

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 LEVYING A SINGLE RATE ON ALL PROPERTY

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

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 on the accompanying forms is true and accurate to the best of my knowledge and belief.

 Name of Political Subdivision (Telephone) (Signature)

 Political Subdivision Code (Date) (Print Name)

 Purpose of Levy

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NOTE: LIST ADDITIONAL PRIOR YEARS IN SEPARATE COLUMNS IF NEEDED.

	Prior Year (20__)	Second Prior Year (20__)	Third Prior Year (20__)
1. Revised State & Locally Assessed Valuation After the changes to prior year(s) (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 and Locally Assessed Tax Revenue [(Line 1 x Line 2)/100]	_____	_____	_____
4. Revised State & Locally Assessed Valuation (Form G, Line 1 Total)	_____	_____	_____
5. Original tax rate ceiling (Certified) (Original Tax Rate Summary Page, Line F)	_____	_____	_____
6. Total State and Locally Assessed Tax Revenue Actually Produced [(Line 4 x Line 5)/100]	_____	_____	_____
7. Total Lost Revenue Allowed to be Recouped (Line 3 - Line 6)	_____	_____	_____
8. Total Revenue Loss (Total of Line 7).			_____
9. Revenue Desired to Recoup in Current Year Revenue the political subdivision chooses to recoup in the current year. (Do Not Enter Less than Line 7 for the Oldest Prior Year (20__) Nor More than Line 8)			_____
10. Total Current Year (20__) State and Locally Assessed Valuation [Current (20__) Form A, Line 1]			_____
11. Rate to be Levied to Partially or Fully Recoup the Loss [(Line 9 / Line 10) x 100] Enter this rate on the current year (20__) Tax Rate Summary Page, Line I.			_____

Complete Lines 12 and 13 IF Line 9 is less than Line 8

Form H will Need to be Completed to Continue this Recoupment in the 2nd & / or 3rd Year

12. Portion of revenue on Line 7 for 2nd prior year 20__ reserved for second year of recoupment	_____
13. Portion of revenue on Line 7 for prior year 20__ reserved for second or third year of recoupment	_____