
Rules of Elected Officials

Division 40—State Auditor

Chapter 3—Rules Applying to Political Subdivisions

Title	Page
15 CSR 40-3.010 Two Days Are Needed for Bond Registration	3
15 CSR 40-3.020 Reasonable Notice of the Public Sale of Bonds	3
15 CSR 40-3.030 Annual Financial Reports of Political Subdivisions.....	3
15 CSR 40-3.040 Revision of Property Tax Rates by School Districts (Rescinded August 6, 1992).....	14
15 CSR 40-3.050 Revision of Property Tax Rates by Political Subdivisions Other Than School Districts (Rescinded August 6, 1992)	14
15 CSR 40-3.060 Revision of 1986 Property Tax Rates by School Districts (Rescinded August 6, 1992).....	14
15 CSR 40-3.070 Revision of 1986 Property Tax Rates by Political Subdivisions Other Than School Districts (Rescinded August 6, 1992)	14
15 CSR 40-3.080 Revision of 1987 Property Tax Rates by School Districts (Rescinded August 6, 1992).....	14
15 CSR 40-3.090 Revision of 1987 Property Tax Rates by Political Subdivisions Other Than School Districts (Rescinded August 6, 1992)	14
15 CSR 40-3.100 Revision of Property Tax Rates by School Districts (Rescinded February 28, 2001).....	14
15 CSR 40-3.110 Revision of Property Tax Rates by Political Subdivisions Other Than School Districts (Rescinded February 28, 2001)	14
15 CSR 40-3.120 Calculation and Revision of Property Tax Rates.....	14

Title 15—ELECTED OFFICIALS
Division 40—State Auditor
Chapter 3—Rules Applying to
Political Subdivisions

15 CSR 40-3.010 Two Days Are Needed for Bond Registration

PURPOSE: This rule provides that in order to adequately review bond transcripts for compliance with various statutory requirements, two days are needed.

(1) All bonds to be certified by the Missouri state auditor must be submitted with the transcript of proceedings authorizing the issuance of the bonds at least two (2) working days before the certification date. This allows for the auditor to review the legal compliance of the bond transaction.

(2) When the state auditor determines that good cause exists for a waiver of the two (2)-working day waiting period, the bonds will be certified immediately after compliance with the laws has been found to exist.

AUTHORITY: sections 29.100, RSMo Supp. 1993 and 108.240, RSMo 1986. Original rule filed June 27, 1974, effective July 7, 1974.*

**Original authority: 29.100, RSMo (1945), amended 1993 and 108.240, RSMo (1939), amended 1977, 1983.*

15 CSR 40-3.020 Reasonable Notice of the Public Sale of Bonds

PURPOSE: This rule defines the reasonable notice provision of section 108.170.1., RSMo, applicable to the public sale of bonds issued by Missouri's political subdivisions and assures that notice of the public sale of bonds is reasonably calculated to give potential bond purchasers an opportunity to bid at the public sale(s).

(1) In determining whether or not to register bonds pursuant to section 108.240, RSMo, compliance with this rule shall be deemed by the state auditor to be in compliance with the reasonable notice provision of section 108.170.1., RSMo.

(2) Notice of the public sale of bonds shall contain the following:

(A) The name of the issuer;

(B) The issue date, maturity dates, amounts to mature on each maturity date and interest payment dates;

(C) The time, date and place where bids will be received;

(D) The name, address and telephone number of a person from whom additional information may be obtained; and

(E) Any additional information desired by the issuer.

(3) Notice of the public sale of bonds shall be given—

(A) By publication in at least one (1) newspaper of general circulation within the boundaries of the issuer of the bonds or, if no newspaper exists, in at least one (1) newspaper of general circulation within the county where the major portion of the issuer of the bond lies. The notice of public bond sale shall be published within a reasonable time prior to the date of public bond sale. Publication of the notice of public bond sale not more than twenty-five (25) days nor less than ten (10) days prior to the date of bond sale is *prima facie* reasonable; and

(B) In addition, notice of public bond sale shall be given by one (1) of the following methods:

1. By mailing copies of the notice of public bond sale within a reasonable time prior to the date of bond sale to a reasonable number of banks, investment banking firms and other potential bond purchasers which are engaged in the purchase and sale of bonds issued by Missouri political subdivisions and to all other persons and firms requesting copies of the notice of public bond sale. Mailing the notice of the public bond sale at least ten (10) days prior to the date of bond sale is *prima facie* reasonable; or

2. By publication in at least one (1) newspaper which is frequently subscribed to by banks, investment banking firms and other potential bond purchasers which are engaged in the purchase and sale of bonds issued by Missouri political subdivisions. The notice shall be published within a reasonable time prior to the date of bond sale. Publication of the notice of public bond sale not more than twenty-five (25) days nor less than ten (10) days prior to the date of bond sale is *prima facie* reasonable.

(4) A list of banks, investment banking firms and other potential bond purchasers which are engaged in the purchase and sale of bonds issued by Missouri political subdivisions may be obtained by contacting the Local Government Analyst, Missouri State Auditor's Office, P.O. Box 869, Truman State Office Building, 301 West High, Jefferson City, MO 65102. Telephone (314) 751-4213.

AUTHORITY: sections 29.100, RSMo Supp. 1993 and 108.240, RSMo 1986. Original rule filed May 11, 1982, effective Aug. 12, 1982. Amended: Filed Jan. 24, 1984, effective May 11, 1984.*

**Original authority: 29.100, RSMo 1945, amended 1993 and 108.240, RSMo 1939, amended 1977, 1983.*

15 CSR 40-3.030 Annual Financial Reports of Political Subdivisions

PURPOSE: This rule implements section 105.145, RSMo which provides for the state auditor to prescribe by rule the form of annual financial report to be filed by political subdivisions and the time within which the annual financial report shall be filed.

(1) The annual financial report of each township shall be set forth on the financial report form which is attached as Exhibit A and incorporated by this reference.

(2) The annual financial report of each city, town and village having a population of five thousand (5000) or fewer shall be set forth on the financial report form which is attached as Exhibit B and incorporated in this rule by this reference.

(3) The annual financial report of each political subdivision, except townships and except cities, towns and villages having a population of five thousand (5000) or fewer, may be in a form as determined by the political subdivision, but shall contain, as a minimum, the following:

(A) The balance at the beginning of the reporting period of each fund;

(B) A summary of the receipts during the reporting period of each fund;

(C) A summary of the disbursements during the reporting period of each fund;

(D) The balance at the end of the reporting period of each fund;

(E) A statement of the bonded indebtedness at the beginning and end of the reporting period;

(F) The property tax rate levied for each fund expressed in cents per one hundred dollars (\$100) assessed valuation; and

(G) An attestation under oath of the chief financial officer that the financial report is a true and accurate summary account of all financial transactions of the political subdivision for the reporting period.

(4) In lieu of filing an annual financial report in the form described in section (3), a political subdivision, except a township and except a city, town or village having a population of



five thousand (5000) or fewer, may file an audit report prepared in conformity with generally accepted governmental auditing standards by a certified public accountant.

(5) Notwithstanding any other provision of this rule, a political subdivision whose cash receipts for the reporting period are ten thousand dollars (\$10,000) or fewer may file a financial report in a form as determined by the political subdivision which need only contain the following:

(A) The cash balance at the beginning of the reporting period;

(B) A summary of cash receipts during the reporting period;

(C) A summary of cash disbursements during the reporting period; and

(D) The cash balance at the end of the reporting period.

(6) The annual financial report shall be filed with the state auditor's office, P.O. Box 869, Jefferson City, MO 65102.


(7) The annual financial report shall be filed within four (4) months after the end of the political subdivision's fiscal year if an unaudited financial report is filed and shall be filed within six (6) months after the end of the political subdivision's fiscal year if an audit report prepared by a certified public accountant is filed.

AUTHORITY: section 105.145, RSMo 1986.
Original rule filed Oct. 13, 1983, effective
Jan. 13, 1984.*

**Original authority 1965, amended 1983.*



FORM F-65(MO-2)
(1-19-88)
STATE AUDITOR OF MISSOURI
JEFFERSON CITY, MISSOURI



**ANNUAL CITY, TOWN, AND VILLAGE
FINANCIAL REPORT MUNICIPALITIES
WITH A POPULATION OF 5,000 OR LESS**

RETURN TO
Office of the State Auditor
State of Missouri
P.O. Box 869
Jefferson City, MO 65102

(Please correct any error in name and address including ZIP Code)

IMPORTANT — Please provide data for your fiscal year, that ended between July 1, 1987 and June 30, 1988. Mark (X) appropriate box to indicate ending date of your municipality's fiscal year (12 month accounting period) and report data for this period only. Use the fiscal year called for by this instruction even though a more recent one may be available.

NOTE — If you have any questions, please call the State Auditor's Office at (314) 751-4213.

1987

July October January April
 August November February May
 September December March June

Part I — TAX REVENUES

	Amount — Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
1. Property taxes				
a. Current				
b. Delinquent				
c. Penalties and interest				
d. Distribution of surtax				
e. Total property taxes (Add lines 1a-1d of col. (d))				T01
2. Sales taxes				
a. General sales tax				T00
b. Cigarette tax				T10
c. Public utilities tax				T10
d. Other sales tax				T10
3. Licenses, permits, and other taxes — Specify				
a.				
b.				
c.				
d. Total licenses, permits, and other taxes (Add lines 3(a)-3(c) of col. (d))				T00

Part II — INTERGOVERNMENTAL REVENUE

	Amount — Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
1. From State				
a. General support				C00
b. Streets and highways				C46
c. Health and hospitals				C43
d. Housing and urban renewal				C50
e. All other				C00

Part II — INTERGOVERNMENTAL REVENUE -- Continued				
	Amount — Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
2. From other local governments				
a. General support				D30
b. Streets and highways				D40
c. Health and hospitals				D43
d. Housing and urban renewal				D90
e. All other				D99
3. From Federal Government				
a. General support				F30
b. Streets and highways				F40
c. Health and hospitals				F43
d. Federal Revenue sharing				F27
e. Housing and urban renewal				F90
f. All other				F99
Part III — SALES AND SERVICE REVENUE				
	Amount — Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
1. Utility sales revenue				
a. Water supply				A91
b. Electric power				A92
c. Other				
2. Other sales and service revenue				
a. Sewerage charges				A99
b. Refuse collection charges				A81
c. Parking charges				A90
d. Hospital charges				A36
e. Other				A99
Part IV — MISCELLANEOUS REVENUE				
	Amount — Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
1. Special assessments				
				U01
2. Interest earnings				U00
3. Miscellaneous/other revenues — Specify				
a.				
b.				
c.				
d.				
Total other				U99



Part V – DIRECT DISBURSEMENTS BY PURPOSE AND TYPE				
	Amount — Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
1. Financial administration				M23
a. Salaries and wages				
b. Supplies and expense				E23
c. Capital outlay				F23
2. General government administration				M29
a. Salaries and wages				
b. Supplies and expense				E29
c. Capital outlay				F29
3. Streets				M44
a. Salaries and wages				
b. Supplies and expense				E44
c. Capital outlay				F44
4. Police				M82
a. Salaries and wages				
b. Supplies and expense				E82
c. Capital outlay				F82
5. Fire				M24
a. Salaries and wages				
b. Supplies and expense				E24
c. Capital outlay				F24
6. Sewerage				M80
a. Salaries and wages				
b. Supplies and expense				E80
c. Capital outlay				F80
7. Other sanitation				M81
a. Salaries and wages				
b. Supplies and expense				E81
c. Capital outlay				F81
8. Libraries				M52
a. Salaries and wages				
b. Supplies and expense				E52
c. Capital outlay				F52
9. Health				M32
a. Salaries and wages				
b. Supplies and expense				E32
c. Capital outlay				G32
10. Water utility				M81
a. Salaries and wages				
b. Supplies and expense				E81
c. Capital outlay				F81
d. Interest paid				J81
11. Other utility — Specify _____				M82
a. Salaries and wages				
b. Supplies and expense				E82
c. Capital outlay				F82
d. Interest paid				J82

Part V — DIRECT DISBURSEMENTS BY PURPOSE AND TYPE — Continued				
	Amount — Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
12. Interest on general debt other than water or other utility				100
13. All other expenditures				100
a. Salaries and wages				500
b. Supplies and expense				100
c. Capital outlay				
Part VI — INTERGOVERNMENTAL EXPENDITURES				
Please detail all payments made to other governments for services or programs performed on a reimbursement or cost sharing basis.	Purpose as in part V (a)	Type of government (b)	Amount (Omit cents) (c)	
Part VII — TOTAL SALARIES AND WAGES				
Total gross salaries and wages paid to all employees of your government, full and part time.	Amount — Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
				200
Part VIII — STATEMENT OF BONDED INDEBTEDNESS				
1. Long term debt	Amount — Omit cents			All other (d)
	Water utility (a)	Electric utility (b)	Other utility (c)	
a. Outstanding at beginning of the fiscal year	10A	100		10X
b. Issued during the fiscal year	20A	200		20X
c. Retired during the fiscal year	30A	300		30X
d. Outstanding at the end of the fiscal year				
e. Revenue debt outstanding payable solely from pledged earnings or special assessments	40A	400		40X
f. All other long term debt, outstanding general obligation bonds and debt guaranteed by your government	41A	410		41X
2. Short term debt tax anticipation notes, bond anticipation notes, interest bearing warrants				
a. Amount outstanding at beginning of fiscal year	01V			
b. Amount outstanding at end of fiscal year	02V			
Part IX — ASSETS AT THE END OF THE FISCAL YEAR				
1. Cash and deposits, cash on hand and demand, and time saving deposits	Debt service funds (a)	Bond proceeds funds (b)	All other funds (c)	
	W01	W21	W01	
2. Federal securities obligations of the U.S. Treasury	W10	W40	W70	
3. Federal agency securities obligations of Federal agencies	W13	W43	W73	
4. State and local government securities	W15	W45	W75	
5. Other securities — Bonds, notes, mortgages, also, the following former Federal agencies, FHLE, FLE, FNMA, Bank for Cooperatives, etc.	W24	W54	W84	
			W90	




Part X – COMBINED SUMMARY OF CASH TRANSACTIONS AND BALANCES				
Funds	Beginning balances (a)	Receipts (b)	Disbursements (c)	Ending balance (d)
1. General fund				
2. Street fund				
3. Debt service fund				
4. Revenue sharing fund				
5. Other funds				
Total, all funds				

Part XI – OTHER INFORMATION	
1. Statement of assessed valuation	Assessed valuation data – ()
a. Real estate	
b. Personal property	
c. State assessed railroad and utility property	
d. Total valuation	
2. Tax rates – purposes of tax levy	Tax rate (per \$100)
a. General fund	
b. Debt service fund	
c. Other funds	
d. Total tax levy	
3. Summary of delinquent taxes	Amount – Omit cents
a. Year just ended	
b. All other prior years	
c. Total delinquent taxes	

Part XII – CERTIFICATION
I _____ of _____ <small>(Name – please print) (Office) (Political subdivision)</small>
of _____ do attest, under oath, the above is a true and accurate account of all fiscal <small>(County)</small>
transactions of _____ for the year _____ to _____. <small>(Political subdivision) (Fiscal year)</small>
Signature _____
Address _____
Telephone number _____ <small>(Area code) (Number)</small>
Subscribed and sworn to before me this _____ day of _____, 198____.
My commission expires _____ <small>(Notary public)</small>

Form F-66(MO-1)
(1-19-88)

STATE AUDITOR OF MISSOURI
JEFFERSON CITY, MISSOURI



ANNUAL TOWNSHIP FINANCIAL REPORT

RETURN TO Office of the State Auditor
State of Missouri
P.O. Box 869
Jefferson City, MO 65102

(Please correct any error in name and address including ZIP Code)

NOTE — Please read the supplementary instructions enclosed before completing this form. Where exact data are not available, please use estimates.
If you have any questions, please call the State Auditor's Office at (314) 751-4213.

IMPORTANT

Mark (X) appropriate box to indicate ending date of your township's fiscal year (12 month accounting period) and report data for this period only.

1987	1988
<input type="checkbox"/> July	<input type="checkbox"/> January
<input type="checkbox"/> August	<input type="checkbox"/> February
<input type="checkbox"/> September	<input type="checkbox"/> March
<input type="checkbox"/> October	<input type="checkbox"/> April
<input type="checkbox"/> November	<input type="checkbox"/> May
<input type="checkbox"/> December	<input type="checkbox"/> June

Part I — TAX REVENUES

	Amount — Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
1. Property taxes				
a. Current				
b. Delinquent				
c. Penalties and interest				
d. Distribution of surtax				
e. Total property taxes (Add lines 1a-1d of col. (d))				T01
2. Licenses, permits, and other taxes — Specify				
a.				
b.				
c.				
d. Total licenses, permits, and other taxes (Add lines 2a-2c of col. (d))				T02

Part II — INTERGOVERNMENTAL REVENUE

	Amount — Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
1. From State				
a. General support				C30
b. Streets and highways				C48
c. Other — Specify				
(1)				
(2)				
(3) Total other (Add lines 1c(1) and 1c(2) of col. (d))				C39



Part II – INTERGOVERNMENTAL REVENUE – Continued				
	Amount – Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
2. From other local governments				030
a. General support				
b. Streets and highways				048
c. Other – Specify <input checked="" type="checkbox"/>				
(1)				
(2)				
(3) Total other (Add lines 2c(1) and 2c(2) of col. (d))				089
3. Federal aid (direct)				827
a. Federal Revenue Sharing				
b. Other – Specify <input checked="" type="checkbox"/>				
(1)				
(2)				
(3) Total other (Add lines 3b(1) and 3b(2) of col. (d))				889
Part III – MISCELLANEOUS RECEIPTS				
How much was received from other sources? (Do not include taxes or grants.)	Amount – Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
				000
Part IV – EXPENDITURES (Include Revenue Sharing expenditures)				
	Amount – Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
1. Roads and bridges				244
a. Maintenance				244
b. Capital outlays				
2. Police				882
a. Current expenses				882
b. Capital outlays				
3. Financial and general administration				829
a. Current expenses				729
b. Capital outlays				100
4. Payment of interest on debt				
5. Payment of principal on debt				
6. All other expenditures				889
a. Current expenses				889
b. Capital outlays				
Part V – SALARIES AND WAGES				Amount – Omit cents
How much of your total expenditures reported in part IV was paid for salaries and wages?				200

FORM F-60500-11 (1-15-04)

Part VI — STATEMENT OF BONDED INDEBTEDNESS				
Description of issue	Amount — Omit cents			
	Debt outstanding beginning of year (a)	Debt issued during year (b)	Debt retired during year (c)	Debt outstanding end of year (d)
1. General obligation bonds				
a.				
b.				
2. Revenue bonds				
a.				
b.				
3. Assessment bonds				
a.				
b.				
4. Total, all bonds →	TBX	2BX	3BX	41X
Part VII — COMBINED SUMMARY OF CASH TRANSACTIONS AND BALANCES				
	Amount — Omit cents			
	Beginning balance (a)	Receipts (b)	Disbursements (c)	Ending balance (d)
1. Funds				
a. General fund				
b. Road fund				
c. Debt service fund				
d. Revenue Sharing fund				
e. Other funds				
f. Total, all funds →				
2. Of the total ending balances of all funds (line 1f, column d), how much was held in:			Amount — Omit cents	
a. Cash and certificates of deposit?			WB1	
b. Securities (at par value) of Federal, State, and local governments, and nongovernmental securities?			WB4	
Part VIII — OTHER INFORMATION			STATE USE ONLY V99	
			Assessed valuation date →	
1. Statement of assessed valuation			Amount — Omit cents	
a. Real estate				
b. Personal property				
c. State assessed railroad and utility property				
d. Total valuation →				



Part VIII — OTHER INFORMATION — Continued	
2. Tax rates — purposes of tax levy	Tax rate (per \$100)
a. General fund	
b. Road fund	
c. Debt service fund	
d. Other funds	
e. Total tax levy _____	
3. Summary of delinquent taxes	Amount — Omit cents
a. Year just ended	
b. All other prior years	
c. Total delinquent taxes _____	
Part IX — CERTIFICATION	
I, _____ of _____	
<i>(Name — please print) (Office) (Township)</i>	
do attest, under oath, the above is a true and accurate account of all fiscal	
<i>(County)</i>	
transactions of _____ of _____ for the year _____ to _____.	
<i>(Township) (County)</i>	
Signature _____	
Address _____	
Telephone number _____	
<i>(Area code) (Number)</i>	
Subscribed and sworn to before me this _____ day of _____, 198__.	
My commission expires _____.	
<i>(Notary public)</i>	

15 CSR 40-3.040 Revision of Property Tax Rates by School Districts
(Rescinded August 6, 1992)

AUTHORITY: section 137.073, RSMo 1986. Original rule filed April 15, 1985, effective Aug. 26, 1985. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.

15 CSR 40-3.050 Revision of Property Tax Rates by Political Subdivisions Other Than School Districts
(Rescinded August 6, 1992)

AUTHORITY: section 137.073, RSMo 1986. Original rule filed April 15, 1985, effective Aug. 26, 1985. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.

15 CSR 40-3.060 Revision of 1986 Property Tax Rates by School Districts
(Rescinded August 6, 1992)

AUTHORITY: 137.073, RSMo 1986. Original rule filed July 31, 1986, effective Oct. 11, 1986. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.

15 CSR 40-3.070 Revision of 1986 Property Tax Rates by Political Subdivisions Other Than School Districts
(Rescinded August 6, 1992)

AUTHORITY: section 137.073, RSMo 1986. Original rule filed July 31, 1986, effective Oct. 11, 1986. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.

15 CSR 40-3.080 Revision of 1987 Property Tax Rates by School Districts
(Rescinded August 6, 1992)

AUTHORITY: sections 137.073, RSMo 1986 and 137.115, RSMo Supp. 1987. Original rule filed Sept. 1, 1987, effective Dec. 12, 1987. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.

15 CSR 40-3.090 Revision of 1987 Property Tax Rates by Political Subdivisions Other Than School Districts
(Rescinded August 6, 1992)

AUTHORITY: sections 137.073, RSMo 1986. Original rule filed Sept. 1, 1987, effective Dec. 12, 1987. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.

15 CSR 40-3.100 Revision of Property Tax Rates by School Districts
(Rescinded February 28, 2001)

AUTHORITY: section 137.073.6, RSMo 1994. Original rule filed Jan. 3, 1992, effective Aug. 6, 1992. Amended: Filed June 14, 1994, effective Nov. 30, 1994. Emergency amendment filed June 14, 1996, effective June 24, 1996, expired Dec. 20, 1996. Amended: Filed June 14, 1996, effective Nov. 30, 1996. Emergency rescission filed July 14, 2000, effective July 24, 2000, expired Feb. 22, 2001. Rescinded: Filed July 14, 2000, effective Feb. 28, 2001.

15 CSR 40-3.110 Revision of Property Tax Rates by Political Subdivisions Other Than School Districts
(Rescinded February 28, 2001)

AUTHORITY: section 137.073.6, RSMo 1994. Original rule filed Jan. 3, 1992, effective Aug. 6, 1992. Amended: Filed June 14, 1994, effective Nov. 30, 1994. Emergency amendment filed June 14, 1996, effective June 24, 1996, expired Dec. 20, 1996. Amended: Filed June 14, 1996, effective Nov. 30, 1996. Emergency rescission filed July 14, 2000, effective July 24, 2000, expired Feb. 22, 2001. Rescinded: Filed July 14, 2000, effective Feb. 28, 2001.

15 CSR 40-3.120 Calculation and Revision of Property Tax Rates

PURPOSE: This rule applies to all political subdivisions and is designed to implement section 137.073, RSMo as it applies to calculating and revising property tax rates.

(1) The following forms with instructions are available from the State Auditor's Office—Tax Rate Review Section, and have been adopted and approved for use by school districts and all other political subdivisions to compute and substantiate the annual tax rate ceiling(s) pursuant to the requirements of the Missouri Constitution Article X, Section 22 and section 137.073, RSMo:

- (A) Tax Rate Summary Page;
- (B) Form A Computation of Reassessment Growth and Rate for Compliance with Article X, Section 22 and Section 137.073;
- (C) Form B New Voter Approved Tax Rate or Tax Rate Increase;
- (D) Form C Debt Service;
- (E) Form G Recoupment for Political Subdivisions.

AUTHORITY: section 137.073.6, RSMo Supp. 1999. A version of this rule was previously filed as 15 CSR 40-3.100 and 15 CSR 40-3.110. Emergency rule filed July 14, 2000, effective July 24, 2000, expired Feb. 22, 2001. Original rule filed July 14, 2000, effective Feb. 28, 2001.*

**Original authority: 137.073, RSMo 1955, amended 1979, 1984, 1985, 1989, 1990, 1991, 1992, 1994, 1996, 1999, 2000.*