First Reading Mr. <u>Robinson</u> Second Reading <u>Mr. Robinson</u>

Bill No. <u>12</u>

Ordinance

AN ORDINANCE ESTABLISHING THE ANNUAL RATE OF TAX LEVY FOR THE '2016 ON PROPERTY LOCATED WITHIN THE BOUNDARIES OF THE CITY OF (VALLEY, ST. LOUIS COUNTY, MISSOURI, PROVIDING FOR THE EXTENSIO SAID TAXES ON THE BOOKS OF THE COUNTY COLLECTOR BY THE COI CLERK AND PROVIDING FOR THE COLLECTION AS PROVIDED BY LAW.

WHEREAS, in accord with the provisions of Section 137.073.5(3) and (4), RSMo., 1 Aldermen has conducted a public hearing; and

WHEREAS, notice stating the hour, date and place of a public hearing relating to th rate for the City of Cool Valley was published as required by law; and

WHEREAS, in accord with the provisions of Section 137.073.5 (4), RSMo., the Aldermen hereby finds, declares and states, following a public hearing and at a pull that the rates hereinafter established are justified by the necessity for maintaining service Cool Valley residents are entitled to expect from the City, by the fact the valuation data comes to the City late in the long City process required to conside budge and appropriation decisions, and by the property, investment and value suplicaliber of services provided to property owners in the City;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN FOR THE CI VALLEY, MISSOURI, AS FOLLOWS:

### Section One

There is hereby levied on all real property within the corporate limits of the City of Missouri a tax rate for general municipal purposes as follows:

- A. There is hereby levied upon all <u>residential</u> property subject to taxation in the Valley, Missouri, an *ad valorem* tax levy of \$0.3500 on the one hundred d assessed valuation as shown on the assessment books of St. Louis County, and amended by the Board of Equalization and certified to by the County Cl-
- B. As for the tax levy on <u>agricultural and horticultural</u> property subject to ta City of Cool Valley, Missouri, the *ad valorem* tax levy of \$0.0000 on the dollars (\$100) assessed valuation has been rolled back to \$0.0000 for the the City has no agricultural or horticultural property in the City.
- C. There is hereby levied upon all <u>commercial</u> property subject to taxation i Cool Valley, Missouri, an *ad valorem* tax levy of \$0.3500 on the one hu

(\$100) assessed valuation as shown on the assessment books of St. Louis County, as converted and amended by the Board of Equalization and certified to by the County Clerk.

D. There is hereby levied upon all <u>personal</u> property subject to taxation in the City of Cool Valley, Missouri, an *ad valorem* tax levy of \$0.1650 on the one hundred dollars (\$100) assessed valuation as shown on the assessment books of St. Louis County, as converted and amended by the Board of Equalization and certified to by the County Clerk.

### Section Two

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There is no additional levy assessed for the year 2016 on real property for bond principal or interest.

### Section Three

The County Clerk of St. Louis County, Missouri is hereby authorized to extend on the books of the Collector of St. Louis County, the amount of taxes due and collectible according to the rates set forth above in this Ordinance on all property (real, personal and mixed) within the corporate limits of the City of Cool Valley, Missouri.

### Section Four

The County Collector of St. Louis County, Missouri is hereby authorized to collect all taxes so extended by and for those purposes. The said County Collector is hereby appointed Collector for the City of Cool Valley, with the office of such Collector located at the Clayton Courthouse, Clayton, Missouri, and the collection of all taxes extended shall be enforced in the same manner and under the same rules and regulations as may be provided for by law for collection and enforcing of State and County taxes.

### Section Five

The sections, paragraphs, sentences, clauses and phrases of this Ordinance are severable, and if any section, paragraph, sentence, clause or phrase of this Ordinance be declared unconstitutional, ultra vires or void for any matter by a decree in judgment of a court of competent jurisdiction, such judgment and decree shall not affect any of the remaining sections paragraphs, sentences, clauses or phrases of this Ordinance.

### Section Six

This ordinance shall be in full force and effect both from and after the date of its passage and approval by the Mayor and Board of Aldermen.

PASSED BY THE BOARD OF ALDERMEN FOR THE CITY OF COOL VALLEY THIS 28th DAY OF SEPTEMBER, 2016.

AYES: A. Kobinson, H. Johson, F. Blackwell, D. Johnson

NAYS: Q

ABSENT: 🕅

(

Attest:

Deborah Jones Daniels, City Clerk

# APPROVED THIS 28<sup>th</sup> DAY OF SEPTEMBER, 2016.

Viola J. Murphy, Mayor Viola J. Murphy, Mayor

Attest:

Deborah Jones Daniels, City Clerk



# City of Cool Valley 2016 Tax Rate

- A. There is hereby levied upon all <u>residential</u> property subject to taxation is of Cool Valley, Missouri, an *ad valorem* tax levy of **\$0.3500** on the one dollars (\$100) assessed valuation as shown on the assessment books of County, as converted and amended by the Board of Equalization and c by the County Clerk.
- B. As for the tax levy on <u>agricultural and horticultural</u> property subject to t the City of Cool Valley, Missouri, the *ad valorem* tax levy of \$0.0000 c hundred dollars (\$100) assessed valuation has been rolled back to \$0.00 reason that the City has no agricultural or horticultural property in the Ci
- C. There is hereby levied upon all <u>commercial</u> property subject to taxat City of Cool Valley, Missouri, an *ad valorem* tax levy of **\$0.3500** o hundred dollars (\$100) assessed valuation as shown on the assessment St. Louis County, as converted and amended by the Board of Equaliz certified to by the County Clerk.

There is hereby levied upon all <u>personal</u> property subject to taxation in the City Valley, Missouri, an *ad valorem* tax levy of **\$0.1650** on the one hundred dollars assessed valuation as shown on the assessment books of St. Louis County, as co and amended by the Board of Equalization and certified to by the County Clerk



## NICOLE GALLOWAY, CPA Missouri State Auditor

## **MEMORANDUM**

September 20, 2016

TO: 09-096-0019 City of Cool Valley

**RE:** Setting of 2016 Property Tax Rates

The following are the tax rate computational forms that have been reviewed. Please follow the step complete the process of setting your 2016 Property Tax Rate(s).

- 1. Lines G BB on the tax rate summary page should be completed to show the actuato levy.
- 2. Please sign and date the tax rate summary page.
- 3. Please submit the <u>finalized</u> tax rate forms ready for certification to the County Cl 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 rate(s) to the State Auditor's Office for final review and certification.

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

Form A, Line 2d - New Construction and Improvements - Personal Property

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

Form A, Line 6 - Prior Year Assessed Valuation

If the 2016 questionnaire has a different amount on Form A, Line 6 than was previous submitted, we had to revise the 2015 calculation for this change. The revised 2015 tax is listed on the 2016 Tax Rate Summary Page, Line A. A copy of the revised 2015 cal available on your menu screen, please keep this form for your files.

<u>Tax Rate Summary Page, Line AA - Debt Service</u>

If Form C, Line 3 is lower than originally reported, we reduced this line item, as it wa The estimated cost of collection is normally 2% to 10% of Line 2.

If the pro forma calculation has a different amount on Form C, Line 4 than originally was reduced as it appeared to be too high based on the bonds registered with our offic

### · (SCHOOL DISTRICTS ONLY) Form A, Line 16

We revised the information the school district submitted on Line 16 to the amount con the Department of Elementary and Secondary Education (DESE).

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

A THE STATE	PRO FORMA - STATE AUDITOR'S	REVIE	W OF DATA	SUBMITTI	ED
	Tax Rate S _ mary		24		(
	For Political Subdivisions Other Than Sc	hool Dist	ricts With a Se	parate Rate o	n Each SubClass
	City of Cool Valley	09-096-0	0019	<i>v</i>	General Revenue
	Name of Political Subdivision	Political	Subdivision Co	ode	Purpose of Levy
	The final version of this form MUST be s	ent to the	County Clerk	,	
The information to co	omplete the Tax Rate Summary is available from prior ye	ear forms, co	omputed on the atta	ched forms, or cor	nputed on this page.
Information on this to no longer use the to setting and certific	page takes into consideration any voluntary reduction(s) lowered tax rate ceiling to calculate its tax rate, it can h ying its tax rate. The information on the Informational T ary reduction(s) taken in an even numbered year(s).	) taken in pro	evious even number bearing and pass a p	ed year(s). If in an resolution, a policy	v even numbered year, vert statement, or an ordin
	,			Real Estate	]
			Residential	Agriculture	Commercial
A. Prior Year Non-Reasses	Tax Rate Ceiling as defined in Chapter 137, Rasent Year. (Prior Year Tax Rate Summary, Line	SMo. Revis F minus L	sed if Prior Year l ine H in Odd Nur	Data Changed or nbered Year)	a Voluntary Reduct
	ax Rate Summary, Line F in Even Numbered Year		0.3500	0.0000	0.3500
B. Current Ye	ear Rate Computed Pursuant to Article X, Sect and Section 137.073 RSMo. If no Voter Approved	ion 22 of tl	ne Missouri		
[Tax Rate Fon	m A, Line 37 & Line 23 (Prior Method)]		0.3500	0.0000	0.3500
C. Amount of	Rate Increase Authorized by Voters for C	urrent Ye	ear (If Same Purp	oose)	
Adjusted to p	provide the revenue available if applied to the prior	r year asses	sed value and inc	reased by the pe	
(Tax Rate For			0.0000	0.0000	0.0000
D. Rate to Co	mpare to Maximum Authorized Levy to D	etermine	Tax Rate Ceili		
[Line B (if no	election) otherwise Line C]		0.3500	0.0000	0.3500
E. Maximum Enter the Most	Authorized Levy t Recent Voter Approved Rate		0.3500	0.3500	0.3500
F. Current Y	ear Tax Rate Ceiling Maximum Legal Rate to	Comply wi	th Missouri Laws	5	
Political Subd	ivision's Tax Rate (Lower of Line D or Line B)		0.3500	0.0000	0,3500
taken from	uired Sales Tax Reduction 1 Tax Rate Ceiling (Line F) If Applicable				The second se
	6 Required Reduction 1st Class Charter Count		Subdivision NO	I Submitting a	n Estimate Non-Bir
	ounty(ies) taken from Tax Rate Ceiling (Line F)				
WARNING: A	Itary Reduction By Political Subdivision tak A Voluntary Reduction taken in an Even-Numbered Year e Tax Rate Ceiling for the Following Year		c Rate Ceiling (Line	; F).	
I. Plus Allow	able Recoupment Rate added to Tax Rate Ceiling (Attach Form G or H)	g (Line F)			
and the management of Second and the	Fo Be Levied (Line F - Line G1 - Line G2 - Line H +	Line I)	0.3500	0.0000	0.3500 (
(Tax Rate For		-		-	
BB. Additional	Special Purposed Rate Authorized By Vot	ters <u>After</u> th	te Prior Year Tax R	ates were Set. (Ta	x Rate Form B, Line 1:
Adjusted to pr value and incr	rovide the revenue available if applied to the prior year as reased by the percentage of CPI.	ssessed		<u> </u>	
CERTIFIC	ATION		<u> </u>		
I, the undersign	ned, City Clark, (Of	fice) of	City of	(00)	allesi
levying a rate in		ounty or C	ounties) do herl	by certify that	the data set forth a
	forms is true and accurate to the best of my k	nowledge	and belief.		
Plassa complet	te Line G through BB, sign this form, and I	return to	the County Clo	erk(s) for fina	l certification. /a
(Date) 72-8	(Signature)	(	DELOYAL Print Name)	<del>Jannes</del>	(1)
Based on Cer	to be entered on tax books by County Cle tification from the Political Subdivision:				
Section 137.07	73.7 RSMo, states that no tax rate shall be the tax rolls by the county clerk unless the	Lines:	J		
extended on th	vision has complied with the foregoing	Α	A	-	
provisions of t	he section.	B	B		
(Date)	(County Clerk's Signature)	(	County)		(

(Form Revised 03-2016)

**Tax Rate Summary** 

9/20/2016 (2016)					ed tax rate ceiling to Tax Rate Data Summary at	(Prior Method) Single Rate	Calculation	53 11.444.353		78,543	0		11,365,810		11,426,144	0	c
					) longer use the lower on the Informational		Total	11,444,353					11,365,810				
	roperty	General Revenue	Purpose of Levy	073, RSMo.	cal subdivision wishes to no its tax rate. The information	(d) Personal	Property	2,125,501		78,543	0		2,046,958		2,046,958	0	c
	Each SubClass of P	1	Ĩ	22 and Section 137.	numbered year, the politi to setting and certifying i umbered year(s).	(c)	Commercial	4.038.202		0	0	c	4,038,202	r tax rate form t Vear's Tax	4,074,936	0	U
OF DATA SUBMITTED	h a Separate Rate on	09-096-0019	<b>Political Subdivision Code</b>	County Clerk. Jiance with Article X, Section	mbered ycar(s). If in an even nec justifying its action prior duction(s) taken in an even n	(b) Real Estate	Agricultural	0		0	0	Year		County Clerk, County . Line 1 then revise the Prior Year tax rate for fear tax rate ceiling on the Current Year's Tax		0	c
	School Districts Wit	06-00	Politic	be sent to the County d rate for compliance	<ul> <li>) taken in previous even nu bliey statement, or an ordina en no previous voluntary re</li> </ul>	(a)	Residential	ined from 5.280.650		0	0	oclass from the Prior Year Year	5,280,650	btained from the County of equalization. A Rate Form A, Line 1	5,304,250		c
PRO FORMA - STATE AUDITOR'S REVIEW Tax Rate Form A	For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property	City of Cool Valley	Name of Political Subdivision	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 on the informational Tax Rate Data Summary 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).		1	(2016) Current Year Assessed Valuation Include the current locally and state assessed valuation obtained from the County Clerk, County Assessor, or comparable office finalized by the local board of equalization.	Assessed Valuation of New Construction & Improvements 2(a) (b) & (c) - May be obtained from the County Clerk or County Assessor $\frac{1}{2}$	لاط) = المالية و الرقام - عرما - عرما - الرقام - عرم) المالية المالية المالية المالية المالية المالية المالية ا المالية المواقعة المالية المالي	Assessed Value of Newly Added Territory Obtained from the County Clerk or County Assessor	Assessed Value of Real Property that Changed Subclass from the and Was Added to a New Subclass in the Current Year Obtained from the County Clerk or County Assessor	Adjusted Current Year Assessed Valuation (Line 1 - Line 2 - Line 3 - Line 4)	(2015) Prior Year Assessed Valuation Include the prior year locally and state 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 Tax Rate Form A, Line 1 then revise the Prior Year tax rate form to see a submister the Drior Veer to see colling Futer the revised Prior Year tax rate form	to re-curuate up 1100 1 can an rate contrib. Lines un Rate Summary, Line A.	Assessed Value in Newly Separated Territory Obtained from the County Clerk or County Assessor	Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year Otherinal from the County Clear or County Accessor
					Information of calculate its ta the end of thes			1. (2010 Incluc the Co finaliz	2. Assec 2(a) (1	Lf neg	3. Asset Obtaii	4. Asses and V Obtain	5. Adju (Line	6. (2015 Includ Asses Note:		7. Asse Obtai	8. Asse Prio

ALVES S	<b>PRO FORMA - STATE AUDITOR'S REVIEW</b>		OF DATA SUBMITTED	0			9/20/2016
	Tax Rate Form A						(2016)
	For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property	School Districts With	1 a Separate Rate on	Each SubClass of P	roperty		
	City of Cool Valley	00-00-0010	-0019		General Revenue		
	Name of Political Subdivision	Politic	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.	e sent to the County (	Clerk. vith Article X. Sectior	22 and Section 137.	)73. RSMo.		
Information on this p: calculate its tax rate, i the end of these forms	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 on the Informational Tax Rate Data Summary at the cad of these forms provides the rate that would be allowed here been no previous voluntary reduction(s) taken in an even numbered year(s).	taken in previous even nun iey statement, or an ordinan n no previous voluntary red	abered ycar(s). If in an ever (ce justifying its action prio uction(s) taken in an even	n numbered year, the politi r to setting and certifying i aumbered year(s).	even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to n ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data Sumu intary reduction(s) taken in an even numbered year(s).	longer use the lowered on the Informational Ta	tax rate ceiling to x Rate Data Summary at
		(a)	(b) Real Estate	(0)	(d) Personal		(Prior Method) Single Rate
		Residential	Agricultural	Commercial	Property	Total	Calculation
<ol> <li>Percentage I, in the current y.</li> <li>[(Line 5 - Line</li> </ol>	<ol> <li>Percentage Increase in Adjusted Valuation of existing property in the current year over the prior year's assessed valuation [(Line 5 - Line 10) / Line 10] x 100</li> </ol>	roperty -0.4449%	0.000%	-0.9015%	0.0000%		-0.5280%
12. Increase in C Certified by the	Increase in Consumer Price Index Certified by the State Tax Commission	0.7000%	0.7000%	0.7000%	0.7000%		0.7000%
13. Adjusted Pri	13. Adjusted Prior Year Assessed Valuation (Line 10)	5,304,250	0	4,074,936	2,046,958		11,426,144
14. Prior Year Voluntarily F (Tax Rate Summary, Line A)	14. Prior Year Voluntarily Reduced Rate in Non-Reassessment Year (Tax Rate Summary, Line A)	sment Year 0.3500	0.0000	0.3500	0.1650		0.3500
15. Maximum P1 that existed in t	15. Maximum Prior Year Adjusted Revenue Permitted from property that existed in both years [(Line 13 x Line 14) / 100]	om property 18,565	0	14,262	3,377		39,992
<ol> <li>Permitted Re Enter the lower If Line 11 is ne Do not enter l</li> </ol>	<b>Permitted Reassessment Revenue Growth</b> Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. nor more than 5%.	t), or 5%.	0.0000%	0.0000%	0.0000%		%000000
17. Additional Reas: (Line 15 x Line 16)	17. Additional Reassessment Revenue Permitted (Line 15 x Line 16)	0	0	0	0		0
18. Revenue Peri property that ex	Revenue Permitted in the Current Year from property that existed in both years. (Line 15 + Line 17)	18,565	0	14,262	3,377		39,992
19. Adjusted Cu	19. Adjusted Current Year Assessed Valuation (Line 5)	5,280,650	0	4,038,202	2,046,958		11,365,810
20. Tax Rate Per HB 1150 & SB	Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)	itted Prior to 0.3516	0.0000	0.3532	0.1650		0.3519
21. Limit Person [Lower of Lin 22 Maximum Av	21. Limit Personal Property to the Prior Year Ceiling [Lower of Line 20 (Personal Property) or Line 14 (Personal Property)] 22 Maximum Authorizad Y Ave	al Property)]			0.1650		

	PRO FORMA - STATE AUDITOR'S REVIEW		OF DATA SUBMITTED				9/20/2016
	Tax Rate Form A						(2016)
	For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property	chool Districts With	a Separate Rate on	Each SubClass of F	roperty		
	City of Cool Valley	09-096-0019	-0019		General Revenue		
	Name of Political Subdivision	Politica	olitical Subdivision Code		Purpose of Levy		
	The final version of this form MUST be sent to the County Clerk. Commutation of reassessment erowth and rate for commissione with Article X. Section 22 and Section 137.073. BSMo	sent to the County (	<b>Jlerk.</b> ith Article X. Section	22 and Section 137.	073, RSMo		
Information on this p calculate its tax rate, the end of these form	Information on this page takes into consideration any volumery 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 the tax is a resolution a policy statement, or an ordinance justifying its acting and certifying its tax rate. The information on the Informational Tax Rate Data Summary at the molecule there, forces the endowed had there been no neuron synam volumery reduction(s) taken in an even numbered year (s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to the endowed tax rate resolution a policy statement, or an ordinance justifying its tax rate. The information on the Informational Tax Rate Data Summary at the method these forces the allowed had there been no neuron year no neuron tax non received war(s).	aken in previous even num y statement, or an ordinant no previous volumeny redy	bered year(s). If in an even ce justifying its action prior refion(s) taken in an even r	numbered year, the politi t to setting and certifying numbered year(s).	ceal subdivision wishes to no l its tax rate. The information o	onger use the lowered tax. n the Informational Tax R.	rate ceiling to ate Data Summary at
		(a)	(b) Real Estate	(c)	(d) Personal		(Prior Method) Single Rate
		Residential	Agricultural	Commercial	Property	Total	Calculation
Calculate Re	Calculate Revised Rate(s)	2					
24. Tax Revenue	Tax Revenue [(Line 1 x Line 23) /100]	18,482	0	14,134	3,507	36,123	40,055
25. Total Assesse	Total Assessed Valuation [Line 1 (Total)]					11,444,353	
26. Blended Rate	Blended Rate [Line 24 (Total) / Line 25 x 100]					0.3156	
27. Revenue Diff [Line 24 (Total	Revenue Difference due to the multi rate calculation [Line 24 (Total) - Line 24 (Prior Method)]					-3,932	
28. Rate(s) to be Revised Note: Revision Can I InfLine 27 < or > 0 & Lin	Rate(s) to be Revised Note: Revision Can Not Increase Personal Property Rate (fif1ine 27 < 0 = 0 & Line 23 < Line 23(Prior Method), Then Line 23, Otherwise 01	te Otherwise 01	·				
1		0.0000	0.0000	0.000	0.000		·
29. Current Year (If Line 28 > 0,	Current Year Adjusted Assessed Valuation of Rates being Revised (If Line 28 > 0, Then Line 5, Otherwise 0)	Revised 0	0	0	0	0	
30. Relative Ratio Rates being R	Relative Ratio of Current Year Adjusted Assessed Valuation of the Rates being Revised [Line 29 / Line 29 (Total)]	on of the 0.0000	0.0000	0.0000	0.0000	0.0000	
31. Revision to Rate [IfLinc 28 > 0, Then	Revision to Rate [If Line 28 > 0, Then -Line 30 x Line 27 / Line 5 x 100 (limited to - Line 28), Otherwise 0]	28), Otherwise 0]					
		00000	0.0000	0.0000	0.0000	0.0000	
32. Revised Rate	Revised Rate (Line 23 + Line 31)	0.3500	0.0000	0.3500	0.1650		
<ol> <li>Revised Rate Rounded (If Line 32 &lt; 1, Then Round</li> </ol>	Revised Rate Rounded (If Line 32 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4 - digit rate)						
	7440	0.3500	0.000	0.3500	0.1650		
<u>Calculate Fi</u>	<u>Calculate Final Blended Rate</u>						

	PRO FORMA - STATE AIDITOR'S REVIEW OF DATA SUBMITTED	VS REVIEW OF D	ATA SURMITTR	Q			2106/06/0
	Tay Rate Rorm A			ł			(1000)
	For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property	School Districts With	1 a Separate Rate 01	1 Each SubClass of )	Property		(8102)
	City of Cool Valley	6100-960-60	-0019		General Revenue		
	Name of Political Subdivision	Politica	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.	e sent to the County Clerk. Late for compliance with A	Clerk. vith Article X. Sectio	n 22 and Section 137.	.073. RSMo.		
Information on this p calculate its tax rate, i the end of these form	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 eciling 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 on the Informational Tax Rate Data Summary at the end of these forms provides the rate would be allowed here been no previous voluntary reduction(s) taken in an even numbered year(s).	taken in previous even nur licy statement, or an ordinan in no previous voluntary red	thered year(s). If in an eve ce justifying its action pri uction(s) taken in an even	a numbered year, the polit or to setting and certifying numbered year(s).	lical subdivision wishes to no l its tax rate. The information o	onger use the lowered tax n the Informational Tax F	t rate ceiling to tate Data Summary at
		(a)	(b) Real Estate	(c)	(d) Personal		(Prior Method)
		Residential	Agricultural	Commercial	Property	Total	Calculation
For Informat 38. Revenue Calc	For Informational Purposes Only - Impact of the Multi Rate System Revenue Calculated the Multi Rate Method	ti Rate System					
	e 1)/100]	18,482.28	0.00	14,133.71	3.507.08	36,123.07	
39. Revenue Calc [Line 23 (Prior	Revenue Calculated Using the Single Rate Method Line 23 (Prior Method) x Line 1) / 100]	18,482.28	0.00	14,133.71	7,439.25	40,055.24	
40. Revenue Differer (Line 38 - Line 39)	Revenue Differences Using the Different Methods (Line 38 - Line 39)	0.00	0.00	0.00	-3.932.17	-3,932,17	
41. Percent Chang	Percent Change (Line 40 / Line 39)	0.000%	0.0000%	0.0000%	-52.8571%	-9.8169%	
For Informat	For Informational Purposes Only - Blended Rate Calculation	ulation					
42. Tax Rate Ceil	Tax Rate Ceiling (Tax Rate Summary, Line F)	0.3500	0.0000	0.3500	01650		
	Allowable Recoupment Rate (Tax Rate Summary, Line F2)	0.0000	0.0000	0.0000	0.0000		
44. Tax Rate Ceiling (Line 42 + Line 43)	Fax Rate Ceiling Including Recoupment Line 42 + Line 43)	0.3500	0.0000	0.3500	0.1650		
45. Assessed Valı	Assessed Valuation (Line 1)	5,280,650	0	4,038,202	2,125,501	11,444,353	
46. Revenue from Tax Rate [(Line 44 x Line 45) / 100]	Revenue from Tax Rate Ceiling Including Recoupment [(Line 44 x Line 45) / 100]	18,482	0	14,134	3.507	36,123	
47. Blended Tax J	Blended Tax Rate Ceiling Including Recoupment [Line 46 (Total) / Line 45 (Total) x 100] Volumber: Pedintion (Tox Poils Summer, 1 in 20)	(Total) /Line 45 (Total)	x 100]			0.3156	
	Unadiusted Levy (Line 44 - Line 48)	0.3500	00000	0.3500	0.0000		
	uation (Line 1)	5.280.650	0	4,038,202	2,125,501	11.444.353	(
51. Revenue from	Revenue from Unadjusted Levy [Line 49 x Line 50 / 100]	18,482	0	14,134	3.507	36,123	
50 Rlandad Tav 1	11. [1] ماسمتار 21 ماسمتار 21 مامه 11 مارد 11 م	WIV / I ind EN / Water 10	ι.v.			1210 4	

	UISSOURI S	City of Cool Valley	09-096-0	019	C	eneral Revenue	;
		Name of Political Subdivision	Political	Subdivision	Code P	urpose of Levy	
inf (s)	ormation on this and follows the p 1 The govern its tax rate		ss the taxing authors the taxing authors the taxing authors are solution, a p	ority wishes to re olicy statement,	everse any volunta or an ordinance ju	ry reduction(s) take	n in pi
Sto	p 2 Submit a c	opy of the resolution, policy statement, or ordina	ance to the State A	Auditor's Office	for review.		
			-	~	Real Estate	0 11	Pe
				Residential	Agriculture	Commercial	Pr
· Pr Ch	ior Year Tax anged or a Vol	Rate Ceiling as defined in Chapter 137, 2 untary Reduction was Taken in a Non-Reas	RSMo. Revised sessment Year.	if Prior Year	Data		
	0	national Tax Rate Data Summary, Line F)		0.3500	0.0000	0.3500	
Co	nstitution and S	Rate Computed Pursuant to Article X, Se Section 137.073 RSMo. If no Voter Approv	ed Increase.	Missouri			
	formational Ta thod)]	x Rate Data Form A, Line 37 & Line 23 (Pr	rior 	0.3500	0.0000	0.3500	
Ad	justed to provid	e Increase Authorized by Voters for ( de the revenue available if applied to the pri x Rate Data Form B, Line 16)	Current Yean ior year assesse —	: (If Same Purj d value and ind 0.0000	pose) preased by the pa 0.0000	ercentage of CPI. 0.0000	
		re to Maximum Authorized Levy to l	Determine T				
[L	ne B (if no elec	ction) otherwise Line C]		0.3500	0.0000	0,3500	
		horized Levy Enter the Most Recent Vote r Year Tax Rate Ceiling	er Approved Ra —	te 0.3500	0.3500	0.3500	
		<b>Fax Rate Ceiling</b> Maximum Legal Rate to					
Ba	sed on Prior Year	Tax Rate Ceiling (Lower of Line D or Line E)		0.3500	0.0000	0.3500	<del></del> .
		x					
						2	

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9/20/2016	(2016)						in the current year	(Prior Method)	Single Rate	Calculation		11,444,505	78,543	0			11,365,810	11,426,144	()	C
							s form should not be used		 E	1 0121		11,444,505					11,365,810			
		operty.	General Revenue	Purpose of Levy	T2 DENG	.01VICA .CI	voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year abered year(s) and follows the following steps in an even numbered year. ment, or an ordinance justifying its action prior to setting and ecrifying its tax rate. Diffue for review.	(p)	Personal	rioperty		100,021,2	78,543	0			2,046,958	2,046,958	0	c
	đ	Each SubClass of Pr		[	22 and Section 137 0	0.1 CI HOHOAC DHE 77	n prior even numbered yea /ing steps in an even numb .etion prior to setting and e	(c)		Commercial		4,038,202	. 0	0	-0	0	4,038,202	r tax rate form : Year's Tax 4,074,936	0	c
OF DATA SUBMITTED		a Separate Rate on	-0019	Political Subdivision Code	ounty Clerk.	un Arucle A, Section	y reductions(s) been taken i art(s) and follows the follow an ordinance justifying its a review.	(Q)	Keal Estate	Agnculural	¢	0	0	0	Year	0	0	County Clerk, County Line 1 then revise the Prior Year tax rate form at tax rate ceiling on the Current Year's Tax ,250 0 4,074	0	c
	n A	school Districts With	09-096-0019	Politica	sent to the County (	rate for compliance w	he Form A had no voluntar i in prior even numbered ye tion, a policy statement, or e State Auditor's Office for	(a)	· · · · ·	Kesidential		5,280,650	ments ssessor 0	0	lass from the Prior Year	ear 0	5,280,650	ained from the County ( <u>equalization</u> . x Rate Form A, Line 1 t revised Prior Year tax ra 5,304,250	0	<b>c</b>
PRO FORMA - STATE AUDITOR'S REVIEW	Informational Tax Rate Data Form A	For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property	City of Cool Valley	Name of Political Subdivision	The final version of this form MUST be sent to the County Clerk.	Computation of reassessment growth and rate for compli	This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information 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 ecrifying its tax rate. Step 2 - Submit a corry of the resolution, a policy statement, or an ordinance justifying its action prior to setting and ecrifying its tax rate.		I		(2016) Current Year Assessed Valuation Include the current locally and state assessed valuation obtained from the County Clerk, County Assessor, or comparable office	rinalized by the local poard of equalization.	Assessed Valuation of New Construction & Improvements 2(a) (b) & (c) - Obtained from the County Clerk or County Assessor $2(d) = [Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d)]$ If negative, enter zero.	Assessed Value of Newly Added Territory Obtained from the County Clerk or County Assessor	Assessed Value of Real Property that Changed Subclass from the	and Was Added to a New Subclass in the Current Year Obtained from the County Clerk or County Assessor	Adjusted Current Year Assessed Valuation (Line 1 - Line 2 - Line 3 - Line 4)	(2015) Prior Year Assessed Valuation Include the prior year locally and state assessed valuation obtained from the County Clerk, County Assessor or comparable office finalized by the local board of equalization. Assessor or comparable office finalized by the local board of equalization. Assessor or comparable office finalized by the local board of equalization. Assessor or comparable office finalized by the local board of equalization. Assessor or comparable office finalized by the local board of equalization. Assessor or comparable office finalized by the local board of equalization. Assessor or comparable office finalized by the local board of equalization. Assessor or comparable office finalized by the local board of equalization. Assessor or comparable office final state and the local board of equalization. Assessor or comparable office final state and the local board of equalization. Assessor or comparable office final state and the local board of equal to be local by the local prior year tax rate for the revised prior year tax rate celling on the Current Year's Tax Rate Summary, Line A.	Assessed Value in Newly Separated Territory Obtained from the County Clerk or County Assessor	Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year
				J			This form unless the Step 1 - T Step 2 - S				-: 5744		4777 4	3. Q.A	4. A	ल O	5. GA	9. 9. 9. 9. 9. 9. 9. 9. 9. 9. 9. 9. 9. 9	7. 0	∞. 

	PRO RORMA - STATE AUDITOR'S REVIEW		OF DATA SUBMITTED	0			9/20/2016
	Informational Tax Rate Data Form A						(2016)
	For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property	chool Districts With	t a Separate Rate on	Each SubClass of P.	roperty		
	City of Cool Valley	09-096-0019	-0019	2	General Revenue		
ALCONO.	Name of Political Subdivision	Politica	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.	sent to the County ( ate for compliance w	Clerk. ith Article X, Sectior	122 and Section 137.(	)73, RSMo.		
This form shows the ir unless the taxing author Step 1 - The governing Step 2 - Submit a copy	This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form 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. 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 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 the State Auditor's Office for review.	c Form A had no voluntar in prior even numbered ye on, a policy statement, or . State Auditor's Office for	y reductions(s) been taken car(s) and follows the follo an ordinance justifying its review.	in prior even numbered ye wing steps in an even num action prior to setting and	ar(s). The information on this bered year. certifying its tax rate.	s form should not be u	sed in the current year
		(a)	(b) Real Estate	(c)	(d) Personal		(Prior Method) Single Rate
		Residential	Agricultural	Commercial	Property	Total	Calculation
<ol> <li>Percentage In in the current ye [(Line 5 - Line 1</li> </ol>	<b>Percentage Increase in Adjusted Valuation</b> of existing property in the current year over the prior year's assessed valuation [(Line 5 - Line 10) / Line 10] x 100	perty -0.4449%	0.000%	-0.9015%	0.0000%		-0.5280%
12. Increase in Co Certified by the	Increase in Consumer Price Index Certified by the State Tax Commission	0.7000%	0.7000%	0.7000%	0.7000%		0.7000%
13. Adjusted Pric	13. Adjusted Prior Year Assessed Valuation (Line 10)	5,304,250	0	4,074,936	2,046,958		11,426,144
14. (2015) Prior ) (Informational 1	(2015) Prior Year Tax Rate Ceiling (Informational Tax Rate Data Summary, Line A)	0.3500	0.0000	0.3500	0.1650		0.3500
15. Maximum Pri that existed in b	Maximum Prior Year Adjusted Revenue Permitted from property that existed in both years [(Line $13 \times Line 14$ ) / 100]	a property 18,565	0	14,262	3,377		39,992
16. Permitted Re. Enter the lower If Line 11 is neg Do not enter le	<b>Permitted Reassessment Revenue Growth</b> Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.	. or 5%. 0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
17. Additional Reass (Line 15 x Line 16)	17. Additional Reassessment Revenue Permitted (Line 15 x Line 16)	0		0	0		0
18. Revenue Perr property that ex	Revenue Permitted in the Current Year from property that existed in both years. (Line 15 + Line 17)	18,565	0	14,262	3,377		39,992
19. Adjusted Cur	19. Adjusted Current Year Assessed Valuation (Linc 5)	5,280,650	0	4,038,202	2,046,958		11,365,810
20. Tax Rate Per HB 1150 & SB	20. Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)	ted Prior to 0.3516	0.0000	0.3532	0.1650		0.3519
21. Limit Person [Lower of Lin	21. Limit Personal Property to the Prior Year Ceiling [Lower of Line 20 (Personal Property) or Line 14 (Personal Property)]	d Property)]			0.1650		·

a superior	PRO FORMA - STATE AUDITOR'S REVIEW		OF DATA SUBMITTED	D			9/20/2016
	Informational Tax Rate Data Form A	mA					(2016)
	For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property	chool Districts With	h a Separate Rate or	1 Each SubClass of P	roperty		
	City of Cool Valley	09-096-0019	-0019		General Revenue		
	Name of Political Subdivision	Politic	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.	sent to the County ( ate for compliance w	Clerk. vith Article X, Section	n 22 and Section 137.	073, RSMo.		
This form shows th unless the taxing au Step 1 - The govern Step 2 - Submit a oc	This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form 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 cartifying its tax rate. Step 2 - Submit a copy of the resolution, policy, statement, or the State Auditor's Office for review.	the Form A had no voluntar in prior even numbered y ion, a policy statement, or s State Auditor's Office fo	ry reductions(s) been taker car(s) and follows the follo an ordinance justifying its r review.	a in prior even numbered ye owing steps in an even num s action prior to setting and	ar(s). The information on this ibered year. certifying its tax rate.	form should not be used	in the current year
		(3)	(b) Real Estate	(ع) ر	(d) Personal	÷	(Prior Method) Single Rate
	1	Residential	Agricultural	Commercial	Property	Total	Calculation
Calculate R	Calculate Revised Rate(s)	**					
24. Tax Revenu	Tax Revenue [(Line 1 x Line 23) /100]	18,482	0	14,134	3,507	36,123	40,055
25. Total Assess	Total Assessed Valuation [Line 1 (Total)]					11,444,353	
26. Blended Rat	Blended Rate [Line 24 (Total) / Line 25 x 100]					0.3156	
27. Revenue Dit [Line 24 (Tot	Revenue Difference due to the multi rate calculation [Line 24 (Total) - Line 24 (Prior Method)]					-3,932	
28. Rate(s) to be [(If Line 27 < 0	Rate(s) to be Revised Note: Revision Can Not Increase Personal Property [(If Line 27 < or > 0 & Line 23 < Line 23 (Prior Method), Then Line 23, Otherwise 0]	onal Property Rate					
		0.0000	0.0000	0.0000	0.000		
29. Current Yea (If Line 28 >	Current Year Adjusted Assessed Valuation of Rates being Revised (If Line 28 > 0, Then Line 5, Otherwise 0)	Revised 0	0		0	0	
30. Relative Rat Rates being	Relative Ratio of Current Year Adjusted Assessed Valuation of the Rates being Revised [Line 29 / Line 29 (Total)]	on of the 0.0000	0.0000	0.0000	0.0000	0.0000	
31. Revision to Rate [If Line 28 > 0, Then	Revision to Rate [If Line 28 > 0, Then -Line 30 x Line 27 / Line 5 x 100 (limited to - Line 28), Otherwise 0] 0 0/	28), Otherwise 0]			0000 0		
32. Revised Rat	Revised Rate (Line 23 + Line 31)	0.3500	0.0000	0.3500	0.1650	0,000	(**)
33. Revised Rate Rounded (If Line 32 < 1, Then Round	Revised Rate Rounded (If Line 32 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4 - digit rate)	iligit rate) 0.3500	0.0000	0.3500	0.1650		(
Calculate F	<u>Calculate Final Blended Rate</u>						
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9/20/2016	(2016)						t be used in the current year	(Prior Method)	Calculation	36 133 07	10.0227.00 00 055 24	3 033 17	/177522-2-						353	36 123	0.3156			(353	36,123
							form should not		Total	C1 75	20.05	20,07	18.6-						11 444 353	98	0			11,444,353	36
		roperty	General Revenue	Purpose of Levy		073, RSMo.	no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year numbered year(s) and follows the following steps in an even numbered year. atement, or an ordinance justifying its action prior to setting and certifying its tax rate.	(d) Personal	Property	3 507 08	2430.75	11 020 2-	-52.8571%			0.1650	0.000	0 1650	2.125.501	3 507		0.0000	0.1650	2,125,501	3.507
		Each SubClass of P				22 and Section 137.	n prior even numbered ye ving steps in an even num etion prior to setting and	(c)	Commercial	14,133 71	14.133.71	00.0	0.000%	-		0.3500	0.0000	0.3500	4,038,202	14.134		0.0000	0.3500	4,038,202	14,134
TA SUBMITTEL		a Separate Rate on	019	Political Subdivision Code	erk.	h Article X, Section	reductions(s) been taken i (s) and follows the follow ordinance justifying its a eview.	(b) Real Estate	Agricultural	00.0	0.00	0.00	0.000%			0.000	0.0000	0.000	0	0	100]	0.000	0.000	0	0
<b>VIS REVIEW OF DA</b>	erm A	School Districts With a	00-06-0016	Political	e sent to the County Clerk.	rate for compliance with	the Form A had no voluntary i rn in prior even numbered year ution, a policy statement, or an he State Auditor's Office for re	(a)		ti Rate System 18,482.28	18,482.28	0.0	0.000%		<u>ulation</u>	0.3500	0.0000	0.3500	5,280,650	18,482	(Total) / Line 45 (Total) x	0.0000	0.3500	5,280,650	18,482
PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED	Informational Tax Rate Data Form A	For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property	City of Cool Valley	Name of Political Subdivision	The final version of this form MUST be sent to the	Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.	This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The informatio unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior 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.			<u>For Informational Purposes Only - Impact of the Multi Rate System</u> Revenue Calculated the Multi Rate Method [(Line 37 × Line 1) / 100] 18,483	Revenue Calculated Using the Single Rate Method [Line 23 (Prior Method) x Line 1) / 100]	Revenue Differences Using the Different Methods (Line 38 - Line 39)	Percent Change (Line 40 / Line 39)		For Informational Purposes Only - Blended Rate Calculation	Tax Rate Ceiling (Tax Rate Summary, Line F1)	oupment Rate ary, Line I)	Tax Rate Ceiling Including Recoupment (Line 42 + Line 43)	tion (Line 1)	Revenue from Tax Rate Ceiling Including Recoupment [(Line 44 x Line 45) / 100]	Blended Tax Rate Ceiling Including Recoupment [Line 46 (Total) / Line 45 (Total) x 100]	Voluntary Reduction (Tax Rate Summary, Line H)	Unadjusted Levy (Line 44 - Line 48)	ttion (Line 1)	Revenue from Unadjusted Levy [Line 49 x Line 50 / 100]
				)			This form shows the in unless the taxing author Step 1 - The governing Step 2 - Submit a copy			For Informational Pul 38. Revenue Calculated the [(Line 37 x Line 1) / 100]	39. Revenue Calcu [Line 23 (Prior M	40. Revenue Differer (Line 38 - Line 39)	41. Percent Change		•			44. Tax Rate Ceiling (Line 42 + Line 43)		46. Revenue from Tax Rate [(Line 44 x Line 45)/100]		48. Voluntary Redu	49. Unadjusted Lev	50. Assessed Valuation (Line 1)	51. Revenue-from [ 52 Riandad Tav R.