



WHERE COMMUNITY AND SPIRIT MEET®

CITY OF KIRKWOOD

Property Tax Certification

2016

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Property Tax Certification

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Calendar Year 2015 Property Tax Rates

<u>Taxing Authority</u>	<u>Residential</u>		<u>Commercial</u>		<u>Personal Property</u>		
		<u>%</u>		<u>%</u>		<u>%</u>	
Kirkwood School District	4.1377	0.55		5.7072	0.62	4.8845	0.58
Special School District	1.2348	0.16		1.2348	0.13	1.2348	0.15
City of Kirkwood	0.6000	0.08		0.6160	0.07	0.6240	0.07
Kirkwood Library	0.3030	0.04		0.3080	0.03	0.3550	0.04
Metro Zoo Museum District	0.2777	0.04		0.2777	0.03	0.2777	0.03
St Louis Community College	0.2176	0.03		0.2176	0.02	0.2176	0.03
County General	0.2060	0.03		0.2050	0.02	0.2090	0.02
County Health Fund	0.1380	0.02		0.1370	0.01	0.1400	0.02
Roads and Bridges	0.1030	0.01		0.1030	0.01	0.1050	0.01
Sheltered Workshop	0.0880	0.01		0.0880	0.01	0.0900	0.01
Metropolitan Sewer District	0.0876	0.01		0.0876	0.01	0.0876	0.01
Sewers - Deer Creek	0.0830	0.01		0.0850	0.01	0.0930	0.01
County Park Maintenance	0.0490	0.01		0.0490	0.01	0.0500	0.01
State of Missouri	0.0300	0.00		0.0300	0.00	0.0300	0.00
County Bond Retirement	0.0190	0.00		0.0190	0.00	0.0190	0.00
Total Tax Rate	7.5744	1.0000		9.1649	1.0000	8.4172	1.0000

City of Kirkwood

Residential Property Tax Rates

	<u>2015 Rate</u>	<u>Kirkwood 2016</u>	<u>Kirkwood 2015</u>
Property Tax Rate (cents)	7.5744	61.3	60
Appraised	100,000	100,000	100,000
Assessed (19%)	19,000	19,000	19,000
Total Tax	1,439	116	114

Appraised	<u>Kirkwood 2016</u>	<u>Kirkwood 2015</u>	Difference
200,000	232	228	4.00
300,000	348	342	6.00
400,000	464	456	8.00
500,000	580	570	10.00
600,000	696	684	12.00

City of Kirkwood Property Proposed Tax Rates

		Residential	Commercial	Personal Property	Estimated Revenue	2015 Actual Revenue	Difference
Police & Fire Pension							
2016		11.8	14.0	17.2	937,329	936,135	1,194
2015		11.7	12.9	17.2			
Debt Service							
2016		6.7	6.7	6.7	494,888	508,026	(13,138)
2015		6.7	6.7	6.7			
General Government							
2016		29.6	29.7	26.3	2,162,185	2,176,950	(14,765)
2015		28.8	28.8	26.4			
Parks							
2016		13.2	13.3	11.9	966,146	966,862	(716)
2015		12.8	13.2	12.1			
2016	Total	61.3	63.7	62.1	4,560,548	4,587,973	(27,425)
2015	Total	60.0	61.6	62.4			
Difference		1.3	2.1	(0.3)			(27,425)

Kirkwood Assessed Valuation

		Residential	Commercial	Personal Property
2016		551,323,540	110,672,600	76,642,560
2015		556,679,190	110,943,140	76,642,560
Difference		(5,355,650)	(270,540)	-

Special Business District

					Estimated	2015	Difference
Special Business District		Residential	Commercial	Personal Property	Revenue	Revenue	
2016		n/a	42.4	n/a	144,740	142,795	1,945
2015		n/a	40.5	n/a			
Difference			1.9				

Special Business District		Residential	Commercial
2016			32,937,500.0
2015			32,990,530.0
Difference			(53,030.0)

Kirkwood Public Library

					Estimated	2015	Difference
Library		Residential	Commercial	Personal Property	Revenue	Revenue	
2016		30.7	34.0	35.5	2,297,086	2,158,294	138,792
2015		30.3	30.8	35.5			
Difference		0.4	3.2	-			

Kirkwood Public Library

Library		Residential	Commercial	Personal Property
2016		545,224,650	93,533,710	74,195,746
2015		550,593,430	93,831,630	74,195,746
Difference		(5,368,780)	(297,920)	-



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/17/2016

Tax Rate Summary

(2016)

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

City of Kirkwood 09-096-0045 General Revenue
Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the County Clerk.

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 columns: Real Estate (Residential, Agriculture, Commercial), Personal Property, Prior Method Single Rate. Rows include: A. Prior Year Tax Rate Ceiling, B. Current Year Rate Computed, C. Amount of Rate Increase Authorized by Voters for Current Year, D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling, E. Maximum Authorized Levy, F. Current Year Tax Rate Ceiling, G. Less Required Sales Tax Reduction, G. 2. Less 20% Required Reduction 1st Class Charter County Political Subdivision NOT Submitting an Estimate Non-Binding Tax Rate, H. Less Voluntary Reduction By Political Subdivision, I. Plus Allowable Recoupment Rate, J. Tax Rate To Be Levied, AA. Rate to be Levied For Debt Service, BB. Additional Special Purposed Rate Authorized By Voters.

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

8/17/2016 (2016)

Tax Rate Form A

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

City of Kirkwood 09-096-0045 General Revenue
Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the County Clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

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, Commercial), (c) Personal Property, (d) Total, and (Prior Method) Single Rate Calculation. Rows include: 1. (2016) Current Year Assessed Valuation, 2. Assessed Valuation of New Construction & Improvements, 3. Assessed Value of Newly Added Territory, 4. Assessed Value of Real Property that Changed Subclass from the Prior Year and Was Added to a New Subclass in the Current Year, 5. Adjusted Current Year Assessed Valuation, 6. (2015) Prior Year Assessed Valuation, 7. Assessed Value in Newly Separated Territory, 8. Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year, 9. Assessed Value of Real Property that Changed Subclass from the Prior Year and Was Subtracted from the Previously Reported Subclass, 10. Adjusted Prior Year Assessed Valuation.



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8/17/2016
(2016)

Tax Rate Form A

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

City of Kirkwood 09-096-0045 General Revenue
 Name of Political Subdivision Political Subdivision Code Purpose of Levy

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	(a)	(b)	(c)	(d)	Total	(Prior Method) Single Rate Calculation
	Residential	Real Estate Agricultural	Commercial	Personal Property		
Calculate Revised Rate(s)						
24. Tax Revenue [(Line 1 x Line 23) / 100]	1,645,191	0	329,917	219,813	2,194,921	2,194,125
25. Total Assessed Valuation [Line 1 (Total)]					750,641,345	
26. Blended Rate [Line 24 (Total) / Line 25 x 100]					0.2924	
27. Revenue Difference due to the multi rate calculation [Line 24 (Total) - Line 24 (Prior Method)]					796	
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]	0.0000	0.0000	0.0000	0.2640		
29. Current Year Adjusted Assessed Valuation of Rates being Revised (If Line 28 > 0, Then Line 5, Otherwise 0)	0	0	0	76,642,560	76,642,560	
30. Relative Ratio of Current Year Adjusted Assessed Valuation of the Rates being Revised [Line 29 / Line 29 (Total)]	0.0000	0.0000	0.0000	1.0000	1.0000	
31. Revision to Rate [If Line 28 > 0, Then -Line 30 x Line 27 / Line 5 x 100 (limited to - Line 28), Otherwise 0]	0.0000	0.0000	0.0000	-0.0010	-0.0010	
32. Revised Rate (Line 23 + Line 31)	0.2958	0.0000	0.2967	0.2630		
33. Revised Rate Rounded (If Line 32 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4 - digit rate)	0.2960	0.0000	0.2970	0.2630		
Calculate Final Blended Rate						
34. Tax Revenue [(Line 1 x Line 33) / 100]	1,646,303	0	330,251	218,980	2,195,534	
35. Total Assessed Valuation [Line 1 (Total)]					750,641,345	
36. Final Blended Rate [(Line 34 (Total) / Line 35) x 100]					0.2920	
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	0.2960	0.0000	0.2970	0.2630		



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8/17/2016 (2016)

Tax Rate Form A

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

City of Kirkwood 09-096-0045 General Revenue
Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the County Clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

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Table with columns (a) Residential, (b) Agricultural, (c) Commercial, (d) Personal Property, Total, and (Prior Method) Single Rate Calculation. Rows include Revenue Calculated the Multi Rate Method, Revenue Calculated Using the Single Rate Method, Revenue Differences Using the Different Methods, Percent Change, 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, and Blended Tax Rate from the Adjusted Levy.



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8/17/2016

Tax Rate Summary

(2016)

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

City of Kirkwood 09-096-0045 Pension
Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the County Clerk.

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Table with 6 columns: Residential, Agriculture, Commercial, Personal Property, Prior Method Single Rate. Rows include: A. Prior Year Tax Rate Ceiling, B. Current Year Rate Computed, C. Amount of Rate Increase Authorized by Voters for Current Year, D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling, E. Maximum Authorized Levy, F. Current Year Tax Rate Ceiling, G. 1. Less Required Sales Tax Reduction, G. 2. Less 20% Required Reduction 1st Class Charter County Political Subdivision NOT Submitting an Estimate Non-Binding Tax Rate to the County(ies) taken from Tax Rate Ceiling (Line F), H. Less Voluntary Reduction By Political Subdivision, I. Plus Allowable Recoupment Rate, J. Tax Rate To Be Levied, AA. Rate to be Levied For Debt Service, BB. Additional Special Purposed Rate Authorized By Voters.

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)



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8/17/2016
(2016)

Tax Rate Form A

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

City of Kirkwood 09-096-0045 Pension
 Name of Political Subdivision 09-096-0045 Purpose of Levy
 Political Subdivision Code

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	(a)	(b)	(c)	(d)	Total	(Prior Method) Single Rate Calculation
	Residential	Real Estate Agricultural	Commercial	Personal Property		
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	-0.9621%	0.0000%	-0.2439%	0.0000%		-0.7559%
12. Increase in Consumer Price Index Certified by the State Tax Commission	0.7000%	0.7000%	0.7000%	0.7000%		0.7000%
13. Adjusted Prior Year Assessed Valuation (Line 10)	556,679,190	0	110,943,140	76,642,560		744,264,890
14. Prior Year Voluntarily Reduced Rate in Non-Reassessment Year (Tax Rate Summary, Line A)	0.1170	0.0000	0.1400	0.1720		0.1261
15. Maximum Prior Year Adjusted Revenue Permitted from property that existed in both years [(Line 13 x Line 14) / 100]	651,315	0	155,320	131,825		938,518
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%.	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
17. Additional Reassessment Revenue Permitted (Line 15 x Line 16)	0	0	0	0		0
18. Revenue Permitted in the Current Year from property that existed in both years. (Line 15 + Line 17)	651,315	0	155,320	131,825		938,518
19. Adjusted Current Year Assessed Valuation (Line 5)	551,323,540	0	110,672,600	76,642,560		738,638,700
20. Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)	0.1181	0.0000	0.1403	0.1720		0.1271
21. Limit Personal Property to the Prior Year Ceiling [Lower of Line 20 (Personal Property) or Line 14 (Personal Property)]				0.1720		
22. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate (Tax Rate Summary, Line E)	0.1800	0.1800	0.1800	0.1800		0.1800
23. Limit to the Prior Year Maximum Authorized Levy [Lower of Line 20, Line 21 (for Personal Property only), or Line 22]	0.1181	0.0000	0.1403	0.1720		0.1271

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



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8/17/2016 (2016)

Tax Rate Form A

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

City of Kirkwood 09-096-0045 Pension
Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the County Clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

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Table with columns (a) Residential, (b) Real Estate Agricultural, (c) Commercial, (d) Personal Property, Total, and (Prior Method) Single Rate Calculation. Rows include Calculate Revised Rate(s) and Calculate Final Blended Rate.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

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

City of Kirkwood

09-096-0045

Pension

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.

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(2016)

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	(a)	(b)	(c)	(d)		(Prior Method) Single Rate Calculation
	Residential	Real Estate Agricultural	Commercial	Personal Property	Total	
For Informational Purposes Only - Impact of the Multi Rate System						
38. Revenue Calculated the Multi Rate Method [(Line 37 x Line 1) / 100]	656,296.46	0.00	155,673.70	143,211.34	955,181.50	
39. Revenue Calculated Using the Single Rate Method [Line 23 (Prior Method) x Line 1] / 100]	706,909.15	0.00	141,329.48	105,826.52	954,065.15	
40. Revenue Differences Using the Different Methods (Line 38 - Line 39)	-50,612.69	0.00	14,344.22	37,384.82	1,116.35	
41. Percent Change (Line 40 / Line 39)	-7.1597%	0.0000%	10.1495%	35.3265%	0.1170%	

	(a)	(b)	(c)	(d)		(Prior Method) Single Rate Calculation
For Informational Purposes Only - Blended Rate Calculation						
42. Tax Rate Ceiling (Tax Rate Summary, Line F)	0.1180	0.0000	0.1400	0.1720		
43. Allowable Recoupment Rate (Tax Rate Summary, Line F2)	0.0000	0.0000	0.0000	0.0000		
44. Tax Rate Ceiling Including Recoupment (Line 42 + Line 43)	0.1180	0.0000	0.1400	0.1720		
45. Assessed Valuation (Line 1)	556,183,440	0	111,195,500	83,262,405	750,641,345	
46. Revenue from Tax Rate Ceiling Including Recoupment [(Line 44 x Line 45) / 100]	656,296	0	155,674	143,211	955,181	0.1272
47. Blended Tax Rate Ceiling Including Recoupment [Line 46 (Total) / Line 45 (Total) x 100]						0.1272
48. Voluntary Reduction (Tax Rate Summary, Line H)	0.0000	0.0000	0.0000	0.0000		
49. Unadjusted Levy (Line 44 - Line 48)	0.1180	0.0000	0.1400	0.1720		
50. Assessed Valuation (Line 1)	556,183,440	0	111,195,500	83,262,405	750,641,345	
51. Revenue from Unadjusted Levy [Line 49 x Line 50 / 100]	656,296	0	155,674	143,211	955,181	0.1272
52. Blended Tax Rate from the Unadjusted Levy [Line 51 (Total) / Line 50 (Total) x 100]						0.1272
53. Sales Tax Reduction (Tax Rate Summary, Line G)	0.0000	0.0000	0.0000	0.0000		
54. Adjusted Levy (Line 49 - Line 53)	0.1180	0.0000	0.1400	0.1720		
55. Assessed Valuation (Line 1)	556,183,440	0	111,195,500	83,262,405	750,641,345	
56. Revenue from Adjusted Levy [Line 54 x Line 55 / 100]	656,296	0	155,674	143,211	955,181	0.1272
57. Blended Tax Rate from the Adjusted Levy [Line 56 (Total) / Line 55 (Total) x 100]						0.1272



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Tax Rate Summary

(2016)

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

City of Kirkwood 09-096-0045 Parks & Recreation
Name of Political Subdivision Political Subdivision Code Purpose of Levy

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Table with 5 columns: Residential, Agriculture, Commercial, Personal Property, Prior Method Single Rate. Rows include A. Prior Year Tax Rate Ceiling, B. Current Year Rate Computed, C. Amount of Rate Increase Authorized by Voters for Current Year, D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling, E. Maximum Authorized Levy, F. Current Year Tax Rate Ceiling, G. 1. Less Required Sales Tax Reduction, G. 2. Less 20% Required Reduction 1st Class Charter County Political Subdivision NOT Submitting an Estimate Non-Binding Tax Rate to the County(ies) taken from Tax Rate Ceiling (Line F), H. Less Voluntary Reduction By Political Subdivision, I. Plus Allowable Recoupment Rate, J. Tax Rate To Be Levied, AA. Rate to be Levied For Debt Service, BB. Additional Special Purposed Rate Authorized By Voters.

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:

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Lines: J AA BB

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



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**8/17/2016
(2016)**

Tax Rate Form A

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

City of Kirkwood 09-096-0045 Parks & Recreation
 Name of Political Subdivision Political Subdivision Code Purpose of Levy

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	(a)	(b)	(c)	(d)		(Prior Method)
	Residential	Real Estate Agricultural	Commercial	Personal Property	Total	Single Rate Calculation
1. (2016) 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>	556,183,440	0	111,195,500	83,262,405	750,641,345	750,641,345
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.	4,859,900	0	522,900	6,619,845		12,002,645
3. Assessed Value of Newly Added Territory Obtained from the County Clerk or County Assessor	0	0	0	0		0
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	0	0	0			
5. Adjusted Current Year Assessed Valuation (Line 1 - Line 2 - Line 3 - Line 4)	551,323,540	0	110,672,600	76,642,560	738,638,700	738,638,700
6. (2015) 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> <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.	556,679,190	0	110,943,140	76,642,560		744,264,890
7. Assessed Value in Newly Separated Territory Obtained from the County Clerk or County Assessor	0	0	0	0		0
8. Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year Obtained from the County Clerk or County Assessor	0	0	0	0		0
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	0	0	0			
10. Adjusted Prior Year Assessed Valuation (Line 6 - Line 7 - Line 8 - Line 9)	556,679,190	0	110,943,140	76,642,560	744,264,890	744,264,890



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/17/2016
(2016)

Tax Rate Form A

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

City of Kirkwood 09-096-0045 Parks & Recreation
 Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the County Clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

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) Single Rate Calculation
	Residential	Real Estate Agricultural	Commercial	Personal Property Total	
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	-0.9621%	0.0000%	-0.2439%	0.0000%	-0.7559%
12. Increase in Consumer Price Index Certified by the State Tax Commission	0.7000%	0.7000%	0.7000%	0.7000%	0.7000%
13. Adjusted Prior Year Assessed Valuation (Line 10)	556,679,190	0	110,943,140	76,642,560	744,264,890
14. Prior Year Voluntarily Reduced Rate in Non-Reassessment Year (Tax Rate Summary, Line A)	0.1310	0.0000	0.1330	0.1210	0.1300
15. Maximum Prior Year Adjusted Revenue Permitted from property that existed in both years [(Line 13 x Line 14) / 100]	729,250	0	147,554	92,737	967,544
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%.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
17. Additional Reassessment Revenue Permitted (Line 15 x Line 16)	0	0	0	0	0
18. Revenue Permitted in the Current Year from property that existed in both years. (Line 15 + Line 17)	729,250	0	147,554	92,737	967,544
19. Adjusted Current Year Assessed Valuation (Line 5)	551,323,540	0	110,672,600	76,642,560	738,638,700
20. Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)	0.1323	0.0000	0.1333	0.1210	0.1310
21. Limit Personal Property to the Prior Year Ceiling [Lower of Line 20 (Personal Property) or Line 14 (Personal Property)]				0.1210	
22. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate (Tax Rate Summary, Line E)	0.2000	0.2000	0.2000	0.2000	0.2000
23. Limit to the Prior Year Maximum Authorized Levy [Lower of Line 20, Line 21 (for Personal Property only), or Line 22]	0.1323	0.0000	0.1333	0.1210	0.1310

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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Tax Rate Form A

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

City of Kirkwood 09-096-0045 Parks & Recreation
Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the County Clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

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 columns (a) Residential, (b) Real Estate Agricultural, (c) Commercial, (d) Personal Property, Total, and (Prior Method) Single Rate Calculation. Rows include Calculate Revised Rate(s) and Calculate Final Blended Rate.

(Form Revised 03-2016)

Tax Rate Form A, Page 3 of 4



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

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(2016)

Tax Rate Form A

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

City of Kirkwood 09-096-0045 Parks & Recreation
 Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the County Clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

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) Single Rate Calculation
	Residential	Real Estate Agricultural	Commercial	Personal Property Total	
For Informational Purposes Only - Impact of the Multi Rate System					
38. Revenue Calculated the Multi Rate Method [(Line 37 x Line 1) / 100]	734,162.14	0.00	147,890.02	99,082.26	981,134.42
39. Revenue Calculated Using the Single Rate Method [Line 23 (Prior Method) x Line 1] / 100]	728,600.31	0.00	145,666.11	109,073.75	983,340.17
40. Revenue Differences Using the Different Methods (Line 38 - Line 39)	5,561.83	0.00	2,223.91	-9,991.49	-2,205.75
41. Percent Change (Line 40 / Line 39)	0.7634%	0.0000%	1.5267%	-9.1603%	-0.2243%
For Informational Purposes Only - Blended Rate Calculation					
42. Tax Rate Ceiling (Tax Rate Summary, Line F)	0.1320	0.0000	0.1330	0.1190	
43. Allowable Recoupment Rate (Tax Rate Summary, Line F2)	0.0000	0.0000	0.0000	0.0000	
44. Tax Rate Ceiling Including Recoupment (Line 42 + Line 43)	0.1320	0.0000	0.1330	0.1190	
45. Assessed Valuation (Line 1)	556,183,440	0	111,195,500	83,262,405	750,641,345
46. Revenue from Tax Rate Ceiling Including Recoupment [(Line 44 x Line 45) / 100]	734,162	0	147,890	99,082	981,134
47. Blended Tax Rate Ceiling Including Recoupment [Line 46 (Total) / Line 45 (Total) x 100]					0.1307
48. Voluntary Reduction (Tax Rate Summary, Line H)	0.0000	0.0000	0.0000	0.0000	
49. Unadjusted Levy (Line 44 - Line 48)	0.1320	0.0000	0.1330	0.1190	
50. Assessed Valuation (Line 1)	556,183,440	0	111,195,500	83,262,405	750,641,345
51. Revenue from Unadjusted Levy [Line 49 x Line 50 / 100]	734,162	0	147,890	99,082	981,134
52. Blended Tax Rate from the Unadjusted Levy [Line 51 (Total) / Line 50 (Total) x 100]					0.1307
53. Sales Tax Reduction (Tax Rate Summary, Line G)	0.0000	0.0000	0.0000	0.0000	
54. Adjusted Levy (Line 49 - Line 53)	0.1320	0.0000	0.1330	0.1190	
55. Assessed Valuation (Line 1)	556,183,440	0	111,195,500	83,262,405	750,641,345
56. Revenue from Adjusted Levy [Line 54 x Line 55 / 100]	734,162	0	147,890	99,082	981,134
57. Blended Tax Rate from the Adjusted Levy [Line 56 (Total) / Line 55 (Total) x 100]					0.1307



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/8/2016

Tax Rate Summary

(2016)

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

Kirkwood Special Business District 15-096-0008 General Revenue
Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the County Clerk.

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 6 columns: Residential, Agriculture, Commercial, Personal Property, Prior Method Single Rate. Rows include: A. Prior Year Tax Rate Ceiling, B. Current Year Rate Computed, C. Amount of Rate Increase Authorized by Voters for Current Year, D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling, E. Maximum Authorized Levy, F. Current Year Tax Rate Ceiling, G. 1. Less Required Sales Tax Reduction, G. 2. Less 20% Required Reduction 1st Class Charter County Political Subdivision NOT Submitting an Estimate Non-Binding Tax Rate to the County(ies) taken from Tax Rate Ceiling (Line F), H. Less Voluntary Reduction By Political Subdivision, I. Plus Allowable Recoupment Rate, J. Tax Rate To Be Levied, AA. Rate to be Levied For Debt Service, BB. Additional Special Purposed Rate Authorized By Voters.

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

8/8/2016
(2016)

Tax Rate Form A

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

Kirkwood Special Business District 15-096-0008 General Revenue
 Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the County Clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

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)	Total	(Prior Method) Single Rate Calculation
	Residential	Agricultural	Commercial	Real Estate	Personal Property				
1. (2016) 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>	0	0	32,937,500			0	32,937,500	32,937,500	
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.	0	0	0			0		0	
3. Assessed Value of Newly Added Territory Obtained from the County Clerk or County Assessor	0	0	0			0		0	
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	0	0	0						
5. Adjusted Current Year Assessed Valuation (Line 1 - Line 2 - Line 3 - Line 4)	0	0	32,937,500			0	32,937,500	32,937,500	
6. (2015) 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> <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.	0	0	32,990,530			0		32,990,530	
7. Assessed Value in Newly Separated Territory Obtained from the County Clerk or County Assessor	0	0	0			0		0	
8. Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year Obtained from the County Clerk or County Assessor	0	0	0			0		0	
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	0	0	0						
10. Adjusted Prior Year Assessed Valuation (Line 6 - Line 7 - Line 8 - Line 9)	0	0	32,990,530			0	32,990,530	32,990,530	



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/8/2016 (2016)

Tax Rate Form A

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

Kirkwood Special Business District 15-096-0008 General Revenue
Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the County Clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

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. Rows 11-23 detailing percentage increase in adjusted valuation, CPI, assessed valuation, and tax rate permitted.

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/8/2016 (2016)

Tax Rate Form A

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

Kirkwood Special Business District 15-096-0008 General Revenue
Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the County Clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

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 columns: (a) Residential, (b) Real Estate Agricultural, (c) Commercial, (d) Personal Property, Total, (Prior Method) Single Rate Calculation. Rows include: Calculate Revised Rate(s), 24. Tax Revenue, 25. Total Assessed Valuation, 26. Blended Rate, 27. Revenue Difference, 28. Rate(s) to be Revised, 29. Current Year Adjusted Assessed Valuation, 30. Relative Ratio, 31. Revision to Rate, 32. Revised Rate, 33. Revised Rate Rounded, Calculate Final Blended Rate, 34. Tax Revenue, 35. Total Assessed Valuation, 36. Final Blended Rate, 37. Tax Rate(s) Permitted.



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(2016)

Tax Rate Form A

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

Kirkwood Special Business District 15-096-0008 General Revenue
 Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the County Clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

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) Single Rate Calculation
	Residential	Agricultural	Real Estate	Commercial	Personal Property	Total	
For Informational Purposes Only - Impact of the Multi Rate System							
38. Revenue Calculated the Multi Rate Method [(Line 37 x Line 1) / 100]	0.00	0.00		139,655.00	0.00	139,655.00	
39. Revenue Calculated Using the Single Rate Method [Line 23 (Prior Method) x Line 1] / 100]	0.00	0.00		139,490.31	0.00	139,490.31	
40. Revenue Differences Using the Different Methods (Line 38 - Line 39)	0.00	0.00		164.69	0.00	164.69	
41. Percent Change (Line 40 / Line 39)	0.0000%	0.0000%		0.1181%	0.0000%	0.1181%	
For Informational Purposes Only - Blended Rate Calculation							
42. Tax Rate Ceiling (Tax Rate Summary, Line F)	0.0000	0.0000		0.4240	0.0000		
43. Allowable Recoupment Rate (Tax Rate Summary, Line F2)	0.0000	0.0000		0.0000	0.0000		
44. Tax Rate Ceiling Including Recoupment (Line 42 + Line 43)	0.0000	0.0000		0.4240	0.0000		
45. Assessed Valuation (Line 1)	0	0		32,937,500	0	32,937,500	
46. Revenue from Tax Rate Ceiling Including Recoupment [(Line 44 x Line 45) / 100]	0	0		139,655	0	139,655	0.4240
47. Blended Tax Rate Ceiling Including Recoupment [Line 46 (Total) / Line 45 (Total) x 100]							0.4240
48. Voluntary Reduction (Tax Rate Summary, Line H)	0.0000	0.0000		0.0000	0.0000		
49. Unadjusted Levy (Line 44 - Line 48)	0.0000	0.0000		0.4240	0.0000		
50. Assessed Valuation (Line 1)	0	0		32,937,500	0	32,937,500	
51. Revenue from Unadjusted Levy [Line 49 x Line 50 / 100]	0	0		139,655	0	139,655	
52. Blended Tax Rate from the Unadjusted Levy [Line 51 (Total) / Line 50 (Total) x 100]							0.4240
53. Sales Tax Reduction (Tax Rate Summary, Line G)	0.0000	0.0000		0.0000	0.0000		
54. Adjusted Levy (Line 49 - Line 53)	0.0000	0.0000		0.4240	0.0000		
55. Assessed Valuation (Line 1)	0	0		32,937,500	0	32,937,500	
56. Revenue from Adjusted Levy [Line 54 x Line 55 / 100]	0	0		139,655	0	139,655	
57. Blended Tax Rate from the Adjusted Levy [Line 56 (Total) / Line 55 (Total) x 100]							0.4240



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Tax Rate Summary

(2016)

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

City of Kirkwood 09-096-0045 Library
Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the County Clerk.

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 6 columns: Residential, Agriculture, Commercial, Personal Property, Prior Method Single Rate. Rows include: A. Prior Year Tax Rate Ceiling, B. Current Year Rate Computed, C. Amount of Rate Increase Authorized by Voters for Current Year, D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling, E. Maximum Authorized Levy, F. Current Year Tax Rate Ceiling, G. 1. Less Required Sales Tax Reduction, G. 2. Less 20% Required Reduction 1st Class Charter County Political Subdivision NOT Submitting an Estimate Non-Binding Tax Rate to the County(ies) taken from Tax Rate Ceiling (Line F), H. Less Voluntary Reduction By Political Subdivision, I. Plus Allowable Recoupment Rate, J. Tax Rate To Be Levied, AA. Rate to be Levied For Debt Service, BB. Additional Special Purposed Rate Authorized By Voters.

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

8/17/2016
(2016)

Tax Rate Form A

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

City of Kirkwood 09-096-0045 Library
 Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the County Clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

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) Real Estate		(c)	(d)	Total	(Prior Method) Single Rate Calculation
	Residential	Agricultural	Commercial	Personal Property			
1. (2016) 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.	550,084,550	0	94,076,610	81,258,084	725,419,244	725,419,244	
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.	4,859,900	0	522,900	7,062,338		12,445,138	
3. Assessed Value of Newly Added Territory Obtained from the County Clerk or County Assessor	0	0	0	0		0	
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	0	0	0				
5. Adjusted Current Year Assessed Valuation (Line 1 - Line 2 - Line 3 - Line 4)	545,224,650	0	93,553,710	74,195,746	712,974,106	712,974,106	
6. (2015) 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. 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 the Current Year's Tax Rate Summary, Line A.	550,593,430	0	93,831,630	74,195,746		718,620,806	
7. Assessed Value in Newly Separated Territory Obtained from the County Clerk or County Assessor	0	0	0	0		0	
8. Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year Obtained from the County Clerk or County Assessor	0	0	0	0		0	
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	0	0	0				
10. Adjusted Prior Year Assessed Valuation (Line 6 - Line 7 - Line 8 - Line 9)	550,593,430	0	93,831,630	74,195,746	718,620,806	718,620,806	



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/17/2016
(2016)

Tax Rate Form A

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

City of Kirkwood 09-096-0045 Library
 Name of Political Subdivision 09-096-0045 Political Subdivision Code Library Purpose of Levy

The final version of this form MUST be sent to the County Clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

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)	Total	(Prior Method) Single Rate Calculation
	Residential	Real Estate Agricultural	Commercial	Personal Property		
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	-0.9751%	0.0000%	-0.2962%	0.0000%		-0.7858%
12. Increase in Consumer Price Index Certified by the State Tax Commission	0.7000%	0.7000%	0.7000%	0.7000%		0.7000%
13. Adjusted Prior Year Assessed Valuation (Line 10)	550,593,430	0	93,831,630	74,195,746		718,620,806
14. Prior Year Voluntarily Reduced Rate in Non-Reassessment Year (Tax Rate Summary, Line A)	0.1870	0.0000	0.2190	0.2350		0.1962
15. Maximum Prior Year Adjusted Revenue Permitted from property that existed in both years [(Line 13 x Line 14) / 100]	1,029,610	0	205,491	174,360		1,409,934
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%.	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
17. Additional Reassessment Revenue Permitted (Line 15 x Line 16)	0	0	0	0		0
18. Revenue Permitted in the Current Year from property that existed in both years. (Line 15 + Line 17)	1,029,610	0	205,491	174,360		1,409,934
19. Adjusted Current Year Assessed Valuation (Line 5)	545,224,650	0	93,553,710	74,195,746		712,974,106
20. Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)	0.1888	0.0000	0.2197	0.2350		0.1978
21. Limit Personal Property to the Prior Year Ceiling [Lower of Line 20 (Personal Property) or Line 14 (Personal Property)]				0.2350		
22. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate (Tax Rate Summary, Line E)	0.2500	0.2500	0.2500	0.2500		0.2500
23. Limit to the Prior Year Maximum Authorized Levy [Lower of Line 20, Line 21 (for Personal Property only), or Line 22]	0.1888	0.0000	0.2197	0.2350		0.1978

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



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Tax Rate Form A

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

City of Kirkwood 09-096-0045 Library
Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the County Clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

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Table with columns (a) Residential, (b) Real Estate Agricultural, (c) Commercial, (d) Personal Property, Total, and (Prior Method) Single Rate Calculation. Rows include: Calculate Revised Rate(s), 24. Tax Revenue, 25. Total Assessed Valuation, 26. Blended Rate, 27. Revenue Difference, 28. Rate(s) to be Revised, 29. Current Year Adjusted Assessed Valuation, 30. Relative Ratio, 31. Revision to Rate, 32. Revised Rate, 33. Revised Rate Rounded, Calculate Final Blended Rate, 34. Tax Revenue, 35. Total Assessed Valuation, 36. Final Blended Rate, 37. Tax Rate(s) Permitted.



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Tax Rate Form A

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	(a)		(b)		(c)		(d)		(Prior Method) Single Rate Calculation
	Residential	Real Estate	Agricultural	Commercial	Personal Property	Total			
For Informational Purposes Only - Impact of the Multi Rate System									
38. Revenue Calculated the Multi Rate Method [(Line 37 x Line 1) / 100]	1,039,659.80	0.00	206,968.54	190,956.50	1,437,584.84				
39. Revenue Calculated Using the Single Rate Method [Line 23 (Prior Method) x Line 1] / 100]	1,088,067.24	0.00	186,083.53	160,728.49	1,434,879.26				
40. Revenue Differences Using the Different Methods (Line 38 - Line 39)	-48,407.44	0.00	20,885.01	30,228.01	2,705.58				
41. Percent Change (Line 40 / Line 39)	-4.4489%	0.0000%	11.2235%	18.8069%	0.1886%				

For Informational Purposes Only - Blended Rate Calculation									
42. Tax Rate Ceiling (Tax Rate Summary, Line F)	0.1890	0.0000	0.2200	0.2350					
43. Allowable Recoupment Rate (Tax Rate Summary, Line F2)	0.0000	0.0000	0.0000	0.0000					
44. Tax Rate Ceiling Including Recoupment (Line 42 + Line 43)	0.1890	0.0000	0.2200	0.2350					
45. Assessed Valuation (Line 1)	550,084,550	0	94,076,610	81,258,084	725,419,244				
46. Revenue from Tax Rate Ceiling Including Recoupment [(Line 44 x Line 45) / 100]	1,039,660	0	206,969	190,956	1,437,585				0.1982
47. Blended Tax Rate Ceiling Including Recoupment [Line 46 (Total) / Line 45 (Total) x 100]									
48. Voluntary Reduction (Tax Rate Summary, Line H)	0.0000	0.0000	0.0000	0.0000					
49. Unadjusted Levy (Line 44 - Line 48)	0.1890	0.0000	0.2200	0.2350					
50. Assessed Valuation (Line 1)	550,084,550	0	94,076,610	81,258,084	725,419,244				
51. Revenue from Unadjusted Levy [Line 49 x Line 50 / 100]	1,039,660	0	206,969	190,956	1,437,585				0.1982
52. Blended Tax Rate from the Unadjusted Levy [Line 51 (Total) / Line 50 (Total) x 100]									
53. Sales Tax Reduction (Tax Rate Summary, Line G)	0.0000	0.0000	0.0000	0.0000					
54. Adjusted Levy (Line 49 - Line 53)	0.1890	0.0000	0.2200	0.2350					
55. Assessed Valuation (Line 1)	550,084,550	0	94,076,610	81,258,084	725,419,244				
56. Revenue from Adjusted Levy [Line 54 x Line 55 / 100]	1,039,660	0	206,969	190,956	1,437,585				0.1982
57. Blended Tax Rate from the Adjusted Levy [Line 56 (Total) / Line 55 (Total) x 100]									



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Tax Rate Summary

(2016)

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

City of Kirkwood 09-096-0045 Library-Temp
Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the County Clerk.

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 6 columns: Residential, Agriculture, Commercial, Personal Property, Prior Method Single Rate. Rows include: A. Prior Year Tax Rate Ceiling, B. Current Year Rate Computed, C. Amount of Rate Increase Authorized by Voters for Current Year, D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling, E. Maximum Authorized Levy, F. Current Year Tax Rate Ceiling, G. 1. Less Required Sales Tax Reduction, G. 2. Less 20% Required Reduction 1st Class Charter County Political Subdivision NOT Submitting an Estimate Non-Binding Tax Rate to the County(ies) taken from Tax Rate Ceiling (Line F), H. Less Voluntary Reduction By Political Subdivision, I. Plus Allowable Recoupment Rate, J. Tax Rate To Be Levied, AA. Rate to be Levied For Debt Service, BB. Additional Special Purposed Rate Authorized By Voters.

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)



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Tax Rate Form A

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City of Kirkwood 09-096-0045 Library-Temp
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Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

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	(a)	(b) Real Estate		(c)	(d)	Total	(Prior Method) Single Rate Calculation
	Residential	Agricultural	Commercial	Personal Property			
1. (2016) 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.	550,084,550	0	94,076,610	81,258,084	725,419,244	725,419,244	
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.	4,859,900	0	522,900	7,062,338		12,445,138	
3. Assessed Value of Newly Added Territory Obtained from the County Clerk or County Assessor	0	0	0	0		0	
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	0	0	0				
5. Adjusted Current Year Assessed Valuation (Line 1 - Line 2 - Line 3 - Line 4)	545,224,650	0	93,553,710	74,195,746	712,974,106	712,974,106	
6. (2015) 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. 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 the Current Year's Tax Rate Summary, Line A.	550,593,430	0	93,831,630	74,195,746		718,620,806	
7. Assessed Value in Newly Separated Territory Obtained from the County Clerk or County Assessor	0	0	0	0		0	
8. Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year Obtained from the County Clerk or County Assessor	0	0	0	0		0	
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	0	0	0				
10. Adjusted Prior Year Assessed Valuation (Line 6 - Line 7 - Line 8 - Line 9)	550,593,430	0	93,831,630	74,195,746	718,620,806	718,620,806	



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City of Kirkwood 09-096-0045 Library-Temp
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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. Rows include: 11. Percentage Increase in Adjusted Valuation, 12. Increase in Consumer Price Index, 13. Adjusted Prior Year Assessed Valuation, 14. Prior Year Voluntarily Reduced Rate in Non-Reassessment Year, 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 Tax Rate Summary



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Table with columns (a) Residential, (b) Real Estate Agricultural, (c) Commercial, (d) Personal Property, Total, and (Prior Method) Single Rate Calculation. Rows include Calculate Revised Rate(s) and Calculate Final Blended Rate.



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Table with columns (a) Residential, (b) Real Estate Agricultural, (c) Commercial, (d) Personal Property, Total, and (Prior Method) Single Rate Calculation. Rows include revenue calculations (38-41), blended rate calculations (42-57), and assessed valuations.