



Scott Fitzpatrick
Missouri State Auditor

MEMORANDUM

September 13, 2023

TO: 30-083-0003 Platte County R-III School District

RE: Setting of 2023 Property Tax Rates

The following are the tax rate computational forms that have been reviewed. Please follow the steps below to complete the process of setting your 2023 Property Tax Rate(s).

1. **Lines G - BB on the Summary Page should be completed** to show the actual tax rate(s) to levy.
2. Please **sign and date the Summary Page.**
3. Please **submit the finalized tax rate forms ready for certification to the County Clerk of each county** that your political subdivision resides in. The County Clerk must also sign the Summary Page and indicate the proposed tax rate to be entered on the tax books before submitting rate(s) to the State Auditor's Office for final review and certification.

If the attached pro forma calculation differs from the questionnaire submitted for review, please review the following line items for the reason(s) for the difference.

- **Form A, Line 2b - New Construction & Improvements - Personal Property**

Section 137.073.4, RSMo, states that the aggregate increase in valuation of personal property for the current year over that of the previous year is the equivalent of the new construction and improvements factor for personal property.

- **Form A, Line 5 - Prior Year Assessed Valuation**

If the 2023 questionnaire has a different amount on Form A, Line 5 than was previously submitted, we had to revise the 2022 calculation for this change. The revised 2022 tax rate ceiling is listed on the 2023 Summary Page, Line A. A copy of the revised 2022 calculation is available on your menu screen; please keep this form for your files.

- **(SCHOOL DISTRICTS ONLY) Form A, Line 14**

We revised the information the school district submitted on Line 14 to the amount computed by the Department of Elementary and Secondary Education (DESE).

If you have any questions about the enclosed forms, please contact the local government section at (573-751-4213.)



Summary Page

(2023)

For School Districts Levying a Single Rate on All Property

Platte County R-III School District 30-083-0003 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) 3.4875
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) 3.4169
C. Amount of rate increase authorized by voters if same purpose (Form B, Line 8) 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) 3.4169
E. Maximum authorized levy greater of the 1984 rate or most recent voter approved rate 4.8200
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E) 3.4169
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. 0.3045
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) 3.1124
AA. Rate to be levied for debt service, if applicable (Form C, Line 12) 1.5289
BB. Additional special purpose rate authorized by voters after the prior year tax rates were set (Form B, Line 8 if a different purpose)

Certification

I, the undersigned, (Office) of (School District) levying a rate in (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.

Table with 4 columns: (Date), (Signature), (Print Name), (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.

Table with 4 columns: (Date), (County Clerk's Signature), (County), (Telephone)



Form A

(2023)

For School Districts Levying a Single Rate on All Property

Platte County R-III School District 30-083-0003 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. (2023) 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) 651,762,842 (Real Estate) + (b) 134,322,651 (Personal Property) = 786,085,493 (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) 19,414,324 (Real Estate) + (b) 3,575,776 (Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b)) = 22,990,100 (Total)
If Line 2b is negative, enter zero

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)

763,095,393

5. (2022) 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) 578,896,577 (Real Estate) + (b) 130,746,875 (Personal Property) = 709,643,452 (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)

709,643,452



Form A

(2023)

For School Districts Levying a Single Rate on All Property

Platte County R-III School District 30-083-0003 Operating Funds-Schools
Name of Political Subdivision Political Subdivision Code Purpose of Levy

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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 (7.5322%), 10. Increase in Consumer Price Index (6.5000%), 11. Adjusted prior year assessed valuation (709,643,452), 12. (2022) Tax rate ceiling from prior year (3.4875), 13. Maximum prior year adjusted revenue from locally assessed property (24,748,815), 14. Maximum prior year revenue from state assessed property (1,763,462), 15. Total adjusted prior year revenue (26,512,277), 16. Permitted reassessment revenue growth (5.0000%), 17. Additional revenue permitted (1,325,614), 18. Total revenue permitted in current year (27,837,891), 19. Estimated current year revenue from state assessed property (1,763,462), 19a. New construction and improvements (0), 19b. Adjusted estimated current year revenue from state assessed property (1,763,462), 20. Total revenue permitted in current year from existing locally assessed property (26,074,429), 21. Adjusted current year assessed valuation (763,095,393), 22. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (3.4169).

* 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.



Summary Page

(2023)

For School Districts Levying a Single Rate on All Property

Platte County R-III School District 30-083-0003 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... 0.3871
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) 0.3780
C. Amount of rate increase authorized by voters if same purpose (Form B, Line 8) 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) 0.3780
E. Maximum authorized levy greater of the 1984 rate or most recent voter approved rate 0.4300
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E) 0.3780
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) 0.3780
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 (Form B, Line 8 if a different purpose)

Certification

I, the undersigned, (Office) of (School District) levying a rate in (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.

Table with 4 columns: (Date), (Signature), (Print Name), (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.

Table with 4 columns: (Date), (County Clerk's Signature), (County), (Telephone)



Form A

(2023)

For School Districts Levying a Single Rate on All Property

Platte County R-III School District 30-083-0003 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. (2023) 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) 651,762,842 (Real Estate) + (b) 134,322,651 (Personal Property) = 786,085,493 (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) 19,414,324 (Real Estate) + (b) 3,575,776 (Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b)) = 22,990,100 (Total)
If Line 2b is negative, enter zero

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)

763,095,393

5. (2022) 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) 578,896,577 (Real Estate) + (b) 130,746,875 (Personal Property) = 709,643,452 (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)

709,643,452



Form A

(2023)

For School Districts Levying a Single Rate on All Property

Platte County R-III School District 30-083-0003 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 (7.5322%), 10. Increase in Consumer Price Index (6.5000%), 11. Adjusted prior year assessed valuation (709,643,452), 12. (2022) Tax rate ceiling from prior year (0.3871), 13. Maximum prior year adjusted revenue from locally assessed property (2,747,030), 14. Maximum prior year revenue from state assessed property (0), 15. Total adjusted prior year revenue (2,747,030), 16. Permitted reassessment revenue growth (5.0000%), 17. Additional revenue permitted (137,352), 18. Total revenue permitted in current year (2,884,382), 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 (2,884,382), 21. Adjusted current year assessed valuation (763,095,393), 22. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (0.3780).

* 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.



Form C

(2023)

For School Districts Levying a Single Rate on All Property

Platte County R-III School District	30-083-0003	Debt Service
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes

The tax rate for debt service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments.

Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.

- 1. **Total current year assessed valuation** obtained from the county clerk or county assessor (Form A, Line 1 total) 786,085,493
- 2. **Amount required to pay debt service requirements during the next calendar year** (i.e. Assuming the current year is year 1, use January - December year 2 payments to complete the year 1 Form C) Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agent or paying agent due during the next calendar year. 16,603,175
- 3. **Estimated costs of collection and anticipated delinquencies (i.e. collector fees & commissions & assessment fund withholdings)**
Experience in prior years is the best guide for estimating uncollectible taxes. It is usually 2% to 10% of Line 2 above. 1,660,318
- 4. **Reasonable reserve up to one year's payment**
(i.e. Assuming the current year is year 1, use January - December year 3 payments to complete the year 1 Form C) It is important that the debt service fund have sufficient reserves to prevent any default on the bonds.
Include payments for the year following the next calendar year, accounted for on Line 2. 6,938,900
- 5. **Total required for debt service** (Line 2 + Line 3 + Line 4) 25,202,393
- 6. **Anticipated balance at end of current calendar year**
Show the anticipated bank or fund balance at December 31st of this year (this will equal the current balance minus the amount of any principal or interest due before December 31st plus any estimated investment earning due before December 31st). Do not add the anticipated collections of this tax into this amount. 12,390,020
- 7. **Property tax revenue required for debt service** (Line 5 - Line 6)
Line 6 is subtracted from Line 5 because, the debt service fund is only allowed to have the payments required for the next calendar year (Line 2) and the reasonable reserve of the following year's payment (Line 4). Any current balance in the fund is already available to meet these requirements so it is deducted from the total revenues required for debt service purposes. 12,812,373
- 8. **Estimated revenue from state assessed property for debt service for the next calendar year (January - December)** - must be estimated by the school district. In most instances a good estimate would be the same amount as the state assessed revenues actually placed in the debt service fund in the prior year. 563,455
- 9. **Revenue required from locally assessed property for debt service** (Line 7 - Line 8) 12,248,918
- 10. **Computation of debt service tax rate** (Line 9 / Line 1 x 100)
Round a fraction to the nearest one/one hundredth of a cent. 1.5582
- 11. **Less voluntary reduction by school district** 0.0293
- 12. **Actual rate to be levied for debt service purposes *** (Line 10 - Line 11)
Enter this rate on Line AA of the Summary Page 1.5289

* The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.



Informational Data

(2023)

For School Districts Levying a Single Rate on All Property

Platte County R-III School District	30-083-0003	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.

- 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.

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

Informational Summary Page

A. Prior year tax rate ceiling (Prior year Informational Summary Page, Line F)	3.4875
B. Current year rate computed (Informational Form A, Line 22 below)	3.4169
C. Amount of increase authorized by voters for current year (Informational Form B, Line 8 below)	
D. Rate to compare to maximum authorized levy (Line B if no election, otherwise Line C)	3.4169
E. Maximum authorized levy Greater of the 1984 rate or most recent voter approved rate	4.8200
F. Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year (Lower of Line D or E)	3.4169

Informational Form A

9. Percentage increase in adjusted valuation (Form A, Line 4 - Line 8 / Line 8 x 100)	7.5322%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	6.5000%
11. Adjusted prior year assessed valuation (Form A, Line 8)	709,643,452
12. (2022) Tax rate ceiling from prior year (Informational Summary Page, Line A from above)	3.4875
13. Maximum prior year adjusted revenue from locally assessed property that existed in both years (Line 11 x Line 12 / 100)	24,748,815
14. Maximum prior year adjusted revenue from state assessed property before reductions, provided by DESE	1,763,462
15. Total adjusted prior year revenue (Line 13 + Line 14)	26,512,277
16. Permitted reassessment revenue growth The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a 0 for Line 16 purposes. Do not enter less than 0, nor more than 5%.	5.0000
17. Additional reassessment revenue permitted (Line 15 x Line 16)	1,325,614
18. Total revenue permitted in current year from property that existed in both years (Line 15 + Line 17)	27,837,891
19. Estimated current year revenue from state assessed property before reductions, estimated by school district	1,763,462
19a New construction and improvements (Line 19 - Line 14, if negative enter 0)	0
19b Adjusted estimated current year revenue from state assessed property before reductions (Line 19 - Line 19a)	1,763,462
20. Revenue permitted from existing locally assessed property (Line 18 - Line 19b)	26,074,429
21. Adjusted current year assessed valuation (Form A, Line 4)	763,095,393
22. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo, if no voluntary reduction was taken (Line 20 / Line 21 x 100)	3.4169

Informational Form B

7. Prior year tax rate ceiling to apply voter approved increase to (Informational Summary Page, Line A if increase to an existing rate, otherwise 0)	
8. Voter approved increased tax rate to adjust (If an "increase of/by" ballot, Form B, Line 6a + Line 7, if an "increase to" ballot, Form B, Line 6b)	



Informational Data

(2023)

For School Districts Levying a Single Rate on All Property

Table with 3 columns: Name of Political Subdivision, Political Subdivision Code, Purpose of Levy

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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), Value

Informational Form A

Table with 2 columns: Description (9-22), Value

Informational Form B

Table with 2 columns: Description (7-8), Value



Scott Fitzpatrick
Missouri State Auditor

MEMORANDUM

September 13, 2023

TO: 30-083-0003 Platte County R-III School District

RE: Setting of 2023 Property Tax Rates

The following are the tax rate computational forms that have been reviewed. Please follow the steps below to complete the process of setting your 2023 Property Tax Rate(s).

1. **Lines G - BB on the Summary Page should be completed** to show the actual tax rate(s) to levy.
2. Please **sign and date the Summary Page.**
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- **Form A, Line 5 - Prior Year Assessed Valuation**

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- **(SCHOOL DISTRICTS ONLY) Form A, Line 14**

We revised the information the school district submitted on Line 14 to the amount computed by the Department of Elementary and Secondary Education (DESE).

If you have any questions about the enclosed forms, please contact the local government section at (573-751-4213.)



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(2023)

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- 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... 3.4875
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C. Amount of rate increase authorized by voters if same purpose (Form B, Line 8) 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) 3.4169
E. Maximum authorized levy greater of the 1984 rate or most recent voter approved rate 4.8200
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E) 3.4169
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. 0.3045
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) 3.1124
AA. Rate to be levied for debt service, if applicable (Form C, Line 12) 1.5289
BB. Additional special purpose rate authorized by voters after the prior year tax rates were set (Form B, Line 8 if a different purpose)

Certification

I, the undersigned, (Office) of (School District) levying a rate in (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.

Table with 4 columns: (Date), (Signature), (Print Name), (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.

Table with 4 columns: (Date), (County Clerk's Signature), (County), (Telephone)



Form A

(2023)

For School Districts Levying a Single Rate on All Property

Platte County R-III School District 30-083-0003 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. (2023) 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) 651,762,842 (Real Estate) + (b) 134,322,651 (Personal Property) = 786,085,493 (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) 19,414,324 (Real Estate) + (b) 3,575,776 (Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b)) = 22,990,100 (Total)
If Line 2b is negative, enter zero

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)

763,095,393

5. (2022) 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) 578,896,577 (Real Estate) + (b) 130,746,875 (Personal Property) = 709,643,452 (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)

709,643,452



Form A

(2023)

For School Districts Levying a Single Rate on All Property

Platte County R-III School District 30-083-0003 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 (7.5322%), 10. Increase in Consumer Price Index (6.5000%), 11. Adjusted prior year assessed valuation (709,643,452), 12. (2022) Tax rate ceiling from prior year (3.4875), 13. Maximum prior year adjusted revenue from locally assessed property (24,748,815), 14. Maximum prior year revenue from state assessed property (1,763,462), 15. Total adjusted prior year revenue (26,512,277), 16. Permitted reassessment revenue growth (5.0000%), 17. Additional revenue permitted (1,325,614), 18. Total revenue permitted in current year (27,837,891), 19. Estimated current year revenue from state assessed property (1,763,462), 19a. New construction and improvements (0), 19b. Adjusted estimated current year revenue from state assessed property (1,763,462), 20. Total revenue permitted in current year from existing locally assessed property (26,074,429), 21. Adjusted current year assessed valuation (763,095,393), 22. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (3.4169).

* 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.



Summary Page

(2023)

For School Districts Levying a Single Rate on All Property

Platte County R-III School District 30-083-0003 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... 0.3871
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) 0.3780
C. Amount of rate increase authorized by voters if same purpose (Form B, Line 8) 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) 0.3780
E. Maximum authorized levy greater of the 1984 rate or most recent voter approved rate 0.4300
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E) 0.3780
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) 0.3780
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 (Form B, Line 8 if a different purpose)

Certification

I, the undersigned, (Office) of (School District) levying a rate in (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.

Table with 4 columns: (Date), (Signature), (Print Name), (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.

Table with 4 columns: (Date), (County Clerk's Signature), (County), (Telephone)



Form A

(2023)

For School Districts Levying a Single Rate on All Property

Platte County R-III School District 30-083-0003 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. (2023) 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) 651,762,842 (Real Estate) + (b) 134,322,651 (Personal Property) = 786,085,493 (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) 19,414,324 (Real Estate) + (b) 3,575,776 (Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b)) = 22,990,100 (Total)
If Line 2b is negative, enter zero

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)

763,095,393

5. (2022) 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) 578,896,577 (Real Estate) + (b) 130,746,875 (Personal Property) = 709,643,452 (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)

709,643,452



Form A

(2023)

For School Districts Levying a Single Rate on All Property

Platte County R-III School District 30-083-0003 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 (7.5322%), 10. Increase in Consumer Price Index (6.5000%), 11. Adjusted prior year assessed valuation (709,643,452), 12. (2022) Tax rate ceiling from prior year (0.3871), 13. Maximum prior year adjusted revenue from locally assessed property (2,747,030), 14. Maximum prior year revenue from state assessed property (0), 15. Total adjusted prior year revenue (2,747,030), 16. Permitted reassessment revenue growth (5.0000%), 17. Additional revenue permitted (137,352), 18. Total revenue permitted in current year (2,884,382), 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 (2,884,382), 21. Adjusted current year assessed valuation (763,095,393), 22. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (0.3780).

* 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.



Form C

(2023)

For School Districts Levying a Single Rate on All Property

Platte County R-III School District	30-083-0003	Debt Service
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes

The tax rate for debt service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments.

Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.

1. Total current year assessed valuation obtained from the county clerk or county assessor (Form A, Line 1 total)	786,085,493
2. Amount required to pay debt service requirements during the next calendar year (i.e. Assuming the current year is year 1, use January - December year 2 payments to complete the year 1 Form C) Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agent or paying agent due during the next calendar year.	16,603,175
3. Estimated costs of collection and anticipated delinquencies (i.e. collector fees & commissions & assessment fund withholdings) Experience in prior years is the best guide for estimating uncollectible taxes. It is usually 2% to 10% of Line 2 above.	1,660,318
4. Reasonable reserve up to one year's payment (i.e. Assuming the current year is year 1, use January - December year 3 payments to complete the year 1 Form C) It is important that the debt service fund have sufficient reserves to prevent any default on the bonds. Include payments for the year following the next calendar year, accounted for on Line 2.	6,938,900
5. Total required for debt service (Line 2 + Line 3 + Line 4)	25,202,393
6. Anticipated balance at end of current calendar year Show the anticipated bank or fund balance at December 31st of this year (this will equal the current balance minus the amount of any principal or interest due before December 31st plus any estimated investment earning due before December 31st). Do not add the anticipated collections of this tax into this amount.	12,390,020
7. Property tax revenue required for debt service (Line 5 - Line 6) Line 6 is subtracted from Line 5 because, the debt service fund is only allowed to have the payments required for the next calendar year (Line 2) and the reasonable reserve of the following year's payment (Line 4). Any current balance in the fund is already available to meet these requirements so it is deducted from the total revenues required for debt service purposes.	12,812,373
8. Estimated revenue from state assessed property for debt service for the next calendar year (January - December) - must be estimated by the school district. In most instances a good estimate would be the same amount as the state assessed revenues actually placed in the debt service fund in the prior year.	563,455
9. Revenue required from locally assessed property for debt service (Line 7 - Line 8)	12,248,918
10. Computation of debt service tax rate (Line 9 / Line 1 x 100) Round a fraction to the nearest one/one hundredth of a cent.	1.5582
11. Less voluntary reduction by school district	0.0293
12. Actual rate to be levied for debt service purposes * (Line 10 - Line 11) Enter this rate on Line AA of the Summary Page	1.5289

* The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.



Informational Data

(2023)

For School Districts Levying a Single Rate on All Property

Table with 3 columns: 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).

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), Value

Informational Form A

Table with 2 columns: Description (9-22), Value

Informational Form B

Table with 2 columns: Description (7-8), Value



Informational Data

(2023)

For School Districts Levying a Single Rate on All Property

Table with 3 columns: 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).

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 (0.3871, 0.3780, 0.3780, 0.3780, 0.4300, 0.3780)

Informational Form A

Table with 2 columns: Description (9-22) and Value (7.5322%, 6.5000%, 709,643,452, 0.3871, 2,747,030, 0, 2,747,030, 5.0000, 137,352, 2,884,382, 0, 0, 0, 2,884,382, 763,095,393, 0.3780)

Informational Form B

Table with 2 columns: Description (7-8) and Value (0, 0)