



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Summary

(20__)

For SCHOOL DISTRICTS Levying a Single Rate on ALL 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. The information on the Informational Tax Rate Data 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).

For Political Subdivision Use in Calculating its Tax Rate

- A. Prior Year Tax Rate Ceiling as defined in Chapter 137 RSMo. Revised if the Prior Year Data Changed or a Voluntary Reduction was taken in a Non-Reassessment Year. (Prior Year Tax Rate Summary, Line F minus Line H in Odd Numbered Year) (Prior Year Tax Rate Summary, Line F in Even Numbered Year)
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 (Tax Rate Form A, Line 22)
C. Amount of Rate Increase Authorized by Voters (If Same Purpose) Greater of the Voter Approved Increase or Voter Approved Increase Adjusted to provide the revenue available if applied to the prior assessment & increased by the CPI%. (Tax Rate Form B, Line 16) OR Increase to the Total Operating Levy up to \$2.75 per Amendment 2, If Applicable. Date the School Board Decided to Use Amend. 2 (if using Amend. 2).
D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling [Line B (if no election), Otherwise Line C (if there was an election)]
E. Maximum Authorized Levy Greater of the 1984 rate or most recent voter approved rate [Greater of Prior Year Line E or Current Year Line D (if there was an election), Otherwise Prior Year Line E]
F. Current Year Tax Rate Ceiling (Lower of Line D or E) Maximum Legal Rate to Comply with Missouri Laws
G1. Less Required Proposition C (Sales Tax) Reduction taken from Tax Rate Ceiling (Line F), If Applicable Circle the type of waiver your district has Full Partial No Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver.
G2. Less 20% Required Reduction 1st Class Charter County School District NOT Submitting an Estimate Non-Binding Tax Rate to the County(ies) taken from Tax Rate Ceiling (Line F).
H. Less Voluntary Reduction By School District taken from Tax Rate Ceiling (Line F). WARNING: A VOLUNTARY REDUCTION TAKEN IN AN EVEN-NUMBERED YEAR WILL LOWER THE TAX RATE CEILING FOR THE FOLLOWING YEAR
I. Plus Allowable Recoupment Rate added to the Tax Rate Ceiling (Line F). If Applicable (Attach Form G or H)
J. Tax Rate To Be Levied (Line F - Line G1 - Line G2 - Line H + Line I)
AA. Rate To Be Levied For Debt Service If Applicable (Tax Rate Form C, Line 12)
BB. Additional Special Purpose Rate Authorized By Voters After the Prior Year Tax Rates Were Set. Greater of the Voter Approved Increase or Voter Approved Increase Adjusted to provide the revenue available if applied to prior year assessment & increased by CPI%. (Tax Rate Form B, Line 16 if a Different Purpose)

CERTIFICATION

I, the undersigned, (Office) of (School District) levying a rate in County(ies) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best knowledge and belief. Please complete Line G - BB, sign this form, and return to the County Clerk(s) for final certification.

Form with fields for Date, Signature, Print Name, and Telephone.

Proposed rate to be entered on tax books by County Clerk

Based on Certification from the Political Subdivision: Lines J AA BB

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 this section.

Form with fields for Date, County Clerk's Signature, County, and Telephone.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

(20__)

For SCHOOL DISTRICTS Levying a Single Rate on ALL 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.

1. (20__) Current Year Assessed Valuation

Include the current locally assessed valuation obtained from the County Clerk, County Assessor, or comparable office finalized by the local board of equalization.

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

2. Assessed Valuation of New Construction and Improvements

2(a) - Obtained from the County Clerk or County Assessor

2(b) - Increase in Personal Property. Use the formula listed under Line 2(b).

(a) _____	+	(b) _____	=	_____
(Real Estate)		Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is Negative, Enter Zero		(Total)

3. Assessed Value of Newly Added Territory

Obtained from the County Clerk or County Assessor.

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

4. Adjusted Current Year Assessed Valuation

[Line 1 (Total) - Line 2 (Total) - Line 3 (Total)]

5. (20__) Prior Year Assessed Valuation

Include prior year locally assessed valuation obtained from the County Clerk, County Assessor, or comparable office finalized by the local board of equalization.

Note: 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 this year's Tax Rate Summary, Line A.

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

6. Assessed Value of Newly Separated Territory

Obtained from the County Clerk or County Assessor.

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

7. Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year

Obtained from the County Clerk or County Assessor.

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

8. Adjusted Prior Year Assessed Valuation

[Line 5 (Total) - Line 6 (Total) - Line 7 (Total)]



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

(20__)

For SCHOOL DISTRICTS Levying a Single Rate on ALL 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 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).

For Political Subdivision Use in Calculating its Tax Rate

- 9. Percentage Increase in Adjusted Valuation of existing property in the current year over the prior year's assessed valuation. [(Line 4 - Line 8) / Line 8] x 100
10. Increase in Consumer Price Index as Certified by the State Tax Commission.
11. Adjusted Prior Year Assessed Valuation (Line 8)
12. (20__) Tax Rate Ceiling From Prior Year (Tax Rate Summary, Line A)
13. Maximum Prior Year Adjusted Revenue from Locally Assessed Property that existed in both years [(Line 11 x Line 12)/100]
14. Maximum Prior Year Revenue from State Assessed Property (before reductions) Provided by the Department of Elementary & Secondary Education.
15. Total Adjusted Prior Year Revenue (Line 13 + Line 14)
16. Permitted Reassessment Revenue Growth The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a zero for Line 16 purposes. Do not enter less than 0 or more than 5%.
17. Additional Revenue Permitted (Line 15 x Line 16)
18. Total Revenue Permitted in Current Year from property that existed in both years. (Line 15 + Line 17)
19. Estimated Current Year Revenue from State Assessed Property (before reductions) The school district should use its best estimate. (i.e. same amount as Line 14, current year's Line 14 multiplied by the percentage increase in state assessed valuation per the State Tax Commission, or using the best educated guess)
If this amount declines substantially from the amount on Line 14, please provide written documentation to explain the reasons for such difference.
20. Revenue Permitted from Existing Locally Assessed Property * (Line 18 - Line 19)
21. Adjusted Current Year Assessed Valuation (Line 4)
22. Maximum Tax Rate Permitted by Article X, Section 22 and Section 137.073 RSMo. [(Line 20 / Line 21) x 100] Round a fraction to the nearest one/one hundredth of a cent. Enter this rate on Tax Rate Summary, Line B.

Horizontal lines for data entry corresponding to items 9-22.

* To compute the total property tax revenues BILLED for the current year (including revenues from all new construction & improvements & annexed property), multiply Line 1 by the rate on Line 22 and divide by 100. The property tax revenues BILLED would be used in estimating budgeted revenues.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form B

(20__)

For SCHOOL DISTRICTS Levying a Single Rate on ALL 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 the 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 (If no sunset clause in ballot, leave blank)

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.

Indicate the election results on the Proposition C Waiver

_____ (Yes) _____ (No)

6. Amount of Increase Approved by Voters

(An "Increase/Decrease of" or an "Increase/Decrease by")

OR

(a) _____

Stated Rate Approved by Voters

(An "Increase/Decrease to")

(b) _____



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form B

(20__)

For SCHOOL DISTRICTS Levying a Single Rate on ALL 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 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).

For Political Subdivision Use in Calculating its Tax Rate

7. 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)

8. Voter Approved Increased Tax Rate to Adjust (If an "Increase of" ballot, Line 6a + Line 7. If an "Increase to" ballot, Line 6b)

9. Adjusted Prior Year Assessed Valuation (Tax Rate Form A, Line 8)

10. Maximum Prior Year Adjusted Revenue from property that existed in both years (Line 8 x Line 9 /100)

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

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

13. Total Revenue Allowed from the Additional Voter Approved Increase from property that existed in both years (Line 10 + Line 12)

14. Adjusted Current Year Assessed Valuation (Form A, Line 4)

15. Adjusted Voter Approved Increased Tax Rate This rate will allow the same revenue as applying the Voter Approved Increase Rate (Line 8) to the Prior Year Assessed Value (Line 9) Increased by the CPI (Line 11). (Line 13 / Line 14 x 100)

16. 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 8) or the adjusted voter approved increase (Line 15) 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 11). 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 Levying a Single Rate on ALL PROPERTY

		Debt Service
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.

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** obtained from the County Clerk or Assessor.
(Tax Rate Form A, Line 1 Total) _____
2. **Amount required to pay debt service requirements during the next calendar year**
(i.e. Assuming the current year is Year 1, use January - December (Year 2) payments to complete the (Year 1) Form C).
Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agent or paying agent due during the next calendar year. _____
3. **Estimated costs of collection (collector fees & commissions and Assessment Fund withholdings) and anticipated delinquencies.**
Experience in prior years is the best guide for estimating un-collectible taxes.
(Usually 2% to 10% of Line 2 above) _____
4. **Reasonable reserve up to one year's payment**
(i.e. Assuming the current year is Year 1, use January - December (Year 3) payments to complete the (Year 1) Form C).
It is important that the Debt Service Fund have sufficient reserves to prevent any default on the bonds.
Include payments for the year following the next calendar year accounted for on Line 2. _____
5. **Total required for debt service** (Line 2 + Line 3 + Line 4) _____
6. **Anticipated balance at end of current calendar year.**
Show the anticipated bank or fund balance at December 31st of this year (this will equal the current balance minus the amount of any principal or interest due before December 31st plus any estimated investment earning due before December 31st). Do not add the anticipated collections of this tax into this amount. _____
7. **Property tax revenue required for debt service** (Line 5 - Line 6)
Line 6 is subtracted from Line 5 because the debt service fund is only allowed to have the payments required for the next calendar year (Line 2) and the reasonable reserve of the following year's payment (Line 4). Any current balance in the fund is already available to meet these requirements so it is revenues required for Debt Service Purposes. _____
8. **Estimated revenue from state assessed property for debt service for the next calendar year (January - December)** - Must be estimated by the school district. In most instances a good estimate would be the same amount as the state assessed revenues actually placed in the Debt Service Fund in the prior year. _____
9. **Revenue required from locally assessed property for debt service**
(Line 7 - Line 8) _____
10. **Computation of debt service tax rate** [(Line 9 / Line 1) x 100]
Round a fraction to the nearest one/one hundredth of a cent. _____
11. **Less Voluntary Reduction By School District** _____
12. **Actual rate to be levied for debt service purposes** * (Line 10 - Line 11)
Enter this rate on Line AA of the Tax Rate Summary.

* 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

(20__)

For SCHOOL DISTRICTS Levying a Single Rate on ALL 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, Form A, and/or Form B 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.

Based on Prior Year Tax Rate Ceiling as if No Voluntary Reductions were Taken

Informational Tax Rate Summary Information

- A. Prior Year Tax Rate Ceiling (Prior Year Informational Tax Rate Data, Line F)
B. Current Year Rate Computed (Informational Tax Rate Form A, Line 22 below)
C. Amount of Increase Authorized by Voters for Current Year (Informational Tax Rate Form B, Line 16 below)
D. Rate to Compare to Maximum Authorized Levy [Line B (if no election), Otherwise Line C (if there was an election)]
E. Maximum Authorized Levy [Greater of Prior Year Line E or Current Year Line D (if there was an election), Otherwise Prior Year Line E]
F. Tax Rate Ceiling if No Voluntary Reductions were Taken in a Prior Even Numbered Year (Lower of Line D or E)

Informational Tax Rate Form A, Page 2 Information

- 9. Percentage Increase in Adjusted Valuation [(Tax Rate Form A, Line 4 - Line 8) / Line 8 x 100]
10. Increase in Consumer Price Index as Certified by the State Tax Commission.
11. Adjusted Prior Year Assessed Valuation (Tax Rate Form A, Line 8)
12. (20__) Tax Rate Ceiling From Prior Year (Informational Tax Rate Summary, Line A from above)
13. Maximum Prior Year Adjusted Revenue from Locally Assessed Property that existed in both years. [(Line 11 x Line 12) / 100]
14. Maximum Prior Year Adjusted Revenue from State Assessed Property (before reductions). Provided by DESE
15. Total Adjusted Prior Year Revenue (Line 13 + Line 14)
16. Permitted Reassessment Revenue Growth
The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%.
A negative figure on Line 9 is treated as a zero for Line 16 purposes. Do not enter less than 0, nor more than 5%.
17. Additional Reassessment Revenue Permitted (Line 15 x Line 16)
18. Total Revenue Permitted in Current Year from property that existed in both years. (Line 15 + Line 17)
19. Estimated Current Year Revenue from State Assessed Property (before reductions) estimated by school district
20. Revenue Permitted from Existing Locally Assessed Property (Line 18 - Line 19)
21. Adjusted Current Year Assessed Valuation (Form A, Line 4)
22. Maximum Tax Rate Permitted by Article X, Section 22 and Section 137.073 RSMo. If No Voluntary Reduction was Taken [(Line 20 / Line 21) x 100]

Informational Tax Rate Form B, Page 2 Information

- 7. Prior Year Tax Rate Ceiling to Apply Voter Approved Increase to. (Informational Tax Rate Summary, Line A if Increase to an Existing Rate, Otherwise 0)
8. Voter Approved Increased Tax Rate to Adjust (If an "Increase of" ballot, Tax Rate Form B, Line 6a + Line 7. If an "Increase to" ballot, Tax Rate Form B, Line 6b)
9. Adjusted Prior Year Assessed Valuation (Tax Rate Form A, Line 8)
10. Maximum Prior Year Adjusted Revenue from property that existed in both years. (Line 8 x Line 9 / 100)
11. Consumer Price Index (CPI) as Certified by the State Tax Commission.
12. Permitted Revenue Growth for CPI (Line 10 x Line 11)
13. Total Revenue Allowed from the Additional Voter Approved Increase from property that existed in both years. (Line 10 + Line 12)
14. Adjusted Current Year Assessed Valuation (Tax Rate Form A, Line 4)
15. Adjusted Voter Approved Increased Tax Rate (Line 13 / Line 14 x 100)
16. Amount of Rate Increase Authorized by Voters for the Current Year (If Line 8 > Line 15, then Line 8, Otherwise, Line 15)



Tax Rate Form G
For School Districts Levying a Single Rate on ALL PROPERTY

(20__)

 Name of School District

 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 on the accompanying forms is true and accurate to the best of my knowledge and belief.

 Name of School District

 (Telephone)

 (Signature)

 District Number

 (Date)

 (Printed Name)

 Purpose of Levy



Tax Rate Form G
For School Districts Levying a Single Rate on ALL PROPERTY

(20__)

 Name of School District

 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)

NOTE: LIST ADDITIONAL PRIOR YEARS IN SEPARATE COLUMNS IF NEEDED.

	Prior Year (2)	Second Prior Year (2)	Third Prior Year (2)
1. Revised Locally Assessed Valuation After the changes to prior year(s) (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 Locally Assessed Tax Revenue [(Line 1 x Line 2)/100]	_____	_____	_____
4. Revised Locally Assessed Valuation (Line 1)	_____	_____	_____
5. Original Tax Rate Ceiling (certified) (Original Tax Rate Summary, Line F)	_____	_____	_____
6. Total Locally Assessed Tax Revenue Actually Produced [(Line 4 x Line 5)/100]	_____	_____	_____
7. Revenue Loss Due to Local Assessment Reduction (Line 3 - Line 6)			_____
8. Estimated Lost Revenue from State Assessed Property Due to Revised Rates or State Assessment Reductions This amount <u>must</u> be estimated by the District			_____
9. Total Lost Revenue Allowed to be Recouped (Line 7 + Line 8)			_____
10. Total Revenue Loss (Total of Line 9)			_____
11. Revenue Desired to Recoup in Current Year Revenue the District chooses to recoup in the current year. (Do Not Enter Less than Line 9 for the Oldest Prior Year (20__)) Nor More than Line 10)			_____
12. Estimated Amount of Current Collections from State Assessed Property for Recoupment of Loss This amount <u>must</u> be estimated by the District.			_____
13. Amount to be Recouped from Locally Assessed Property (Line 11 - Line 12)			_____
14. Total Current Year (20__) Locally Assessed Valuation [Current (20__) Tax Rate Form A, Line 1]			_____
15. Rate to be Levied to Partially or Fully Recoup the Loss (Line 13 / Line 14 x 100) Enter this rate on the current year (20__) Tax Rate Summary, Line I.			=====

Complete lines 16 and 17 IF Line 11 is less than Line 10
Form H will Need to be Completed to Continue this Recoupment in the 2nd & / or 3rd Year

16. Portion of revenue on Line 9 for second prior year (20__) reserved for second year of recoupment	_____
17. Portion of revenue on Line 9 for prior year (20__) reserved for second or third year of recoupment	_____



Tax Rate Form H
For School Districts Levying a Single Rate on ALL PROPERTY

(20__)

 Name of School District

 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, Form G must have been completed in a prior year.

COMPUTATION OF RECOUPMENT RATE

	Total
1. Total Revenue Lost Due to Assessment Reductions (Tax Rate Form G, Line 10)	_____
2. Revenue Recouped in Prior Year(s)	
____ 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	_____
3. Total Revenue Recouped in Prior Year(s) (Line 2c + Line 2d + Line 2g + Line 2h)	_____
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. For example, if the recoupment rate is being computed for 2006, the revenue lost from 2003 must be recouped or waived.	_____
6. Revenue that will be recouped from State Assessed Property in the Current Year	_____
7. Revenue to be Recouped from Locally Assessed Property in the Current Year (Line 5 - Line 6)	_____
8. Total Current Year Assessed Valuation Obtained from the County Clerk or Assessor (Tax Rate Form A, Line 1)	_____
9. Rate(s) to be Levied to Partially or Fully Recoup the Lost Revenue [(Line 7 / Line 8) 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