

FORM G - INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b) (20 __) FOR POLITICAL SUBDIVISIONS OTHER THAN SCHOOL DISTRICTS WITH A SEPARATE RATE ON EACH SUBCLASS OR PROPERTY

(Name of Political Subdivision)	(Political Subdivision Code)	(Purpose of Levy)
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If assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a judicial court or are due to clerical corrections, the existing tax rate ceiling may be revised to compensate for the changes described above. A political subdivision may document these changes by filing revised copies of each of the tax rate forms for each year that is affected. These changes should be clearly marked on the revised forms and a written explanation of the revised should be attached.

Before completion of this form, revisions are required to the prior year(s) tax rate forms to determine the revised assessed valuation and revised tax rate ceiling. Revised forms must be filed with the State Auditor before or at the time the recoupment form is filed.

After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the prior year(s) affected by the revisions. The steps below determine if a recoupment is permissible and document to what extent the political subdivision desires to recoup in the current year.

Start with the oldest prior year (if applicable) and work forward to the present.

Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process.

CERTIFICATION

I, the undersigned hereby do certify that the data set forth below is true and accurate to the best of my knowledge and belief.

Name of Political Subdivision	(Telephone)	(Signature)
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Political Subdivision No.	(Date)	(Print Name)
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Purpose of Levy

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 (Name of Political Subdivision) (Political Subdivision Code) (Purpose of Levy)

YEAR 20__ - COMPLETE LINES 1 THROUGH 13 FOR THE THIRD PRIOR YEAR (IF APPLICABLE)
MAKE A COPY OF THIS PAGE FOR CALCULATING A RECOUPMENT OF THE FOURTH OR OLDER PRIOR YEAR(S)

	Real Estate			Personal	Total
	Residential	Agricultural	Commercial	Property	
1. Revised State & Locally Assessed Valuation After the changes to 20__ tax rate have been made. (Revised Form A, Line 1 Total)	_____	_____	_____	_____	_____
2. Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary Page, Line F)	_____	_____	_____	_____	_____
3. Revised Permissible State & Locally Assessed Tax Revenue [(Line 1 x Line 2) / 100]	_____	_____	_____	_____	_____
4. Revised State & Locally Assessed Valuation (Line 1)	_____	_____	_____	_____	_____
5. Original Tax Rate Ceiling (Certified) (Original Tax Rate Summary Page, Line F)	_____	_____	_____	_____	_____
6. Total State & Locally Assessed Revenue Actually Produced [(Line 4 x Line 5) / 100]	_____	_____	_____	_____	_____
7. Total Lost Revenue Allowed to be Recouped (Line 3 - Line 6)	_____	_____	_____	_____	_____
8. Limit the Total Lost Revenue (Line 7) to Zero (If Line 7 < 0, Then 0, Otherwise Line 7)	_____	_____	_____	_____	_____
9. Difference Due to Limiting Loss to Zero (Allocate Difference to Subclass if Line 8 > 0) [Line 7 (Total) - Line 8 (Total)]	_____	_____	_____	_____	_____
10. Revised Locally Assessed Valuation of Subclass If Line 8 > 0 (Line 1 IF Line 8 > 0)	_____	_____	_____	_____	_____
11. Relative Ratio of Line 10 Ratio of assessed valuation of each subclass to the total. [Line 10 / Line 10 (Total)]	_____	_____	_____	_____	_____
12. Allocate the Difference on Line 9 Based on the Relative Ratio on Line 11 [Line 9 (Total) x Line 11]	_____	_____	_____	_____	_____
13. Total (20__) Lost Revenue Allowed to be Recouped (Line 8 + Line 12)	_____	_____	_____	_____	_____

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 (Name of Political Subdivision) (Political Subdivision Code) (Purpose of Levy)

YEAR 20__ - COMPLETE LINES 14 THROUGH 26 FOR THE SECOND PRIOR YEAR (IF APPLICABLE)

	Real Estate			Personal Property	Total
	Residential	Agricultural	Commercial		
14. Revised State & Locally Assessed Valuation After the changes to 20__ tax rate(s) have been made. (Revised Form A, Line 1 Total)	_____	_____	_____	_____	_____
15. Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary Page, Line F)	_____	_____	_____	_____	_____
16. Revised Permissible State & Locally Assessed Tax Revenue [(Line 14 x Line 15) / 100]	_____	_____	_____	_____	_____
17. Revised State & Locally Assessed Valuation (Line 14)	_____	_____	_____	_____	_____
18. Original Tax Rate Ceiling (Certified) (Original Tax Rate Summary Page, Line F)	_____	_____	_____	_____	_____
19. Total State & Locally Assessed Revenue Actually Produced [(Line 17 x Line 18) / 100]	_____	_____	_____	_____	_____
20. Total Lost Revenue Allowed to be Recouped (Line 16 - Line 19)	_____	_____	_____	_____	_____
21. Limit the Total Lost Revenue (Line 20) to Zero (If Line 20 < 0, Then 0, Otherwise Line 20)	_____	_____	_____	_____	_____
22. Difference Due to Limiting Loss to Zero (Allocate Difference to Subclass if Line 21 > 0) [Line 20 (Total) - Line 21 (Total)]	_____	_____	_____	_____	_____
23. Revised Locally Assessed Valuation of Subclass If Line 21 > 0 (Line 14 IF Line 21 > 0)	_____	_____	_____	_____	_____
24. Relative Ratio of Line 23 Ratio of assessed valuation of each subclass to the total. [Line 23 / Line 23 (Total)]	_____	_____	_____	_____	_____
25. Allocate the Difference on Line 22 Based on the Relative Ratio on Line 24 [Line 22 (Total) x Line 24]	_____	_____	_____	_____	_____
26. Total (20__) Lost Revenue Allowed to be Recouped (Line 21 + Line 25)	_____	_____	_____	_____	_____

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 (Name of Political Subdivision) (Political Subdivision Code) (Purpose of Levy)

YEAR 20__ - COMPLETE LINES 27 THROUGH 39 FOR THE PRIOR YEAR (IF APPLICABLE)

	Real Estate			Personal	Total
	Residential	Agricultural	Commercial	Property	
27. Revised State & Locally Assessed Valuation After the changes to 20__ tax rate(s) have been made. (Revised Form A, Line 1 Total)	_____	_____	_____	_____	_____
28. Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary Page, Line F)	_____	_____	_____	_____	_____
29. Revised Permissible State & Locally Assessed Tax Revenue [(Line 27 x Line 28) / 100]	_____	_____	_____	_____	_____
30. Revised State & Locally Assessed Valuation (Line 27)	_____	_____	_____	_____	_____
31. Original Tax Rate Ceiling (Certified) (Original Tax Rate Summary Page, Line F)	_____	_____	_____	_____	_____
32. Total State & Locally Assessed Revenue Actually Produced [(Line 30 x Line 31) / 100]	_____	_____	_____	_____	_____
33. Total Lost Revenue Allowed to be Recouped (Line 29 - Line 32)	_____	_____	_____	_____	_____
34. Limit the Total Lost Revenue (Line 33) to Zero (If Line 33 < 0, Then 0, Otherwise Line 33)	_____	_____	_____	_____	_____
35. Difference Due to Limiting Loss to Zero (Allocate Difference to Subclass if Line 34 > 0) [Line 33 (Total) - Line 34 (Total)]	_____	_____	_____	_____	_____
36. Revised Locally Assessed Valuation of Subclass If Line 34 > 0 (Line 27 IF Line 34 >0)	_____	_____	_____	_____	_____
37. Relative Ratio of Line 36 Ratio of assessed valuation of each subclass to the total. [Line 36 / Line 36 (Total)]	_____	_____	_____	_____	_____
38. Allocate the Difference on Line 35 Based on the Relative Ratio on Line 37 [Line 35 (Total) x Line 37]	_____	_____	_____	_____	_____
39. Total (20__) Lost Revenue Allowed to be Recouped (Line 34 + Line 38)	_____	_____	_____	_____	_____

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 (Name of Political Subdivision) (Political Subdivision Code) (Purpose of Levy)

DETERMINATION OF RECOUPMENT RATE(S)

	Real Estate			Personal	Total
	Residential	Agricultural	Commercial	Property	
40. Total Revenue Loss Allowed to be Recouped (Line 13 + Line 26 + Line 39)	_____	_____	_____	_____	_____
41. Revenue Desired to Recoup in Current Year (Do Not Enter Less than Line 13 Nor More than Line 40)	_____	_____	_____	_____	_____
42. Total Current Year (20__) State & Locally Assessed Property [Current (20__) Form A, Line 1]	_____	_____	_____	_____	_____
43. Rate(s) to be Levied to Partially or Fully Recoup the Loss [(Line 41 / Line 42) x 100]	_____	_____	_____	_____	_____

Complete lines 44 and 45 IF Line 41 is less than Line 40
Form H will Need to be Completed to Continue this Recoupment in the 2nd or 3rd Year

44. Portion of revenue on Line 26 for year 20__ reserved for second year of recoupment _____

45. Portion of revenue on Line 39 for year 20__ reserved for second or third year of recoupment _____