

**SOUTH HARRISON COUNTY R-II SCHOOL DISTRICT
REGULAR OPEN BOARD OF EDUCATION MEETING
SOUTH HARRISON R-II HIGH SCHOOL LIBRARY
MONDAY, AUGUST 12, 2019
7:00 P.M.**

TAX RATE HEARING

- I. Call to Order**
- II. Approval of Agenda**
- III. New Business**
 - A. Tax Rate Hearing**
- IV. Adjournment**

TAX RATE HEARING

**SOUTH HARRISON COUNTY R-II SCHOOL DISTRICT
SPECIAL OPEN BOARD OF EDUCATION MEETING
SOUTH HARRISON COUNTY R-II HIGH SCHOOL LIBRARY
MONDAY, AUGUST 12, 2019
7:00 P.M.**

Terry Daniel	Present	Nick Fitzgerald	Present
Caleb Guernsey	Absent	Mark Plymell	Present
C.F. Rainey	Present	Chad Smith	Present
Mike Spurling	Absent	Dennis Eastin	Present

- CALL TO ORDER** (A) Meeting called to order at 7:00 p.m. by President Nick Fitzgerald.
- APPROVAL OF AGENDA** (B) Motion Daniel - Second Plymell to approve the agenda as presented. Motion carried 5-0.

Caleb Guernsey and Mike Spurling arrived at 7:01 p.m.

- TAX RATE** (C) Motion Daniel - Second Smith to approve the proposed tax rate of \$4.0245 as presented. Motion carried 7-0.
- ADJOURNMENT** (D) Motion Rainey - Second Smith to adjourn. Motion carried 7-0.

MEETING ADJOURNED – 7:02 PM

The foregoing minutes were read and approved this 9th day of September, 2019.

By: _____
President

ATTEST:

By: _____
Secretary

Others present:

**Jeanna Stratton
Stuart Johnson**

**Kathy Daniel
Debbie Osborne**

**Peggy Gamble
Jason Slaughter**

**Tim Thompson
Phil Conger**

**SOUTH HARRISON CO R-II SCHOOL DISTRICT
WORKSHEET TO DETERMINE TAX RATE**

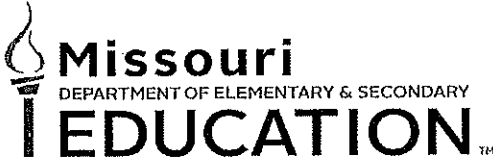
SECTION I: This section breaks the different taxes out into their class and reflects new construction for the three counties. Increases in new construction are encouraging signs, since these improvements yield increased assessed valuation and subsequent increased revenues in the future.

TAX CLASS & CONSTRUCTION	HARRISON	MERCER	DAVISS	TOTAL
Real Estate	25,642,180	128,944	20,044	25,791,168
Agriculture	10,055,420	149,280	36,876	10,241,576
Commercial	13,548,464	16,753	8,179	13,573,396
SubT Real Prop	49,246,064	294,977	65,099	49,606,140
Personal	22,857,974	47,420	2,437	22,907,831
Total Co A.V.	72,104,038	342,397	67,536	72,513,971
<hr/>				
New Constr R.E.	627,540	242	0	627,782
New Constr P.P.	0	0	0	0
Total New Const	627,540	242	0	627,782
Assessed Utilities P.F	0	0	0	0
Assessed Utilities R.I	0	0	0	0
Total	627,540	242	0	627,782

SECTION II. Four year summary of tax levies.

FUND	UNADJ 2019 LEVY	UNADJ 2018 LEVY	UNADJ 2017 LEVY	UNADJ 2016 LEVY
Incidental	3.6245	3.6243	3.6700	3.6124
Building	0.0000	0.0000	0.0000	0.0000
Teacher	0.0000	0.0000	0.0000	0.0000
Debt Service	0.0000	0.0000	0.0000	0.0000
Capital Project	0.4000	0.4639	0.4708	0.6539
Vol Rollback	0.0000	0.0639	0.0108	0.1939
Total	4.0245	4.0243	4.1300	4.0724
Prop C Rollback Adjustment	0.0000	0.0000	0.0000	0.0000
Adjusted Levy	4.0245	4.0243	4.1300	4.0724

Estimated 2019 revenue \$2,918,325 (100% collection rate) with \$25,265 from new construction and improvements



Missouri Department of Elementary and Secondary Education
Division of Administrative and Financial Services


ESTIMATE OF REQUIRED LOCAL TAXES

(Submit to county clerk of each county where district has assessed valuation on or before September 1)

To County Clerk (Name): **Greta Bottcher**
 Name of County: **Harrison**
 County District Code: **041-002** District Name: **South Harrison County R-II School District**
 Mailing Address: **PO Box 445
Bethany, MO 64424**
 Telephone Number: **660-425-8044** Fax Number: **660-425-7050**

In compliance with Section 164.011, RSMo, we the undersigned, hereby submit an estimate of the amount of school money necessary to maintain the public school for a term of **9** months, and certify that the data shown are correct.

Name of President of Board of Education: **Nick Fitzgerald**
 Signature of President of Board of Education:  Date: **8/12/2019**

Name of Secretary of Board of Education: **Chad Smith**
 Signature of Secretary of Board of Education:  Date: **8/12/2019**

Assessed valuation in this county as certified in accordance with Section 137.245, RSMo, or amended prior to September 1. **\$ 72,104,038**

Year Beginning **July 1, 2019** Year Ending **June 30, 2020**

Length of school term authorized is: Number of days **170** and **1,143.20** hours in session.

A separate vote was cast in accordance with Sections 164.121, 164.131, 164.141, 164.151, RSMo, to provide for a bond issue (where applicable).

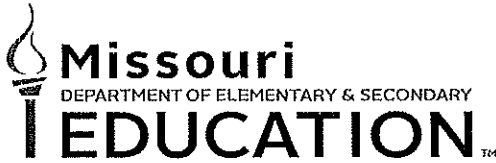
Yes	No
	X

Tax Rate ^a										
Fund	Tax Rate Ceiling			Unadjusted Levy ^b			Actual Tax Levy (Adjusted Levy ^c)			Prop C Roll Back
1. Incidental ^d	\$ 4.0245	402.45	¢	\$ 3.6245	362.45	¢	\$ 3.6245	362.45	¢	\$ -
2. Teachers		0.00	¢	\$ -	0.00	¢	\$ -	0.00	¢	\$ -
3. Debt Service ^e	\$ -	0.00	¢	\$ -	0.00	¢	\$ -	0.00	¢	N/A
4. Capital Projects		0.00	¢	\$ 0.4000	40.00	¢	\$ 0.4000	40.00	¢	N/A
Totals				\$4.0245	402.45	¢	\$4.0245	402.45	¢	\$ 2,901,827.01

a. Pursuant to Section 137.073, RSMo.
 b. Unadjusted levy is equal to the tax rate ceiling less a voluntary reduction. It is not reduced for Proposition C Rollback.
 c. Adjusted levy - Reduced by Proposition C, Section 164.013, RSMo.
 d. Operating Funds tax rate ceiling.
 e. Debt Service fund ceiling.

Estimated Revenue from M & M Surcharge Tax in this county:	\$ 79,800
Estimated Revenue from State Assessed Railroad and Utilities in this county:	\$ 273,042

Article X, Section 11(C), Constitution of Missouri provides that in any school district where the Board of Education is not proposing a higher tax rate for school purposes, the last tax rate approved shall continue and the tax rate need not be submitted to the voters.



Missouri Department of Elementary and Secondary Education
Division of Administrative and Financial Services

ESTIMATE OF REQUIRED LOCAL TAXES

(Submit to county clerk of each county where district has assessed valuation on or before September 1)

To County Clerk (Name): **Ronetta Burton**

Name of County: **Daviess**

County District Code: **041-002** District Name: **South Harrison County R-II School District**

Mailing Address: **PO Box 445
Bethany, MO 64424**

Telephone Number: **660-425-8044** Fax Number: **660-425-7050**

In compliance with Section 164.011, RSMo, we the undersigned, hereby submit an estimate of the amount of school money necessary to maintain the public school for a term of **9** months, and certify that the data shown are correct.

Name of President of Board of Education: **Nick Fitzgerald**

Signature of President of Board of Education:  Date: **8/12/2019**

Name of Secretary of Board of Education: **Chad Smith**

Signature of Secretary of Board of Education:  Date: **8/12/2019**

Assessed valuation in this county as certified in accordance with Section 137.245, RSMo, or amended prior to September 1. **\$ 67,536**

Year Beginning **July 1, 2019** Year Ending **June 30, 2020**

Length of school term authorized is: Number of days **170** and **1,143.20** hours in session.

A separate vote was cast in accordance with Sections 164.121, 164.131, 164.141, 164.151, RSMo, to provide for a bond issue (where applicable). Yes No **X**

Tax Rate ^a

Fund	Tax Rate Ceiling		Unadjusted Levy ^b			Actual Tax Levy (Adjusted Levy ^c)			Prop C Roll Back
1. Incidental ^d	\$ 4.0245	402.45 ¢	\$ 3.6245	362.45 ¢	\$ 3.6245	362.45 ¢	\$ -	-	
2. Teachers		0.00 ¢	\$ -	0.00 ¢	\$ -	0.00 ¢	\$ -	-	
3. Debt Service ^e	\$ -	0.00 ¢	\$ -	0.00 ¢	\$ -	0.00 ¢		N/A	
4. Capital Projects		0.00 ¢	\$ 0.4000	40.00 ¢	\$ 0.4000	40.00 ¢		N/A	
Totals			\$4.0245	402.45 ¢	\$4.0245	402.45 ¢	\$	2,717.99	

a. Pursuant to Section 137.073, RSMo.

b. Unadjusted levy is equal to the tax rate ceiling less a voluntary reduction. It is not reduced for Proposition C Rollback.

c. Adjusted levy - Reduced by Proposition C, Section 164.013, RSMo.

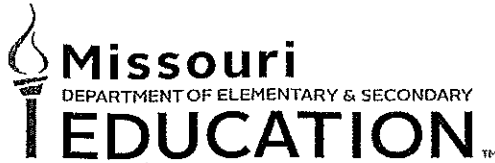
d. Operating Funds tax rate ceiling.

e. Debt Service fund ceiling.

Estimated Revenue from M & M Surcharge Tax in this county:

Estimated Revenue from State Assessed Railroad and Utilities in this county: **\$ 900**

Article X, Section 11(C), Constitution of Missouri provides that in any school district where the Board of Education is not proposing a higher tax rate for school purposes, the last tax rate approved shall continue and the tax rate need not be submitted to the voters.



Missouri Department of Elementary and Secondary Education
Division of Administrative and Financial Services

ESTIMATE OF REQUIRED LOCAL TAXES

(Submit to county clerk of each county where district has assessed valuation on or before September 1)

To County Clerk (Name): **Judy Hamilton**

Name of County: **Mercer**

County District Code: **041-002** District Name: **South Harrison County R-II School District**

Mailing Address: **PO Box 445
Bethany, MO 64424**

Telephone Number: **660-425-8044** Fax Number: **660-425-7050**

In compliance with Section 164.011, RSMo, we the undersigned, hereby submit an estimate of the amount of school money necessary to maintain the public school for a term of **9** months, and certify that the data shown are correct.

Name of President of Board of Education: **Nick Fitzgerald**

Signature of President of Board of Education: 	Date
	8/12/2019

Name of Secretary of Board of Education: **Chad Smith**

Signature of Secretary of Board of Education: 	Date
	8/12/2019

Assessed valuation in this county as certified in accordance with Section 137.245, RSMo, or amended prior to September 1. **\$ 342,397**

Year Beginning **July 1, 2019** Year Ending **June 30, 2020**

Length of school term authorized is: Number of days **170** and **1,143.20** hours in session.

A separate vote was cast in accordance with Sections 164.121, 164.131, 164.141, 164.151, RSMo, to provide for a bond issue (where applicable).	Yes	No
		X

Tax Rate ^a

Fund	Tax Rate Ceiling			Unadjusted Levy ^b			Actual Tax Levy (Adjusted Levy ^c)			Prop C Roll Back
1. Incidental ^d	\$ 4.0245	402.45	¢	\$ 3.6245	362.45	¢	\$ 3.6245	362.45	¢	\$ -
2. Teachers		0.00	¢	\$ -	0.00	¢	\$ -	0.00	¢	\$ -
3. Debt Service ^e	\$ -	0.00	¢	\$ -	0.00	¢	\$ -	0.00	¢	N/A
4. Capital Projects		0.00	¢	\$ 0.4000	40.00	¢	\$ 0.4000	40.00	¢	N/A
Totals				\$4.0245	402.45	¢	\$4.0245	402.45	¢	\$ 13,779.77

a. Pursuant to Section 137.073, RSMo.

b. Unadjusted levy is equal to the tax rate ceiling less a voluntary reduction. It is not reduced for Proposition C Rollback.

c. Adjusted levy - Reduced by Proposition C, Section 164.013, RSMo.

d. Operating Funds tax rate ceiling.

e. Debt Service fund ceiling.

Estimated Revenue from M & M Surcharge Tax in this county:

Estimated Revenue from State Assessed Railroad and Utilities in this county: **\$ 150**

Article X, Section 11(C), Constitution of Missouri provides that in any school district where the Board of Education is not proposing a higher tax rate for school purposes, the last tax rate approved shall continue and the tax rate need not be submitted to the voters.



PRO FORM A - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

7/19/2019

Summary Page

(2019)

For School Districts Levying a Single Rate on All Property

South Harrison County R-II SD 30-041-0002 Operating Funds-Schools

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 Summary Page 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 in the Informational Data, 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).

For Political Subdivision Use in Calculating its Tax Rate

- A. Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year) 3.6243
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 (Form A, Line 22) 3.6245
C. Amount of rate increase authorized by voters if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Form B, Line 16) OR Increase to the total operating levy up to \$2.75 per Amendment 2, if applicable Date the School Board decided to use Amendment 2 (if using)
D. Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C) 3.6245
E. Maximum authorized levy greater of the 1984 rate or most recent voter approved rate 3.6700
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E) 3.6245
G1. Less required Proposition C (sales tax) reduction taken from tax rate ceiling (Line F), if applicable Circle the type of waiver your district has Full Partial No Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver.
G2. Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F)
H. Less voluntary reduction by school district 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 the 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) 3.6245
AA. Rate to be levied for debt service, if applicable (Form C, Line 12)
BB. Additional special purpose rate authorized by voters after the prior year tax rates were set, adjusted to provide the revenue available if applied to prior year assessed value and increased by the percentage of CPI (Form B, Line 16 if a different purpose)

Certification

I, the undersigned, (Office) of (School District) levying a rate in Harrison (County(ies)) do hereby 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.

Form with fields for Date, Signature, Print Name, and Telephone.

Proposed rate to be entered on tax books by the county clerk

based on the certification from the political subdivision: Lines J AA BB

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 this section.

Form with fields for Date, County Clerk's Signature, County, and Telephone.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

7/19/2019

Form A

(2019)

For School Districts Levying a Single Rate on All Property

South Harrison County R-II SD 30-041-0002 Operating Funds-Schools
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.

1. (2019) Current year assessed valuation

Include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

(a) 49,606,140 (Real Estate) + (b) 22,907,831 (Personal Property) = 72,513,971 (Total)

2. Assessed valuation of new construction & improvements

2(a) - Obtained from the county clerk or county assessor

2(b) - Increase in personal property, use the formula listed under Line 2(b)

(a) 627,782 (Real Estate) + (b) 925,956 (Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is negative, enter zero) = 1,553,738 (Total)

3. Assessed value of newly added territory obtained from the county clerk or county assessor

(a) 0 (Real Estate) + (b) 0 (Personal Property) = 0 (Total)

4. Adjusted current year assessed valuation (Line 1 total - Line 2 total - Line 3 total)

70,960,233

5. (2018) Prior year assessed valuation

Include prior year locally 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 Form A, Line 1, then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on this year's Summary Page, Line A.

(a) 48,944,894 (Real Estate) + (b) 21,981,875 (Personal Property) = 70,926,769 (Total)

6. Assessed value of newly separated territory obtained from the county clerk or county assessor

(a) 0 (Real Estate) + (b) 0 (Personal Property) = 0 (Total)

7. Assessed value of property locally assessed in prior year, but state assessed in current year obtained from the county clerk or county assessor

(a) 0 (Real Estate) + (b) 0 (Personal Property) = 0 (Total)

8. Adjusted prior year assessed valuation (Line 5 total - Line 6 total - Line 7 total)

70,926,769



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

7/19/2019

Form A

(2019)

For School Districts Levying a Single Rate on All Property

South Harrison County R-II SD 30-041-0002 Operating Funds-Schools
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 in the Informational Data, 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).

For Political Subdivision Use in Calculating its Tax Rate

Table with 2 columns: Description and Tax Rate. Rows include: 9. Percentage increase in adjusted valuation (0.0472%), 10. Increase in Consumer Price Index (1.9000%), 11. Adjusted prior year assessed valuation (70,926,769), 12. (2018) Tax rate ceiling (3.6243), 13. Maximum prior year adjusted revenue (2,570,599), 14. Maximum prior year revenue from state assessed property (274,092), 15. Total adjusted prior year revenue (2,844,691), 16. Permitted reassessment revenue growth (0.0472%), 17. Additional revenue permitted (1,343), 18. Total revenue permitted in current year (2,846,034), 19. Estimated current year revenue from state assessed property (274,092), 19a. New construction and improvements (0), 19b. Adjusted estimated current year revenue from state assessed property (274,092), 20. Total revenue permitted in current year from existing locally assessed property (2,571,942), 21. Adjusted current year assessed valuation (70,960,233), 22. Maximum tax rate permitted (3.6245).

* To compute the total property tax revenues billed for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 22 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

7/19/2019

Informational Data

(2019)

For School Districts Levying a Single Rate on All Property

South Harrison County R-II SD

30-041-0002

Operating Funds-Schools

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Based on Prior Year Tax Rate Ceiling as if No Voluntary Reductions were Taken

Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

Informational Summary Page

Table with 2 columns: Description (A-F) and Value. A: 3.6243, B: 3.6245, C: (blank), D: 3.6245, E: 3.6700, F: 3.6245

Informational Form A

Table with 2 columns: Description (9-22) and Value. 9: 0.0472%, 10: 1.9000%, 11: 70,926,769, 12: 3.6243, 13: 2,570,599, 14: 274,092, 15: 2,844,691, 16: 0.0472, 17: 1,343, 18: 2,846,034, 19: 274,092, 19a: 0, 19b: 274,092, 20: 2,571,942, 21: 70,960,233, 22: 3.6245

Informational Form B

Table with 2 columns: Description (7-16) and Value. 7: (blank), 8: (blank), 9: (blank), 10: (blank), 11: (blank), 13: (blank), 14: (blank), 15: (blank), 16: (blank)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

7/19/2019

Summary Page

(2019)

For School Districts Levying a Single Rate on All Property

South Harrison County R-II SD 30-041-0002 Operating Funds-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 Summary Page 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 in the Informational Data, 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).

For Political Subdivision Use in Calculating its Tax Rate

- A. Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year) 0.4000
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 (Form A, Line 22) 0.4000
C. Amount of rate increase authorized by voters if same purpose, adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI (Form B, Line 16) OR Increase to the total operating levy up to \$2.75 per Amendment 2, if applicable Date the School Board decided to use Amendment 2 (if using)
D. Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C) 0.4000
E. Maximum authorized levy greater of the 1984 rate or most recent voter approved rate 0.6539
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E) 0.4000
G1. Less required Proposition C (sales tax) reduction taken from tax rate ceiling (Line F), if applicable Circle the type of waiver your district has Full Partial No Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver.
G2. Less 20% required reduction 1st class charter county school district NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F)
H. Less voluntary reduction by school district 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 the 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) 0.4000
AA. Rate to be levied for debt service, if applicable (Form C, Line 12)
BB. Additional special purpose rate authorized by voters after the prior year tax rates were set, adjusted to provide the revenue available if applied to prior year assessed value and increased by the percentage of CPI (Form B, Line 16 if a different purpose)

Certification

I, the undersigned, (Office) of (School District) levying a rate in Harrison (County(ies)) do hereby 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.

Form with fields for Date, Signature, Print Name, and Telephone.

Proposed rate to be entered on tax books by the county clerk

based on the certification from the political subdivision: Lines J AA BB

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 this section.

Form with fields for Date, County Clerk's Signature, County, and Telephone.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

7/19/2019

Form A

(2019)

For School Districts Levying a Single Rate on All Property

South Harrison County R-II SD 30-041-0002 Operating Funds-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.

1. (2019) Current year assessed valuation

Include the current locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

(a) 49,606,140 (Real Estate) + (b) 22,907,831 (Personal Property) = 72,513,971 (Total)

2. Assessed valuation of new construction & improvements

2(a) - Obtained from the county clerk or county assessor

2(b) - Increase in personal property, use the formula listed under Line 2(b)

(a) 627,782 (Real Estate) + (b) 925,956 (Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is negative, enter zero) = 1,553,738 (Total)

3. Assessed value of newly added territory obtained from the county clerk or county assessor

(a) 0 (Real Estate) + (b) 0 (Personal Property) = 0 (Total)

4. Adjusted current year assessed valuation (Line 1 total - Line 2 total - Line 3 total)

70,960,233

5. (2018) Prior year assessed valuation

Include prior year locally 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 Form A, Line 1, then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on this year's Summary Page, Line A.

(a) 48,944,894 (Real Estate) + (b) 21,981,875 (Personal Property) = 70,926,769 (Total)

6. Assessed value of newly separated territory obtained from the county clerk or county assessor

(a) 0 (Real Estate) + (b) 0 (Personal Property) = 0 (Total)

7. Assessed value of property locally assessed in prior year, but state assessed in current year obtained from the county clerk or county assessor

(a) 0 (Real Estate) + (b) 0 (Personal Property) = 0 (Total)

8. Adjusted prior year assessed valuation (Line 5 total - Line 6 total - Line 7 total)

70,926,769



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

7/19/2019

Form A

(2019)

For School Districts Levying a Single Rate on All Property

South Harrison County R-II SD 30-041-0002 Operating Funds-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 in the Informational Data, 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).

For Political Subdivision Use in Calculating its Tax Rate

Table with 2 columns: Description and Tax Rate. Rows include: 9. Percentage increase in adjusted valuation (0.0472%), 10. Increase in Consumer Price Index (1.9000%), 11. Adjusted prior year assessed valuation (70,926,769), 12. (2018) Tax rate ceiling (0.4000), 13. Maximum prior year adjusted revenue (283,707), 14. Maximum prior year revenue from state assessed property (0), 15. Total adjusted prior year revenue (283,707), 16. Permitted reassessment revenue growth (0.0472%), 17. Additional revenue permitted (134), 18. Total revenue permitted in current year (283,841), 19. Estimated current year revenue from state assessed property (0), 19a. New construction and improvements (0), 19b. Adjusted estimated current year revenue from state assessed property (0), 20. Total revenue permitted in current year from existing locally assessed property (283,841), 21. Adjusted current year assessed valuation (70,960,233), 22. Maximum tax rate permitted (0.4000).

* To compute the total property tax revenues billed for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 22 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

7/19/2019

Informational Data

(2019)

For School Districts Levying a Single Rate on All Property

South Harrison County R-II SD

30-041-0002

Operating Funds-Temp

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Based on Prior Year Tax Rate Ceiling as if No Voluntary Reductions were Taken

Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

Informational Summary Page

Table with 2 columns: Description (A-F) and Value (0.6444, 0.6444, 0.6444, 0.6539, 0.6444)

Informational Form A

Table with 2 columns: Description (9-22) and Value (0.0472%, 1.9000%, 70,926,769, 0.6444, 457,052, 0, 457,052, 0.0472, 216, 457,268, 0, 0, 0, 457,268, 70,960,233, 0.6444)

Informational Form B

Table with 2 columns: Description (7-16) and Value (blank lines)