



Rules of Elected Officials

Division 40—State Auditor

Chapter 3—Rules Applying to Political Subdivisions

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Title 15—ELECTED OFFICIALS

Division 40—State Auditor Chapter 3—Rules Applying to Political Subdivisions

15 CSR 40-3.010 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) A complete signed and sealed copy of 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 five (5) working days before the certification date. This will provide the auditor sufficient time to review the legal compliance of the bond transaction.

(2) When the state auditor determines that good cause exists to waive the five (5)-working-day requirement, the bonds will be certified immediately after compliance with the laws has been found to exist.

AUTHORITY: section 29.100, RSMo 2000 and section 108.240, RSMo Supp. 2010. Original rule filed June 27, 1974, effective July 7, 1974. Amended: Filed March 16, 2011, effective Sept. 30, 2011.*

**Original authority: 29.100, RSMo 1945, amended 1993, 1995 and 108.240, RSMo 1939, amended 1977, 1983, 2002.*

15 CSR 40-3.020 Reasonable Notice for Bonds Sold at Public Sale

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 sold at a public sale pursuant to section 108.170.1., RSMo, compliance shall be deemed by the state auditor if the sale meets the following conditions:

(A) Notice of the public sale of bonds contains the following:

1. The name of the issuer;

2. The issue date, maturity date, amount to mature on each maturity date, and interest payment date;

3. The time, date, and place where bids will be received;

4. The name, address, and telephone number of a person from whom additional information may be obtained; and

5. Any additional information desired by the issuer;

(B) Notice of the public sale of bonds is given—

1. 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

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

A. 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

B. 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.

(2) 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, PO Box 869, Truman State Office Building, 301 West High, Jefferson City, MO 65102. Telephone (573) 751-4213.

AUTHORITY: section 29.100, RSMo 2000, and section 108.240, RSMo Supp. 2011. Original rule filed May 11, 1982, effective Aug. 12, 1982. Amended: Filed Jan. 24,*

1984, effective May 11, 1984. Amended: Filed March 1, 2012, effective Aug. 30, 2012.

**Original authority: 29.100, RSMo 1945, amended 1993, 1995 and 108.240, RSMo 1939, amended 1977, 1983, 2002.*

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) An annual financial report shall be filed with the State Auditor's Office by every political subdivision. The annual financial report shall be set forth on the financial report form available from the State Auditor's Office and on its website, or may be in a form determined by the political subdivision which shall contain, at 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; and

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

(2) In lieu of filing an annual financial report, a political subdivision may file an independent audit report prepared by a certified public accountant which, at a minimum, must contain the items listed in section (1) above.

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

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

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

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

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



(4) The annual financial report shall be mailed to the State Auditor's Office at PO Box 869, Jefferson City, MO 65102, or emailed to PolySubFS@auditor.mo.gov.

(5) An unaudited annual financial report shall be submitted within six (6) months after the end of the political subdivision's fiscal year; an audit report prepared by a certified public accountant shall be submitted within six (6) months after the end of the political subdivision's fiscal year; any such reports due between August 28, 2015, and November 30, 2015, may be filed on or before December 31, 2015.

AUTHORITY: section 105.145, RSMo Supp. 2013.* Original rule filed Oct. 13, 1983, effective Jan. 13, 1984. Amended: Filed June 29, 2006, effective Jan. 30, 2007. Amended: Filed March 1, 2012, effective Aug. 30, 2012. Amended: Filed Sept. 23, 2014, effective April 30, 2015. Emergency amendment filed Sept. 1, 2015, effective Sept. 11, 2015, expired March 8, 2016. Amended: Filed Sept. 1, 2015, effective March 30, 2016.

*Original authority: 105.145, RSMo 1965, amended 1983, 2009.

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. Emergency rescission filed Sept. 24, 2004, effective Oct. 4, 2004, expired April 1, 2005. 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.

15 CSR 40-3.130 Calculation and Revision of Property Tax Rates by School Districts Calculating a Separate Property Tax Rate for Each Sub-Class of Property

Emergency rule filed Sept. 24, 2004, effective Oct. 4, 2004, expired April 1, 2005.

15 CSR 40-3.140 Calculation and Revision of Property Tax Rates by School Districts that Calculate a Single Property Tax Rate Applied to All Property

Emergency rule filed Sept. 24, 2004, effective Oct. 4, 2004, expired April 1, 2005.



15 CSR 40-3.150 Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts Calculating a Separate Property Tax Rate for Each Sub-Class of Property

Emergency rule filed Sept. 24, 2004, effective Oct. 4, 2004, expired April 1, 2005.

15 CSR 40-3.160 Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts that Calculate a Single Property Tax Rate Applied to All Property

Emergency rule filed Sept. 24, 2004, effective Oct. 4, 2004, expired April 1, 2005.

15 CSR 40-3.170 Addendum Filed with the Auditor's Office

PURPOSE: This rule sets forth a procedure for a county, city, town, or village to provide the information required by section 479.359 of Conference Committee Substitute for House Committee Substitute for Senate Substitute for Senate Committee Substitute for Senate Bill 5, First Regular Session, Ninety-eighth General Assembly, 2015.

(1) Every county, city, town, or village shall annually file with the State Auditor's Office a completed form, which is included herein, and available on the State Auditor's website, and contains, at a minimum, the following:

(A) The total annual revenue of the county, city, town, or village;

(B) The annual general operating revenue of the county, city, town, or village based on the definition in section 479.350, RSMo;

(C) The total revenue from fines, bond forfeitures, and court costs for minor traffic violations occurring within the county, city, town, or village based on the definitions in section 479.350, RSMo, including amended charges for any minor traffic violations; and

(D) The percent of annual general operating revenue from fines, bond forfeitures, and court costs for minor traffic violations as defined by section 479.350, RSMo, including amended charges for any minor traffic violation.

(2) The annual form shall be mailed to the State Auditor's Office at PO Box 869, Jefferson City, MO 65102, or emailed to PolySubFS@auditor.mo.gov.

(3) The addendum form shall be submitted within six (6) months after the end of the

county, city, town, or village's fiscal year and shall be filed with any required annual financial report filed under the procedures in 15 CSR 40-3.030.

(4) To facilitate auditing, the county, city, town, or village shall retain documentation supporting the information provided on the form in accordance with prescribed record retention procedures.

(5) The form shall be signed by a representative of the county, city, town, or village with knowledge of the subject matter before a notary public.

(6) If the county, city, town, or village's fiscal year ended before August 28, 2015, the county, city, town, or village may report the information required by section (1) of this regulation in a form that substantially comports with the requirements of this regulation and may report its total revenue for municipal court violations or provide an accounting of the percent of annual general operating revenue from fines and court costs from traffic violations, including amended charges from any charged traffic violation based on section 302.341, RSMo Supp. 2014.

(7) Examples.

(A) A city with a municipal court has several ordinances related to equipment failure, vehicle registration, and seatbelt use for which no points are placed on the driver's license upon conviction. The funds received from these violations should be included in "minor traffic violations" when reporting the information under section (1) of this regulation because the statutory definition of "minor traffic violation" includes municipal or county ordinance traffic violations, except those that involve authorization for the Department of Revenue to assess five (5) or more points to a person's driving record upon conviction, assuming that the specific violation does not fall within one (1) of the other statutorily enumerated exceptions in the definition of "minor traffic violation."

(B) The municipal court amends a violation that does not meet the definition of "minor traffic violation" to a violation that does meet this definition. The funds received from these violations should be included in "minor traffic violations" when reporting the information under section (1) of this regulation because the calculation includes charges for all minor traffic violations.

(C) The municipal court amends a violation that meets the definition of "minor traffic violation" to a violation that does not meet this definition. The funds received from

these violations should be included in "minor traffic violations" when reporting the information under section (1) of this regulation because the original charge is a minor traffic violation.



OFFICE OF THE STATE AUDITOR
ADDENDUM
(Form A 15-1)

INSTRUCTIONS

Fill out via computer, print to apply signature.
Email completed addendum to: PolysubFS@auditor.mo.gov or mail to:
Missouri State Auditor's Office
P.O. Box 869
Jefferson City, MO 65102

If your county, city, town, or village has its own municipal court, submit your municipal court certification with this form.
* If you check "No" on line A do not fill out lines B and C.

Political Subdivision Number Name of County, City, Town, or Village Fiscal Year End (MM/DD/Year)
Mailing Address City State Zip
Phone Email Address

Does your county, city, town, or village have its own municipal court? Yes [] No []
A Does your county, city, town, or village receive any revenue from fines, bond forfeitures, and court costs for minor traffic violations? Yes [] No []

List any courts that hear municipal violations for your county, city, town, or village.

Total Annual Revenue \$ Annual General Operating Revenue \$
B Total revenue from fines, bond forfeitures, and court costs for minor traffic violations, including amended charges for minor traffic violations \$
C Percentage of annual general operating revenue from fines, bond forfeitures, and court costs for minor traffic violations %

REPRESENTATIVE'S CERTIFICATION

The undersigned representative of the county, city, town, or village hereby certifies, under penalties of perjury, that all of the information submitted in this addendum is true and complete.

Signature Typed or Printed Name Title
Mailing Address City State Zip

NOTARY

State Subscribed and Sworn Before Me, This Day of Year
Notary Public Signature
My Commission Expires
Notary Public Name (Typed or Printed)
County (or City of St. Louis)

NOTICE - Every county, city, town, or village is required to submit an addendum to the State Auditor's Office pursuant to sections 479.359 and 479.362 and 15 CSR 40-3.170.



OFFICE OF THE STATE AUDITOR
ADDENDUM
(Form A 15-1)

Please use this space to provide additional explanations if the space provided for any item was not sufficient.

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AUTHORITY: section 29.100, RSMo 2000, and sections 479.359 and 479.362, RSMo Supp. 2015. Emergency rule filed Nov. 30, 2015, effective Dec. 10, 2015, expired May 31, 2016. Original rule filed Sept. 1, 2015, effective March 30, 2016.*

**Original authority: 29.100, RSMo 1945, amended 1993, 1995; 479.359, RSMo 2015; and 479.362, RSMo 2015.*

15 CSR 40-3.180 Municipal Court Certifications Filed with the Auditor's Office

PURPOSE: This rule sets forth a procedure for a county, city, town, or village with a municipal court to certify its substantial compliance with the municipal court procedures specified in Conference Committee Substitute for House Committee Substitute for Senate Substitute for Senate Committee Substitute for Senate Bill 5, First Regular Session, Ninety-eighth General Assembly, 2015.

(1) Any city, town, or village with a municipal court shall annually file with the State Auditor's Office a completed certification, which is included herein, and available on the State Auditor's website, or any certification which substantially comports with the specified certification and certifies that the municipal court adopted and substantially complied with the municipal court procedures specified by section 479.360(1), RSMo during the preceding fiscal year.

(2) Any county with a county municipal court shall annually file with the State Auditor's Office a completed certification, which is included herein, and available on the State Auditor's website, or any certification which substantially comports with the specified certification and certifies that the municipal court adopted and substantially complied with the municipal court procedures specified by section 479.360(1), RSMo during the preceding fiscal year.

(3) If the county, city, town, or village's fiscal year ended before August 28, 2015, but the county, city, town, or village files its financial report with the State Auditor's Office after August 28, 2015, the certification may specify which, if any, procedures required by section 479.360(1), RSMo the municipal court has adopted, and certify during which portion of the fiscal year, if any, the municipal court complied with each procedure.

(4) If the county, city, town, or village's fiscal year ended after August 28, 2015, but any

period of time covered by the certification includes a portion of a fiscal year that was prior to August 28, 2015, the certification may certify and specify substantial compliance for only that portion of the fiscal year after August 28, 2015 in which the municipal court complied with each procedure.

(5) The certification shall be signed by the municipal judge of the county, city, town, or village. If the municipal court has more than one (1) municipal judge, any municipal judge may sign the form or certification.

(6) The certification shall be submitted, together with the addendum required by 15 CSR 40-3.170, within six (6) months after the end of the county, city, town, or village's fiscal year. The certification shall be mailed to the State Auditor's Office at PO Box 869, Jefferson City, MO 65102, or emailed to PolySubFS@auditor.mo.gov.

(7) Any city, town, or village that does not have its own municipal judge because it has all municipal violations adjudicated by a county municipal judge, or by a circuit or associate circuit judge, is not required to file a certification.

(8) To facilitate auditing, the county, city, town, or village shall retain documentation supporting the information provided by the certification in accordance with prescribed record retention procedures.



OFFICE OF THE STATE AUDITOR
MUNICIPAL COURT CERTIFICATION
(Form MCC 15-1)

Instructions

Fill out via computer, print to apply signature.
Email completed certification along with required addendum to: **PolysubFS@auditor.mo.gov** or mail to:
Missouri State Auditor's Office
P.O. Box 869
Jefferson City, MO 65102

Name of County, City, Town, or Village

Mailing Address City State Zip

Phone Email Address

Name of Municipal Court

Mailing Address City State Zip

Phone Email Address Fiscal Year Certified

I certify that the municipal court over which I preside has adopted the procedures required by section 479.360 RSMo and substantially complied with the procedures during the fiscal year ended _____.

Signature Name of Municipal Judge (Printed or Typed)

Date (MM/DD/Year)

NOTICE - Each city, town, or village with a municipal court and each county with a municipal court is required to file a municipal court certification pursuant to sections 479.360 and 479.362 and 15 CSR 40-3.180.



AUTHORITY: section 29.100, RSMo 2000, and sections 479.360 and 479.362, RSMo Supp. 2015. Emergency rule filed Nov. 30, 2015, effective Dec. 10, 2015, expired May 31, 2016. Original rule filed Sept. 1, 2015, effective March 30, 2016.*

**Original authority: 29.100, RSMo 1945, amended 1993, 1995; 479.360, RSMo 2015; and 479.362, RSMo 2015.*