locally Assessed Valuation</b> (Line 1)	_____	_____	_____	_____	_____
<b>5. Original Tax Rate Ceiling</b> (Certified) (Original Tax Rate Summary, Line F)	_____	_____	_____	_____	_____
<b>6. Total Locally Assessed Tax Revenue Actually Produced</b> [(Line 4 x Line 5) / 100]	_____	_____	_____	_____	_____
<b>7. Revenue Loss Due to Local Assessment Reductions</b> (Line 3 - Line 6)	_____	_____	_____	_____	_____
<b>8. Estimated Lost Revenue from State Assessed Property Due to Revised Rates or State Assessment Reductions</b> This amount <u>must</u> be estimated by the District.	_____	_____	_____	_____	_____
<b>9. Total Lost Revenue to be Recouped</b> (Line 7 + Line 8)	_____	_____	_____	_____	_____
<b>10. Limit the Total Lost Revenue (Line 9) to Zero</b> (If Line 9 < 0, Then 0, Otherwise Line 9)	_____	_____	_____	_____	_____
<b>11. Difference Due to Limiting Loss to Zero</b> (Allocate Difference to Subclass if Line 10 > 0) [Line 9 (Total) - Line 10 (Total)]	_____	_____	_____	_____	_____
<b>12. Revised Locally Assessed Valuation of Subclass If Line 10 &gt; 0</b> (Line 1 IF Line 10 > 0)	_____	_____	_____	_____	_____
<b>13. Relative Ratio of Line 12</b> Ratio of assessed valuation of each subclass to the total. [Line 12 / Line 12 (Total)]	_____	_____	_____	_____	_____
<b>14. Allocate the Difference on Line 11 Based on the Relative Ratio on Line 13</b> [Line 11 (Total) x Line 13]	_____	_____	_____	_____	_____
<b>15. Total (20__) Lost Revenue Allowed to be Recouped</b> (Line 10 + Line 14)	_____	_____	_____	_____	_____



**Tax Rate Form G**  
**For School Districts With a Separate Rate on Each SubClass of Property**

(20\_\_)

\_\_\_\_\_  
 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	
<b>16. Total Revenue Loss Allowed to be Recouped</b> (Summation of Line 15 for Each Year Recouping)	_____	_____	_____	_____	_____
<b>17. Total Revenue Desired to Recoup in Current Year</b> (Do Not Enter Less than Line 15 of the Third Prior Year Nor More than Line 16)	_____	_____	_____	_____	_____
<b>18. Estimated Amount of Current Collections from State Assessed Property for Recoupment of Loss</b> <u>Must be estimated by the District</u>	_____	_____	_____	_____	_____
<b>19. Amount to be Recouped from Locally Assessed Property</b> (Line 17 - Line 18)	_____	_____	_____	_____	_____
<b>20. Total Current Year (20__) Locally Assessed Property</b> [Current (20__) Tax Rate Form A, Line 1]	_____	_____	_____	_____	_____
<b>21. Rate(s) to be Levied to Partially or Fully Recoup the Loss</b> [(Line 19 / Line 20) x 100] Enter these rates on the current year (20__) Tax Rate Summary, Line I	=====	=====	=====	=====	=====

**Complete lines 22 and 23 IF Line 17 is less than Line 16  
 Form H will Need to be Completed to Continue this Recoupment in the 2nd or 3rd Year**

<b>22.</b> Portion of revenue on Line 15 for 2nd prior year 20__ reserved for second year of recoupment	_____
<b>23.</b> Portion of revenue on Line 15 for prior year 20__ reserved for second or third year of recoupment	_____



# Tax Rate Form H

(20\_\_)

## For 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.

### CALCULATION OF SECOND AND/OR THIRD YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)

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

#### COMPUTATION OF RECOUPMENT RATE

	Residential	Agricultural	Commercial	Personal	Total
<b>1. Total Revenue Lost Due to Assessment Reductions</b> (Prior Year 20__ Tax Rate Form G, Line 16)	_____	_____	_____	_____	_____
<b>2. Revenue Recouped in Prior Year(s)</b> ____ Year					
a. Assessed Valuation (Locally Assessed Only)	_____	_____	_____	_____	_____
b. Recoupment Rate (Certified)	_____	_____	_____	_____	_____
c. Revenue Recouped [(Line 2a x Line 2b) / 100]	_____	_____	_____	_____	_____
d. Revenue Recouped from State Assessed Property ____ Year	_____	_____	_____	_____	_____
e. Assessed Valuation (Locally Assessed Only)	_____	_____	_____	_____	_____
f. Recoupment Rate (Certified)	_____	_____	_____	_____	_____
g. Revenue Recouped [(Line 2e x Line 2f) / 100]	_____	_____	_____	_____	_____
h. Revenue Recouped from State Assessed Property	_____	_____	_____	_____	_____
<b>3. Total Revenue Recouped in Prior Year(s)</b> (Line 2c + Line 2d + Line 2g + Line 2h)	_____	_____	_____	_____	_____
<b>4. Revenue Remaining to be Recouped</b> (Line 1 - Line 3)	_____	_____	_____	_____	_____
<b>5. Revenue Desired to be Recouped in the Current Year</b> 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)	_____	_____	_____	_____	_____
<b>6. Estimated Amount of Current Collections from State Assessed Property for Recoupment Loss</b> This amount <u>MUST BE</u> estimated by the District.	_____	_____	_____	_____	_____
<b>7. Revenue to be Recouped from Locally Assessed Property in the Current Year</b> (Line 5 - Line 6)	_____	_____	_____	_____	_____
<b>8. Total Current Year Assessed Valuation</b> Obtained from the County Clerk or Assessor (Tax Rate Form A, Line 1)	_____	_____	_____	_____	_____
<b>9. Rate(s) to be Levied to Partially or Fully Recoup the Lost Revenue</b> [(Line 7 / Line 8) x 100] Enter these rates on the Current Year Tax Rate Summary, Line I.	_____	_____	_____	_____	_____

#### 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