

**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) RSMo
FOR SCHOOL DISTRICTS WITH A SEPARATE RATE ON EACH SUBCLASS OF PROPERTY (20__)**

(Name of School District) (School District 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 preceding one to three year period 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 School District	_____ (Telephone)	_____ (Signature)
_____ District Number	_____ (Date)	_____ (Print Name)
_____ Purpose of Levy		

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 (Name of School District) (School District Code) (Purpose of Levy)

**YEAR 20__ - COMPLETE LINES 1 THROUGH 15 FOR THE THIRD OR OLDER 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	
	Residential	Agricultural	Commercial	Property	Total
1. Revised Locally Assessed Valuation After the changes to 20__ tax rate(s) have been made. (Revised Form A, Line 1)	_____	_____	_____	_____	_____
2. Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary Page, Line F)	_____	_____	_____	_____	_____
3. Revised Permissible Locally Assessed Tax Revenue [(Line 1 x Line 2) / 100]	_____	_____	_____	_____	_____
4. Revised Locally Assessed Valuation (Line 1)	_____	_____	_____	_____	_____
5. Original Tax Rate Ceiling (Certified) (Original Tax Rate Summary Page, Line F)	_____	_____	_____	_____	_____
6. Total Locally Assessed Tax Revenue Actually Produced [(Line 4 x Line 5) / 100]	_____	_____	_____	_____	_____
7. Revenue Loss Due to Local Assessment Reductions (Line 3 - Line 6)	_____	_____	_____	_____	_____
8. Estimated Lost Revenue from State Assessed Property Due to Revised Rates or State Assessment Reductions This amount <u>must</u> be estimated by the District.	_____	_____	_____	_____	_____
9. Total Lost Revenue to be Recouped (Line 7 + Line 8)	_____	_____	_____	_____	_____
10. Limit the Total Lost Revenue (Line 9) to Zero (If Line 9 < 0, Then 0, Otherwise Line 9)	_____	_____	_____	_____	_____
11. Difference Due to Limiting Loss to Zero (Allocate Difference to Subclass if Line 10 > 0) [Line 9 (Total) - Line 10 (Total)]	_____	_____	_____	_____	_____
12. Revised Locally Assessed Valuation of Subclass If Line 10 > 0 (Line 1 IF Line 10 > 0)	_____	_____	_____	_____	_____
13. Relative Ratio of Line 12 Ratio of assessed valuation of each subclass to the total. [Line 12 / Line 12 (Total)]	_____	_____	_____	_____	_____
14. Allocate the Difference on Line 11 Based on the Relative Ratio on Line 13 [Line 11 (Total) x Line 13]	_____	_____	_____	_____	_____
15. Total (20__) Lost Revenue Allowed to be Recouped (Line 10 + Line 14)	_____	_____	_____	_____	_____

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(Name of School District) _____ (School District Code) _____ (Purpose of Levy) _____

YEAR 20__ - COMPLETE LINES 16 THROUGH 30 FOR THE SECOND PRIOR YEAR (IF APPLICABLE)

	Real Estate			Personal	
	Residential	Agricultural	Commercial	Property	Total
16. Revised Locally Assessed Valuation After the changes to 20__ tax rate(s) have been made. (Revised Form A, Line 1)	_____	_____	_____	_____	_____
17. Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary Page, Line F)	_____	_____	_____	_____	_____
18. Revised Permissible Locally Assessed Tax Revenue [(Line 16 x Line 17) / 100]	_____	_____	_____	_____	_____
19. Revised Locally Assessed Valuation (Line 16)	_____	_____	_____	_____	_____
20. Original Tax Rate Ceiling (Certified) (Original Tax Rate Summary Page, Line F)	_____	_____	_____	_____	_____
21. Total Locally Assessed Tax Revenue Actually Produced [(Line 19 x Line 20) / 100]	_____	_____	_____	_____	_____
22. Revenue Loss Due to Local Assessment Reductions (Line 18 - Line 21)	_____	_____	_____	_____	_____
23. Estimated Lost Revenue from State Assessed Property Due to Revised Rates or State Assessment Reductions This amount <u>must be</u> estimated by the District.	_____	_____	_____	_____	_____
24. Total Lost Revenue to be Recouped (Line 22 + Line 23)	_____	_____	_____	_____	_____
25. Limit to Total Lost Revenue (Line 24) to Zero (If Line 24 < 0, Then 0, Otherwise Line 24)	_____	_____	_____	_____	_____
26. Difference Due to Limiting Loss to Zero (Allocate Difference to Subclass if Line 25 > 0) [Line 24 (Total) - Line 25 (Total)]	_____	_____	_____	_____	_____
27. Revised Locally Assessed Valuation of Subclasses If Line 25 > 0 (Line 16 If Line 25 > 0)	_____	_____	_____	_____	_____
28. Relative Ratio of Line 27 Ratio of the assessed valuation of each subclass to the total. [Line 27 / Line 27 (Total)]	_____	_____	_____	_____	_____
29. Allocate the Difference on Line 26 Based on the Relative Ratio on Line 28 [Line 26 (Total) x Line 28]	_____	_____	_____	_____	_____
30. Total Lost Revenue Allowed to be Recouped (Line 25 + Line 29)	_____	_____	_____	_____	_____

YEAR 20__ - COMPLETE LINES 31 THROUGH 45 FOR THE PRIOR YEAR (IF APPLICABLE)

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(Name of School District)	(School District Code)	(Purpose of Levy)				
		Residential	Real Estate Agricultural	Commercial	Personal Property	Total
31. Revised Locally Assessed Valuation After the changes to 20__ tax rate(s) have been made. (Revised Form A, Line 1)						
32. Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary Page, Line F)						
33. Revised Permissible Locally Assessed Tax Revenue [(Line 31 x Line 32) / 100]						
34. Revised Locally Assessed Valuation (Line 31)						
35. Original Tax Rate Ceiling (Certified) (Original Tax Rate Summary Page, Line F)						
36. Total Locally Assessed Tax Revenue Actually Produced [(Line 34 x Line 35) / 100]						
37. Revenue Loss Due to Local Assessment Reductions (Line 33 - Line 36)						
38. Estimated Lost Revenue from State Assessed Property Due to Revised Rates or State Assessment Reductions This amount <u>must be</u> estimated by the District.						
39. Total Lost Revenue to be Recouped (Line 37 + Line 38)						
40. Limit to Total Lost Revenue (Line 39) to Zero (If Line 39 < 0, Then 0, Otherwise Line 39)						
41. Difference Due to Limiting Loss to Zero (Allocate Difference to Subclass if Line 40 > 0) [Line 39 (Total) - Line 40 (Total)]						
42. Revised Locally Assessed Valuation of Subclasses If Line 40 > 0 (Line 31 If Line 40 > 0)						
43. Relative Ratio of Line 42 Ratio of the assessed valuation of each subclass to the total. [Line 42 / Line 42 (Total)]						
44. Allocate the Difference on Line 41 Based on the Relative Ratio on Line 43 [Line 41 (Total) x Line 43]						
45. Total Lost Revenue Allowed to be Recouped (Line 40 + Line 44)						

DETERMINATION OF RECOUPMENT RATE(S)

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(Name of School District)	(School District Code)	(Purpose of Levy)				
		Real Estate			Personal	Total
		Residential	Agricultural	Commercial	Property	
46. Total Revenue Loss Allowed to be Recouped (Line 15+ Line 30 + Line 45)						
47. Total Revenue Desired to Recoup in Current Year (Do Not Enter Less than Line 15 Nor More than Line 46)						
48. Estimated Amount of Current Collections from State Assessed Property for Recoupment of Loss <u>Must be estimated by the District</u>						
49. Amount to be Recouped from Locally Assessed Property (Line 47 - Line 48)						
50. Total Current Year (20__) Locally Assessed Property [Current (20__) Form A, Line 1]						
51. Rate(s) to be Levied to Partially or Fully Recoup the Loss [(Line 49 / Line 50) x 100] Enter these rates on the current year (20__) Tax Rate Summary Page, Line I.						

**Complete lines 52 and 53 IF Line 47 is less than Line 46
Form H will Need to be Completed to Continue this Recoupment in the 2nd or 3rd Year**

52. Portion of revenue on Line 30 for year 20__ reserved for second year of recoupment	
53. Portion of revenue on Line 45 for year 20__ reserved for second or third year of recoupment	