Where Community and Spirit Meet™

CITY OF KIRKWOOD

Property Tax Certification

2016

This page was intentionally left blank.

Property Tax Certification

Table of Contents

2015 Property Tax Rates	1
Kirkwood Comparison	2
Proposed Rates City of Kirkwood	3
Proposed Rates Special Business District	4
Proposed Rates Library	5
State Auditors Office General Revenue	6
State Auditors Office Police & Fire Pension	11
State Auditors Office Parks & Recreation	16
State Auditors Office Special Business District	21
State Auditors Office Library	26

This page was intentionally left blank.

Calendar Year 2015 Property Tax Rates

Taxing Authority	Residential	%		Commercial	%		Personal Property	%
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

	2015 Rate	Kirkwood 2016	Kirkwood 2015
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	Kirkwood 2016	Kirkwood 2015	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

							Estimated		2015 Actual		Difference
Police & Fire Pension			Residential	Commercial	Personal Property		Revenue		Revenue		
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	Personal Property
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. 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).

	Real Estate			Personal	Prior Method
	Residential	Agriculture	Commercial	Property	Single Rate
A. **Prior Year Tax Rate Ceiling** as defined in Chapter 137, RSMo. Revised if Prior Year Data Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year. (Prior Year Tax Rate Summary, Line F minus Line H in Odd Numbered Year) (Prior year Tax Rate Summary, Line F in Even Numbered Year)	0.2930	0.0000	0.2960	0.2640	0.2901
B. **Current Year Rate Computed** Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073 RSMo. If no Voter Approved Increase. [Tax Rate Form A, Line 37 & Line 23 (Prior Method)]	0.2960	0.0000	0.2970	0.2630	0.2923
C. **Amount of Rate Increase Authorized by Voters for Current Year** (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI. (Tax Rate Form B, Line 15)	0.0000	0.0000	0.0000	0.0000	0.0000
D. **Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling** [Line B (if no election) otherwise Line C]	0.2960	0.0000	0.2970	0.2630	0.2923
E. **Maximum Authorized Levy** Enter the Most Recent Voter Approved Rate	0.3400	0.3400	0.3400	0.3400	0.3400
F. **Current Year Tax Rate Ceiling** Maximum Legal Rate to Comply with Missouri Laws Political Subdivision's Tax Rate (Lower of Line D or Line E)	0.2960	0.0000	0.2970	0.2630	0.2923
G. 1. **Less Required Sales Tax Reduction** taken from Tax Rate Ceiling (Line F) If Applicable					
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** taken from Tax Rate Ceiling (Line F). WARNING: A Voluntary Reduction taken in an Even-Numbered Year Will Lower the Tax Rate Ceiling for the Following Year					
I. **Plus Allowable Recoupment Rate** added to Tax Rate Ceiling (Line F) If Applicable (Attach Form G or H)					
J. **Tax Rate To Be Levied** (Line F - Line G1 - Line G2 - Line H + Line I)					
AA. **Rate to be Levied For Debt Service** If Applicable (Tax Rate Form C, Line 10)	0.67		0.67	0.67	
BB. **Additional Special Purposed Rate Authorized By Voters** After the Prior Year Tax Rates were Set. (Tax Rate Form B, Line 15 if a Different Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI.					

CERTIFICATION

I, the undersigned, _____ (Office) of _____ (Political Subdivision) levying a rate in _____ (County or Counties) do herby 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

Tax Rate Form A (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.

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)		(Prior Method)
		Residential	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 finalized by the local board of equalization.	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 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.	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

Tax Rate Form A (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.

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)		(Prior Method)
	Residential	Agricultural	Commercial	Personal Property	Total	Single Rate Calculation
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)	0.2930	0.0000	0.2960	0.2640		0.2901
15. **Maximum Prior Year Adjusted Revenue Permitted** from property that existed in both years [(Line 13 x Line 14) / 100]	1,631,070	0	328,392	202,336		2,159,112
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)	1,631,070	0	328,392	202,336		2,159,112
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)	0.2958	0.0000	0.2967	0.2640		0.2923
21. **Limit Personal Property to the Prior Year Ceiling** [Lower of Line 20 (Personal Property) or Line 14 (Personal Property)]				0.2640		
22. **Maximum Authorized Levy** Enter the Most Recent Voter Approved Rate (Tax Rate Summary, Line E)	0.3400	0.3400	0.3400	0.3400		0.3400
23. **Limit to the Prior Year Maximum Authorized Levy** [Lower of Line 20, Line 21 (for Personal Property only), or Line 22]	0.2958	0.0000	0.2967	0.2640		0.2923

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 8/17/2016

Tax Rate Form A (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.

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)		(Prior Method)
	Residential	Agricultural	Commercial	Personal Property	Total	Single Rate Calculation
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		

(Form Revised 03-2016)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED 8/17/2016

Tax Rate Form A (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.

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)		(Prior Method)
	Residential	Agricultural	Commercial	Personal Property	Total	Single Rate Calculation
For Informational Purposes Only - Impact of the Multi Rate System						
38. Revenue Calculated the Multi Rate Method [(Line 37 x Line 1) / 100]	1,646,302.98	0.00	330,250.64	218,980.13	2,195,533.75	
39. Revenue Calculated Using the Single Rate Method [Line 23 (Prior Method) x Line 1) / 100]	1,625,724.20	0.00	325,024.45	243,376.01	2,194,124.66	
40. Revenue Differences Using the Different Methods (Line 38 - Line 39)	20,578.78	0.00	5,226.19	-24,395.88	1,409.09	
41. Percent Change (Line 40 / Line 39)	1.2658%	0.0000%	1.6079%	-10.0239%	0.0642%	
For Informational Purposes Only - Blended Rate Calculation						
42. Tax Rate Ceiling (Tax Rate Summary, Line F)	0.2960	0.0000	0.2970	0.2630		
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)	0.2960	0.0000	0.2970	0.2630		
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]	1,646,303	0	330,251	218,980	2,195,534	
47. Blended Tax Rate Ceiling Including Recoupment [Line 46 (Total) / Line 45 (Total) x 100]					0.2925	
48. Voluntary Reduction (Tax Rate Summary, Line H)	0.0000	0.0000	0.0000	0.0000		
49. Unadjusted Levy (Line 44 - Line 48)	0.2960	0.0000	0.2970	0.2630		
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]	1,646,303	0	330,251	218,980	2,195,534	
52. Blended Tax Rate from the Unadjusted Levy [Line 51 (Total) / Line 50 (Total) x 100]					0.2925	
53. Sales Tax Reduction (Tax Rate Summary, Line G)	0.0000	0.0000	0.0000	0.0000		
54. Adjusted Levy (Line 49 - Line 53)	0.2960	0.0000	0.2970	0.2630		
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]	1,646,303	0	330,251	218,980	2,195,534	
57. Blended Tax Rate from the Adjusted Levy [Line 56 (Total) / Line 55 (Total) x 100]					0.2925	

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	Pension
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. 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).

	Real Estate			Personal	Prior Method
	Residential	Agriculture	Commercial	Property	Single Rate
A. **Prior Year Tax Rate Ceiling** as defined in Chapter 137, RSMo. Revised if Prior Year Data Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year. (Prior Year Tax Rate Summary, Line F minus Line H in Odd Numbered Year) (Prior year Tax Rate Summary, Line F in Even Numbered Year)	0.1170	0.0000	0.1400	0.1720	0.1261
B. **Current Year Rate Computed** Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073 RSMo. If no Voter Approved Increase. [Tax Rate Form A, Line 37 & Line 23 (Prior Method)]	0.1180	0.0000	0.1400	0.1720	0.1271
C. **Amount of Rate Increase Authorized by Voters for Current Year** (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI. (Tax Rate Form B, Line 15)	0.0000	0.0000	0.0000	0.0000	0.0000
D. **Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling** [Line B (if no election) otherwise Line C]	0.1180	0.0000	0.1400	0.1720	0.1271
E. **Maximum Authorized Levy** Enter the Most Recent Voter Approved Rate	0.1800	0.1800	0.1800	0.1800	0.1800
F. **Current Year Tax Rate Ceiling** Maximum Legal Rate to Comply with Missouri Laws Political Subdivision's Tax Rate (Lower of Line D or Line E)	0.1180	0.0000	0.1400	0.1720	0.1271
G. 1. **Less Required Sales Tax Reduction** taken from Tax Rate Ceiling (Line F) If Applicable					
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** taken from Tax Rate Ceiling (Line F). WARNING: A Voluntary Reduction taken in an Even-Numbered Year Will Lower the Tax Rate Ceiling for the Following Year					
I. **Plus Allowable Recoupment Rate** added to Tax Rate Ceiling (Line F) If Applicable (Attach Form G or H)					
J. **Tax Rate To Be Levied** (Line F - Line G1 - Line G2 - Line H + Line I)					
AA. **Rate to be Levied For Debt Service** If Applicable (Tax Rate Form C, Line 10)					
BB. **Additional Special Purposed Rate Authorized By Voters** After the Prior Year Tax Rates were Set. (Tax Rate Form B, Line 15 if a Different Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI.					

CERTIFICATION

I, the undersigned, _____ (Office) of _____ (Political Subdivision) levying a rate in _____ (County or Counties) do herby 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

Tax Rate Form A (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.

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)		(Prior Method)
		Residential	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 finalized by the local board of equalization.	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 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.	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

Tax Rate Form A (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.

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)		(Prior Method)
	Residential	Agricultural	Commercial	Personal Property	Total	Single Rate Calculation
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

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED 8/17/2016

Tax Rate Form A (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.

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) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation
Calculate Revised Rate(s)						
24. Tax Revenue [(Line 1 x Line 23) /100]	656,853	0	156,007	143,211	956,071	954,065
25. Total Assessed Valuation [Line 1 (Total)]					750,641,345	
26. Blended Rate [Line 24 (Total) / Line 25 x 100]					0.1274	
27. Revenue Difference due to the multi rate calculation [Line 24 (Total) - Line 24 (Prior Method)]					2,006	
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]	0.1181	0.0000	0.0000	0.0000		
29. Current Year Adjusted Assessed Valuation of Rates being Revised (If Line 28 > 0, Then Line 5, Otherwise 0)	551,323,540	0	0	0	551,323,540	
30. Relative Ratio of Current Year Adjusted Assessed Valuation of the Rates being Revised [Line 29 / Line 29 (Total)]	1.0000	0.0000	0.0000	0.0000	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]	-0.0004	0.0000	0.0000	0.0000	-0.0004	
32. Revised Rate (Line 23 + Line 31)	0.1177	0.0000	0.1403	0.1720		
33. Revised Rate Rounded (If Line 32 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4 - digit rate)	0.1180	0.0000	0.1400	0.1720		
Calculate Final Blended Rate						
34. Tax Revenue [(Line 1 x Line 33) / 100]	656,296	0	155,674	143,211	955,181	
35. Total Assessed Valuation [Line 1 (Total)]					750,641,345	
36. Final Blended Rate [(Line 34 (Total) / Line 35) x 100]					0.1270	
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**	0.1180	0.0000	0.1400	0.1720		

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED 8/17/2016

Tax Rate Form A (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.

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) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation
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%	
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	
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	
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	
57. Blended Tax Rate from the Adjusted Levy [Line 56 (Total) / Line 55 (Total) x 100]					0.1272	

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	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.

The information to complete the Tax Rate Summary is available from prior year forms, computed on the attached forms, or computed on this page.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data 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).

	Real Estate			Personal	Prior Method
	Residential	Agriculture	Commercial	Property	Single Rate
A. **Prior Year Tax Rate Ceiling** as defined in Chapter 137, RSMo. Revised if Prior Year Data Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year. (Prior Year Tax Rate Summary, Line F minus Line H in Odd Numbered Year) (Prior year Tax Rate Summary, Line F in Even Numbered Year)	0.1310	0.0000	0.1330	0.1210	0.1300
B. **Current Year Rate Computed** Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073 RSMo. If no Voter Approved Increase. [Tax Rate Form A, Line 37 & Line 23 (Prior Method)]	0.1320	0.0000	0.1330	0.1190	0.1310
C. **Amount of Rate Increase Authorized by Voters for Current Year** (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI. (Tax Rate Form B, Line 15)	0.0000	0.0000	0.0000	0.0000	0.0000
D. **Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling** [Line B (if no election) otherwise Line C]	0.1320	0.0000	0.1330	0.1190	0.1310
E. **Maximum Authorized Levy** Enter the Most Recent Voter Approved Rate	0.2000	0.2000	0.2000	0.2000	0.2000
F. **Current Year Tax Rate Ceiling** Maximum Legal Rate to Comply with Missouri Laws Political Subdivision's Tax Rate (Lower of Line D or Line E)	0.1320	0.0000	0.1330	0.1190	0.1310
G. 1. **Less Required Sales Tax Reduction** taken from Tax Rate Ceiling (Line F) If Applicable					
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** taken from Tax Rate Ceiling (Line F). WARNING: A Voluntary Reduction taken in an Even-Numbered Year Will Lower the Tax Rate Ceiling for the Following Year					
I. **Plus Allowable Recoupment Rate** added to Tax Rate Ceiling (Line F) If Applicable (Attach Form G or H)					
J. **Tax Rate To Be Levied** (Line F - Line G1 - Line G2 - Line H + Line I)					
AA. **Rate to be Levied For Debt Service** If Applicable (Tax Rate Form C, Line 10)					
BB. **Additional Special Purposed Rate Authorized By Voters** After the Prior Year Tax Rates were Set. (Tax Rate Form B, Line 15 if a Different Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI.					

CERTIFICATION

I, the undersigned, _____ (Office) of _____ (Political Subdivision) levying a rate in _____ (County or Counties) do herby 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

Tax Rate Form A (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

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)		(Prior Method)
		Residential	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 finalized by the local board of equalization.	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 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.	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

(Form Revised 03-2016)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED 8/17/2016

Tax Rate Form A (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

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)		(Prior Method)
	Residential	Agricultural	Commercial	Personal Property	Total	Single Rate Calculation
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 8/17/2016

Tax Rate Form A (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

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) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation
Calculate Revised Rate(s)						
24. Tax Revenue [(Line 1 x Line 23) /100]	735,831	0	148,224	100,748	984,803	983,340
25. Total Assessed Valuation [Line 1 (Total)]					750,641,345	
26. Blended Rate [Line 24 (Total) / Line 25 x 100]					0.1312	
27. Revenue Difference due to the multi rate calculation [Line 24 (Total) - Line 24 (Prior Method)]					1,463	
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	0.1210		
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	-0.0019	-0.0019	
32. Revised Rate (Line 23 + Line 31)	0.1323	0.0000	0.1333	0.1191		
33. Revised Rate Rounded (If Line 32 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4 - digit rate)	0.1320	0.0000	0.1330	0.1190		
Calculate Final Blended Rate						
34. Tax Revenue [(Line 1 x Line 33) / 100]	734,162	0	147,890	99,082	981,134	
35. Total Assessed Valuation [Line 1 (Total)]					750,641,345	
36. Final Blended Rate [(Line 34 (Total) / Line 35) x 100]					0.1310	
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**	0.1320	0.0000	0.1330	0.1190		

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED 8/17/2016

Tax Rate Form A (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

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)		(Prior Method)
	Residential	Agricultural	Commercial	Personal Property	Total	Single Rate Calculation
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. 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).

	Real Estate			Personal	Prior Method
	Residential	Agriculture	Commercial	Property	Single Rate
A. **Prior Year Tax Rate Ceiling** as defined in Chapter 137, RSMo. Revised if Prior Year Data Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year. (Prior Year Tax Rate Summary, Line F minus Line H in Odd Numbered Year) (Prior year Tax Rate Summary, Line F in Even Numbered Year)	0.0000	0.0000	0.4230	0.0000	0.4228
B. **Current Year Rate Computed** Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073 RSMo. If no Voter Approved Increase. [Tax Rate Form A, Line 37 & Line 23 (Prior Method)]	0.0000	0.0000	0.4240	0.0000	0.4235
C. **Amount of Rate Increase Authorized by Voters for Current Year** (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI. (Tax Rate Form B, Line 15)	0.0000	0.0000	0.0000	0.0000	0.0000
D. **Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling** [Line B (if no election) otherwise Line C]	0.0000	0.0000	0.4240	0.0000	0.4235
E. **Maximum Authorized Levy** Enter the Most Recent Voter Approved Rate	0.8500	0.8500	0.8500	0.8500	0.8500
F. **Current Year Tax Rate Ceiling** Maximum Legal Rate to Comply with Missouri Laws Political Subdivision's Tax Rate (Lower of Line D or Line E)	0.0000	0.0000	0.4240	0.0000	0.4235
G. 1. **Less Required Sales Tax Reduction** taken from Tax Rate Ceiling (Line F) If Applicable					
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** taken from Tax Rate Ceiling (Line F). WARNING: A Voluntary Reduction taken in an Even-Numbered Year Will Lower the Tax Rate Ceiling for the Following Year					
I. **Plus Allowable Recoupment Rate** added to Tax Rate Ceiling (Line F) If Applicable (Attach Form G or H)					
J. **Tax Rate To Be Levied** (Line F - Line G1 - Line G2 - Line H + Line I)					
AA. **Rate to be Levied For Debt Service** If Applicable (Tax Rate Form C, Line 10)					
BB. **Additional Special Purposed Rate Authorized By Voters** After the Prior Year Tax Rates were Set. (Tax Rate Form B, Line 15 if a Different Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI.					

CERTIFICATION

I, the undersigned, _____ (Office) of _____ (Political Subdivision) levying a rate in _____ (County or Counties) do herby 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

Tax Rate Form A (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.

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) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	(Prior Method) 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 finalized by the local board of equalization.	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 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.	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

(Form Revised 03-2016)

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) Real Estate	(c)	(d)		(Prior Method)
	Residential	Agricultural	Commercial	Personal Property	Total	Single Rate Calculation
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	0.0000%	0.0000%	-0.1607%	0.0000%		-0.1607%
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)	0	0	32,990,530	0		32,990,530
14. **Prior Year Voluntarily Reduced Rate in Non-Reassessment Year** (Tax Rate Summary, Line A)	0.0000	0.0000	0.4230	0.0000		0.4228
15. **Maximum Prior Year Adjusted Revenue Permitted** from property that existed in both years [(Line 13 x Line 14) / 100]	0	0	139,550	0		139,484
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)	0	0	139,550	0		139,484
19. **Adjusted Current Year Assessed Valuation** (Line 5)	0	0	32,937,500	0		32,937,500
20. **Tax Rate Permitted Using Prior Method** Tax Rate Permitted Prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)	0.0000	0.0000	0.4237	0.0000		0.4235
21. **Limit Personal Property to the Prior Year Ceiling** [Lower of Line 20 (Personal Property) or Line 14 (Personal Property)]				0.0000		
22. **Maximum Authorized Levy** Enter the Most Recent Voter Approved Rate (Tax Rate Summary, Line E)	0.8500	0.8500	0.8500	0.8500		0.8500
23. **Limit to the Prior Year Maximum Authorized Levy** [Lower of Line 20, Line 21 (for Personal Property only), or Line 22]	0.0000	0.0000	0.4237	0.0000		0.4235

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

Tax Rate Form A (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.

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) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation
Calculate Revised Rate(s)						
24. Tax Revenue [(Line 1 x Line 23) /100]	0	0	139,556	0	139,556	139,490
25. Total Assessed Valuation [Line 1 (Total)]					32,937,500	
26. Blended Rate [Line 24 (Total) / Line 25 x 100]					0.4237	
27. Revenue Difference due to the multi rate calculation [Line 24 (Total) - Line 24 (Prior Method)]					66	
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	0.0000		
29. Current Year Adjusted Assessed Valuation of Rates being Revised (If Line 28 > 0, Then Line 5, Otherwise 0)	0	0	0	0	0	
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	0.0000	0.0000	
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	0.0000	0.0000	
32. Revised Rate (Line 23 + Line 31)	0.0000	0.0000	0.4237	0.0000		
33. Revised Rate Rounded (If Line 32 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4 - digit rate)	0.0000	0.0000	0.4240	0.0000		
Calculate Final Blended Rate						
34. Tax Revenue [(Line 1 x Line 33) / 100]	0	0	139,655	0	139,655	
35. Total Assessed Valuation [Line 1 (Total)]					32,937,500	
36. Final Blended Rate [(Line 34 (Total) / Line 35) x 100]					0.4240	
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**	0.0000	0.0000	0.4240	0.0000		

(Form Revised 03-2016)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED 8/8/2016

Tax Rate Form A (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.

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

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data Summary at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a)	(b)	(c)	(d)		(Prior Method)
		Real Estate				
	Residential	Agricultural	Commercial	Personal Property	Total	Single Rate Calculation
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	
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	

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	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. 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).

	Real Estate			Personal	Prior Method
	Residential	Agriculture	Commercial	Property	Single Rate
A. **Prior Year Tax Rate Ceiling** as defined in Chapter 137, RSMo. Revised if Prior Year Data Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year. (Prior Year Tax Rate Summary, Line F minus Line H in Odd Numbered Year) (Prior year Tax Rate Summary, Line F in Even Numbered Year)	0.1870	0.0000	0.2190	0.2350	0.1962
B. **Current Year Rate Computed** Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073 RSMo. If no Voter Approved Increase. [Tax Rate Form A, Line 37 & Line 23 (Prior Method)]	0.1890	0.0000	0.2200	0.2350	0.1978
C. **Amount of Rate Increase Authorized by Voters for Current Year** (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI. (Tax Rate Form B, Line 15)	0.0000	0.0000	0.0000	0.0000	0.0000
D. **Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling** [Line B (if no election) otherwise Line C]	0.1890	0.0000	0.2200	0.2350	0.1978
E. **Maximum Authorized Levy** Enter the Most Recent Voter Approved Rate	0.2500	0.2500	0.2500	0.2500	0.2500
F. **Current Year Tax Rate Ceiling** Maximum Legal Rate to Comply with Missouri Laws Political Subdivision's Tax Rate (Lower of Line D or Line E)	0.1890	0.0000	0.2200	0.2350	0.1978
G. 1. **Less Required Sales Tax Reduction** taken from Tax Rate Ceiling (Line F) If Applicable					
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** taken from Tax Rate Ceiling (Line F). WARNING: A Voluntary Reduction taken in an Even-Numbered Year Will Lower the Tax Rate Ceiling for the Following Year					
I. **Plus Allowable Recoupment Rate** added to Tax Rate Ceiling (Line F) If Applicable (Attach Form G or H)					
J. **Tax Rate To Be Levied** (Line F - Line G1 - Line G2 - Line H + Line I)					
AA. **Rate to be Levied For Debt Service** If Applicable (Tax Rate Form C, Line 10)					
BB. **Additional Special Purposed Rate Authorized By Voters** After the Prior Year Tax Rates were Set. (Tax Rate Form B, Line 15 if a Different Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI.					

CERTIFICATION

I, the undersigned, _____ (Office) of _____ (Political Subdivision) levying a rate in _____ (County or Counties) do herby 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

Tax Rate Form A (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.

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)		(Prior Method)
		Residential	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 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

Tax Rate Form A (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.

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) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation
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

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED 8/17/2016

Tax Rate Form A (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.

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) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation
Calculate Revised Rate(s)						
24. Tax Revenue [(Line 1 x Line 23) /100]	1,038,560	0	206,686	190,956	1,436,202	1,434,879
25. Total Assessed Valuation [Line 1 (Total)]					725,419,244	
26. Blended Rate [Line 24 (Total) / Line 25 x 100]					0.1980	
27. Revenue Difference due to the multi rate calculation [Line 24 (Total) - Line 24 (Prior Method)]					1,323	
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]	0.1888	0.0000	0.0000	0.0000		
29. Current Year Adjusted Assessed Valuation of Rates being Revised (If Line 28 > 0, Then Line 5, Otherwise 0)	545,224,650	0	0	0	545,224,650	
30. Relative Ratio of Current Year Adjusted Assessed Valuation of the Rates being Revised [Line 29 / Line 29 (Total)]	1.0000	0.0000	0.0000	0.0000	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]	-0.0002	0.0000	0.0000	0.0000	-0.0002	
32. Revised Rate (Line 23 + Line 31)	0.1886	0.0000	0.2197	0.2350		
33. Revised Rate Rounded (If Line 32 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4 - digit rate)	0.1890	0.0000	0.2200	0.2350		
Calculate Final Blended Rate						
34. Tax Revenue [(Line 1 x Line 33) / 100]	1,039,660	0	206,969	190,956	1,437,585	
35. Total Assessed Valuation [Line 1 (Total)]					725,419,244	
36. Final Blended Rate [(Line 34 (Total) / Line 35) x 100]					0.1980	
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**	0.1890	0.0000	0.2200	0.2350		

(Form Revised 03-2016)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED 8/17/2016

Tax Rate Form A (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.

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) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation
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	
47. Blended Tax Rate Ceiling Including Recoupment [Line 46 (Total) / Line 45 (Total) x 100]					0.1982	
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	
52. Blended Tax Rate from the Unadjusted Levy [Line 51 (Total) / Line 50 (Total) x 100]					0.1982	
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	
57. Blended Tax Rate from the Adjusted Levy [Line 56 (Total) / Line 55 (Total) x 100]					0.1982	

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	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. 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).

	Real Estate			Personal	Prior Method
	Residential	Agriculture	Commercial	Property	Single Rate
A. **Prior Year Tax Rate Ceiling** as defined in Chapter 137, RSMo. Revised if Prior Year Data Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year. (Prior Year Tax Rate Summary, Line F minus Line H in Odd Numbered Year) (Prior year Tax Rate Summary, Line F in Even Numbered Year)	0.1170	0.0000	0.1200	0.1200	0.0000
B. **Current Year Rate Computed** Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073 RSMo. If no Voter Approved Increase. [Tax Rate Form A, Line 37 & Line 23 (Prior Method)]	0.1180	0.0000	0.1200	0.1200	0.0000
C. **Amount of Rate Increase Authorized by Voters for Current Year** (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI. (Tax Rate Form B, Line 15)	0.0000	0.0000	0.0000	0.0000	0.0000
D. **Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling** [Line B (if no election) otherwise Line C]	0.1180	0.0000	0.1200	0.1200	0.0000
E. **Maximum Authorized Levy** Enter the Most Recent Voter Approved Rate	0.1200	0.1200	0.1200	0.1200	0.0000
F. **Current Year Tax Rate Ceiling** Maximum Legal Rate to Comply with Missouri Laws Political Subdivision's Tax Rate (Lower of Line D or Line E)	0.1180	0.0000	0.1200	0.1200	0.0000
G. 1. **Less Required Sales Tax Reduction** taken from Tax Rate Ceiling (Line F) If Applicable					
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** taken from Tax Rate Ceiling (Line F). WARNING: A Voluntary Reduction taken in an Even-Numbered Year Will Lower the Tax Rate Ceiling for the Following Year					
I. **Plus Allowable Recoupment Rate** added to Tax Rate Ceiling (Line F) If Applicable (Attach Form G or H)					
J. **Tax Rate To Be Levied** (Line F - Line G1 - Line G2 - Line H + Line I)					
AA. **Rate to be Levied For Debt Service** If Applicable (Tax Rate Form C, Line 10)					
BB. **Additional Special Purposed Rate Authorized By Voters** After the Prior Year Tax Rates were Set. (Tax Rate Form B, Line 15 if a Different Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI.					

CERTIFICATION

I, the undersigned, _____ (Office) of _____ (Political Subdivision) levying a rate in _____ (County or Counties) do herby 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

Tax Rate Form A (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.

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)		(Prior Method)
		Residential	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 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

(Form Revised 03-2016)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED 8/17/2016

Tax Rate Form A (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.

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) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation
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)	0.1170	0.0000	0.1200	0.1200		0.0000
15. **Maximum Prior Year Adjusted Revenue Permitted** from property that existed in both years [(Line 13 x Line 14) / 100]	644,194	0	112,598	89,035		0
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)	644,194	0	112,598	89,035		0
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)	0.1182	0.0000	0.1204	0.1200		0.0000
21. **Limit Personal Property to the Prior Year Ceiling** [Lower of Line 20 (Personal Property) or Line 14 (Personal Property)]				0.1200		
22. **Maximum Authorized Levy** Enter the Most Recent Voter Approved Rate (Tax Rate Summary, Line E)	0.1200	0.1200	0.1200	0.1200		0.0000
23. **Limit to the Prior Year Maximum Authorized Levy** [Lower of Line 20, Line 21 (for Personal Property only), or Line 22]	0.1182	0.0000	0.1200	0.1200		0.0000

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 8/17/2016

Tax Rate Form A (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.

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) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation
Calculate Revised Rate(s)						
24. Tax Revenue [(Line 1 x Line 23) /100]	650,200	0	112,892	97,510	860,602	0
25. Total Assessed Valuation [Line 1 (Total)]					725,419,244	
26. Blended Rate [Line 24 (Total) / Line 25 x 100]					0.1186	
27. Revenue Difference due to the multi rate calculation [Line 24 (Total) - Line 24 (Prior Method)]					860,602	
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	0.0000		
29. Current Year Adjusted Assessed Valuation of Rates being Revised (If Line 28 > 0, Then Line 5, Otherwise 0)	0	0	0	0	0	
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	0.0000	0.0000	
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	0.0000	0.0000	
32. Revised Rate (Line 23 + Line 31)	0.1182	0.0000	0.1200	0.1200		
33. Revised Rate Rounded (If Line 32 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4 - digit rate)	0.1180	0.0000	0.1200	0.1200		
Calculate Final Blended Rate						
34. Tax Revenue [(Line 1 x Line 33) / 100]	649,100	0	112,892	97,510	859,502	
35. Total Assessed Valuation [Line 1 (Total)]					725,419,244	
36. Final Blended Rate [(Line 34 (Total) / Line 35) x 100]					0.1180	
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**	0.1180	0.0000	0.1200	0.1200		

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-Temp
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) Real Estate Residential	(b) Real Estate Agricultural	(c) Real Estate Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation
For Informational Purposes Only - Impact of the Multi Rate System						
38. Revenue Calculated the Multi Rate Method [(Line 37 x Line 1) / 100]	649,099.77	0.00	112,891.93	97,509.70	859,501.40	
39. Revenue Calculated Using the Single Rate Method [Line 23 (Prior Method) x Line 1) / 100]	0.00	0.00	0.00	0.00	0.00	
40. Revenue Differences Using the Different Methods (Line 38 - Line 39)	649,099.77	0.00	112,891.93	97,509.70	859,501.40	
41. Percent Change (Line 40 / Line 39)	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
For Informational Purposes Only - Blended Rate Calculation						
42. Tax Rate Ceiling (Tax Rate Summary, Line F)	0.1180	0.0000	0.1200	0.1200		
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	0.1200	0.1200		
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]	649,100	0	112,892	97,510	859,502	
47. Blended Tax Rate Ceiling Including Recoupment [Line 46 (Total) / Line 45 (Total) x 100]					0.1185	
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	0.1200	0.1200		
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]	649,100	0	112,892	97,510	859,502	
52. Blended Tax Rate from the Unadjusted Levy [Line 51 (Total) / Line 50 (Total) x 100]					0.1185	
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	0.1200	0.1200		
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]	649,100	0	112,892	97,510	859,502	
57. Blended Tax Rate from the Adjusted Levy [Line 56 (Total) / Line 55 (Total) x 100]					0.1185	