

**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)
 FOR SCHOOL DISTRICTS LEVYING A SINGLE RATE ON ALL PROPERTY** (20_ _)

(Name of School District)	(School District 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 on the accompanying forms is true and accurate to the best of my knowledge and belief.

Name of School District	(Telephone)	(Signature)
District Number	(Date)	(Printed 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 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 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 Reduction (Line 3 - Line 6)			
8. 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			
9. Total Lost Revenue Allowed to be Recouped (Line 7 + Line 8)			
10. Total Revenue Loss (Total of Line 9)			
11. Revenue Desired to Recoup in Current Year Revenue the District chooses to recoup in the current year. (Do Not Enter Less than Line 9 for the Oldest Prior Year (20__) Nor More than Line 10)			
12. Estimated Amount of Current Collections from State Assessed Property for Recoupment of Loss This amount <u>must be</u> estimated by the District.			
13. Amount to be Recouped from Locally Assessed Property (Line 11 - Line 12)			
14. Total Current Year (20__) Locally Assessed Valuation [Current (20__) Form A, Line 1]			
15. Rate to be Levied to Partially or Fully Recoup the Loss (Line 13 / Line 14 x 100) Enter this rate on the current year (20__) Tax Rate Summary Page, Line I.			

Complete lines 16 and 17 IF Line 11 is less than Line 10
Form H will Need to be Completed to Continue this Recoupment in the 2nd & / or 3rd Year

16. Portion of revenue on Line 9 for second prior year (20__) reserved for second year of recoupment	
17. Portion of revenue on Line 9 for prior year (20__) reserved for second or third year of recoupment	