

PUBLIC NOTICE

**CITY OF BELLEFONTAINE NEIGHBORS, MISSOURI
PUBLIC HEARING OF THE BOARD OF ALDERPERSONS
AD VALOREM 2021 TAX RATE
VIA VIDEO/TELECONFERENCE
THURSDAY, SEPTEMBER 30, 2021**

7:00 P.M.

Notice is hereby given that the City of Bellefontaine Neighbors ("City") will hold a special Board of Alderpersons meeting on Thursday, September 30, 2021, 7:00 p.m. via video/teleconference.

In view of the COVID-19 pandemic, and the Federal, State, County, and City Emergency Declarations, and in accordance with the provisions of Sec. 610.020, RSMo., the City acknowledges that it would be dangerous and impractical, if not impossible, for this meeting to be physically accessible to the public. The City also recognizes the need for the public's business to be attended to in order to protect the public health, safety, and welfare. In order to balance the need for both continuity of government and protection of the health and safety of our residents, business persons and employees, this meeting of the Board of Alderpersons will not be open to public attendance in person. **THE MEETING WILL BE ACCESSIBLE BY THE PUBLIC IN REAL TIME ONLY BY A VIDEO/TELEPHONE CONFERENCE CALL VIA ZOOM. THE INSTRUCTIONS TO JOIN ARE BELOW:**

To Join the meeting by via website:

Go to Zoom at <https://zoom.us>

Select Join a Meeting

Enter Meeting ID: 825 620 8214

Enter Pass Code: 4i85eK

To Join the meeting by phone call (audio):

(1) Call 1 312 626 6799 US (Chicago)

1 646 558 8656 US (New York)

(2) Enter Meeting ID: 825 620 8214

(3) When prompted, enter the Pass Code 452739

THE AGENDA FOR THIS BOARD MEETING IS SET FORTH HEREIN.

Instruction for providing public comments: Persons interested in making their views known on any matter will be able to speak during the video/teleconference meeting under "Public Comments." In addition, anyone may send an email with their comments to the acting City Clerk at jmantlych@cityofbn.com by no later than Tuesday, September 28, 2020 by 12:00 p.m. All comments received by email will be entered into the public record and publicly read as time allows. All emailed comments will also be distributed to the entire Board at or before the meeting. Thank you for your understanding and patience as we all try to get through these unprecedented times.

POSTED: SEPTEMBER 23, 2021 @ 4:30 P.M.

BY: ACTING CITY CLERK

CITY OF BELLEFONTAINE NEIGHBORS
PUBLIC HEARING TO
ESTABLISH AD VALOREM TAX RATE
FOR THE YEAR 2021
THURSDAY SEPTEMBER 30, 2021 7:00 P.M.
VIA ZOOM

AGENDA

1. CALL TO ORDER
2. ROLL CALL
3. PUBLIC HEARING: TO ESTABLISHING AD VALOREM TAX RATE FOR THE YEAR 2021 READ BY CITY ATTORNEY DOROTHY WHITE-COLEMAN
4. PUBLIC COMMENTS
5. ADJOURNMENT

IMMEDIATELY FOLLOWING THE PUBLIC HEARING,
A SPECIAL MEETING SHALL CONVENE



NICOLE GALLOWAY, CPA
Missouri State Auditor

MEMORANDUM

September 16, 2021

TO: 09-096-0003 City of Bellefontaine Neighbors

RE: Setting of 2021 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 2021 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 2d - 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 6 - Prior Year Assessed Valuation**

If the 2021 questionnaire has a different amount on Form A, Line 6 than was previously submitted, we had to revise the 2020 calculation for this change. The revised 2020 tax rate ceiling is listed on the 2021 Summary Page, Line A. A copy of the revised 2020 calculation is available on your menu screen; please keep this form for your files.

- **(SCHOOL DISTRICTS ONLY) Form A, Line 16**

We revised the information the school district submitted on Line 16 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

(2021)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

City of Bellefontaine Neighbors 09-096-0003 General Revenue
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.

Table with 5 columns: Residential, Agriculture, Commercial, Personal Property, Prior Method Single Rate. Rows include: A. Prior year tax rate ceiling, B. Current year rate computed, C. Amount of rate increase authorized by voters for current year, D. Rate to compare to maximum authorized levy to determine tax rate ceiling, E. Maximum authorized levy, F. Current year tax rate ceiling, G. Less required sales tax reduction, G. 2. Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies), H. Less voluntary reduction by political subdivision taken from tax rate ceiling (Line F), I. Plus allowable recoupment rate, J. Tax rate to be levied, AA. Rate to be levied for debt service, BB. Additional special purposed rate authorized by voters.

Certification

I, the undersigned, (Office) of (Political Subdivision) 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.

(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:

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 the section. Lines: J AA BB

(Date) (County Clerk's Signature) (County) (Telephone)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/16/2021

Form A

(2021)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

City of Bellefontaine Neighbors 09-096-0003 General Revenue
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.

Table with 6 columns: (a) Residential, (b) Real Estate Agricultural, (c) Commercial, (d) Personal Property, Total, Prior Method Single Rate. Rows include percentage increase in adjusted valuation, CPI increase, assessed valuation, revenue permitted, and tax rates.

Enter the rate for the prior method column on Line B of the Summary Page



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/16/2021

Form A

(2021)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

City of Bellefontaine Neighbors	09-096-0003	General Revenue
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 on the Informational Summary Page, 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).

	(a)	(b)	(c)	(d)	Total	Prior Method Single Rate
	Residential	Real Estate Agricultural	Commercial	Personal Property		
For Informational Purposes Only - Impact of the Multi Rate System						
38. Revenue calculated using the multi rate method (Line 37 x Line 1 / 100)	120,091.53	0.00	33,887.04	37,808.88	191,787.45	
39. Revenue calculated using the single rate method (Line 23 prior method x Line 1 / 100)	126,303.16	61.17	31,051.00	34,349.77	191,765.10	
40. Revenue differences using the different methods (Line 38 - Line 39)	-6,211.63	-61.17	2,836.04	3,459.11	22.35	
41. Percent change (Line 40 / Line 39)	-4.9180%	-100.0000%	9.1335%	10.0703%	0.0117%	

For Informational Purposes Only - Blended Rate Calculation						
42. Tax rate ceiling (Summary Page, Line F)	0.2030	0.0000	0.2330	0.2350		
43. Allowable recoupment rate (Summary Page, Line I)	0.0000	0.0000	0.0000	0.0000		
44. Tax rate ceiling including recoupment (Line 42 + Line 43)	0.2030	0.0000	0.2330	0.2350		
45. Assessed valuation (Line 1)	59,158,390	28,650	14,543,794	16,088,886	89,819,720	
46. Revenue from tax rate ceiling including recoupment (Line 44 x Line 45 / 100)	120,092	0	33,887	37,809	191,788	
47. Blended tax rate ceiling including recoupment (Line 46 total / Line 45 total x 100)					0.2135	
48. Voluntary reduction (Summary Page, Line H)	0.0000	0.0000	0.0000	0.0000		
49. Unadjusted levy (Line 44 - Line 48)	0.2030	0.0000	0.2330	0.2350		
50. Assessed valuation (Line 1)	59,158,390	28,650	14,543,794	16,088,886	89,819,720	
51. Revenue from unadjusted levy (Line 49 x Line 50/100)	120,092	0	33,887	37,809	191,788	
52. Blended tax rate from the unadjusted levy (Line 51 total / Line 50 total x 100)					0.2135	
53. Sales tax reduction (Summary Page, Line G)	0.0000	0.0000	0.0000	0.0000		
54. Adjusted levy (Line 49 - Line 53)	0.2030	0.0000	0.2330	0.2350		
55. Assessed valuation (Line 1)	59,158,390	28,650	14,543,794	16,088,886	89,819,720	
56. Revenue from adjusted levy (Line 54 x Line 55 / 100)	120,092	0	33,887	37,809	191,788	
57. Blended tax rate from the adjusted levy (Line 56 total / Line 55 total x 100)					0.2135	



Form C

(2021)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

City of Bellefontaine Neighbors	09-096-0003	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)	89,819,720
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 agency or paying agent due during the next calendar year.	946,700
3.	Estimated costs of collection and anticipated delinquencies (i.e. collector fees and commissions and 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.	94,670
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.	700,000
5.	Total required for debt service (Line 2 + Line 3 + Line 4)	1,741,370
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 payments due before December 31st plus any estimated investment earnings due before December 31st). Do not add the anticipated collections of this tax into this amount.	748,266
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 payments (Line 4). Any current balance in the fund is available to meet these requirements, so it is deducted from the total revenues required for debt service purposes.	993,104
8.	Computation of debt service tax rate (Line 7 / Line 1 x 100) Round a fraction to the nearest one/one hundredth of a cent.	1.1057
9.	Less voluntary reduction by political subdivision	_____
10.	Actual rate to be levied for debt service purposes * (Line 8 - Line 9) Enter this rate on the Summary Page, Line AA	_____

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



Informational Summary Page

(2021)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

City of Bellefontaine Neighbors	09-096-0003	General Revenue
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 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.

	Real Estate			Personal Property	Prior Method Single Rate
	Residential	Agriculture	Commercial		
A. Prior year tax rate ceiling as defined in Chapter 137, RSMo, revised if prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Informational Summary Page, Line F)	0.2260	0.0000	0.2440	0.2360	0.2309
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 (Informational Form A, Line 37 & Line 23 prior method)	0.2030	0.0000	0.2330	0.2360	0.2135
C. Amount of rate increase authorized by voters for current year if same purpose (Informational Form B, Line 8 & Line 11 prior method)	0.0000	0.0000	0.0000	0.0000	0.0000
D. Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C)	0.2030	0.0000	0.2330	0.2360	0.2135
E. Maximum authorized levy the most recent voter approved rate	0.2500	0.2500	0.2500	0.2500	0.2500
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws based on prior year tax rate ceiling (Lower of Line D or Line E)	0.2030	0.0000	0.2330	0.2360	0.2135



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/16/2021

Informational Form A

(2021)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

City of Bellefontaine Neighbors

09-096-0003

General Revenue

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.

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 certifying its tax rate.

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

	(a)			(b)		(c)	(d)	Total	Prior Method Single Rate
	Residential	Agricultural	Commercial	Real Estate	Personal Property				
1. (2021) 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.	59,158,390	28,650	14,543,794		16,088,886			89,819,720	89,819,720
2. 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 0	7,600	0	0		2,212,728				2,220,328
3. Assessed value of newly added territory obtained from the county clerk or county assessor	0	0	0		0				0
4. Assessed value of real property that changed subclass from the prior year and was added to a new subclass in the current year obtained from the county clerk or county assessor	0	0	0						
5. Adjusted current year assessed valuation (Line 1 - Line 2 - Line 3 - Line 4)	59,150,790	28,650	14,543,794		13,876,158			87,599,392	87,599,392
6. (2020) 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 Informational 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 the current year's Informational Summary Page, Line A.	52,310,960	26,200	13,668,045		13,876,158				79,881,363
7. Assessed value in newly separated territory obtained from the county clerk or county assessor	0	0	0		0				0
8. Assessed value of property locally assessed in prior year, but state assessed in current year obtained from the county clerk or county assessor	0	0	0		0				0
9. Assessed value of real property that changed subclass from the prior year and was subtracted from the previously reported subclass obtained from the county clerk or county assessor	0	0	0						
10. Adjusted prior year assessed valuation (Line 6 - Line 7 - Line 8 - Line 9)	52,310,960	26,200	13,668,045		13,876,158			79,881,363	79,881,363



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/16/2021

Informational Form A

(2021)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

City of Bellefontaine Neighbors

09-096-0003

General Revenue

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.

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 certifying its tax rate.

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

	(a)		(b)		(c)		(d)		Total	Prior Method Single Rate
	Residential	Agricultural	Commercial	Personal Property	Residential	Agricultural	Commercial	Personal Property		
11. 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)	13.0753%	9.3511%	6.4073%	0.0000%						9.6619%
12. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	1.4000%	1.4000%	1.4000%	1.4000%						1.4000%
13. Adjusted prior year assessed valuation (Line 10)	52,310,960	26,200	13,668,045	13,876,158						79,881,363
14. (2020) Prior year tax rate ceiling (Informational Summary Page, Line A)	0.2260	0.0000	0.2440	0.2360						0.2309
15. Maximum prior year adjusted revenue permitted from property that existed in both years (Line 13 x Line 14 / 100)	118,223	0	33,350	32,748						184,446
16. Permitted reassessment revenue growth 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%.	1.4000%	1.4000%	1.4000%	0.0000%						1.4000%
17. Additional reassessment revenue permitted (Line 15 x Line 16)	1,655	0	467	0						2,582
18. Revenue permitted in the current year from property that existed in both years (Line 15 + Line 17)	119,878	0	33,817	32,748						187,028
19. Adjusted current year assessed valuation (Line 5)	59,150,790	28,650	14,543,794	13,876,158						87,599,392
20. Tax rate permitted using prior method tax rate permitted prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)	0.2027	0.0000	0.2325	0.2360						0.2135
21. Limit personal property to the prior year ceiling (Lower of Line 20 personal property or Line 14 personal property)				0.2360						
22. Maximum authorized levy (Informational Summary Page, Line E)	0.2500	0.2500	0.2500	0.2500						0.2500
23. Limit to the prior year maximum authorized levy (Lower of Line 20, Line 21 for Personal Property only, or Line 22)	0.2027	0.0000	0.2325	0.2360						0.2135

Enter the rate for the prior method column on Line B of the Informational Summary Page



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/16/2021

Informational Form A

(2021)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

City of Bellefontaine Neighbors

09-096-0003

General Revenue

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.

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 certifying its tax rate.

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

	(a)	(b)	(c)	(d)	Total	Prior Method Single Rate
	Residential	Agricultural	Commercial	Personal Property		
Calculate Revised Rate(s)						
24. Tax revenue (Line 1 x Line 23 / 100)	119,914	0	33,814	37,970	191,698	191,765
25. Total assessed valuation (Line 1 total)					89,819,720	
26. Blended rate (Line 24 total / Line 25 x 100)					0.2134	
27. Revenue difference due to the multi rate calculation (Line 24 total - Line 24 prior method)					-67	
28. Rate(s) to be revised NOTE: Revision cannot increase personal property rate (If Line 27 < or > 0 & Line 23 < Line 23 prior method, then Line 23, otherwise 0)	0.2027	0.0000	0.0000	0.0000		
29. Current year adjusted assessed valuation of the rates being revised (If Line 28 > 0, then Line 5, otherwise 0)	59,150,790	0	0	0	59,150,790	
30. Relative ratio of current year adjusted assessed valuation of the rates being revised (Line 29 / Line 29 total)	1.0000	0.0000	0.0000	0.0000	1.0000	
31. Revision to rate (If Line 28 > 0, then -Line 30 x Line 27 / Line 5 x 100 (limited to - Line 28), otherwise 0)	0.0001	0.0000	0.0000	0.0000	0.0001	
32. Revised rate (Line 23 + Line 31)	0.2028	0.0000	0.2325	0.2360		
33. Revised rate rounded (If Line 32 < 1, then round to a 3 - digit rate, otherwise round to a 4 - digit rate)	0.2030	0.0000	0.2330	0.2360		
Calculate Final Blended Rate						
34. Tax revenue (Line 1 x Line 33 / 100)	120,092	0	33,887	37,970	191,949	
35. Total assessed valuation (Line 1 total)					89,819,720	
36. Final blended rate (Line 34 total / Line 35 x 100)					0.2140	
37. Tax rate(s) permitted calculated pursuant to Article X, Section 22, and Section 137.073, RSMo (Line 33) Enter rate(s) on the Informational Summary Page, Line B	0.2030	0.0000	0.2330	0.2360		



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/16/2021

Informational Form A

(2021)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each Subclass of Property

City of Bellefontaine Neighbors	09-096-0003	General Revenue
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.

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 certifying its tax rate.

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

	(a)			(b)		(c)		(d)		Prior Method Single Rate
	Residential	Agricultural	Commercial	Real Estate	Personal Property	Total				
For Informational Purposes Only - Impact of the Multi Rate System										
38. Revenue calculated using the multi rate method (Line 37 x Line 1 / 100)	120,091.53	0.00	33,887.04		37,969.77	191,948.34				
39. Revenue calculated using the single rate method (Line 23 prior method x Line 1 / 100)	126,303.16	61.17	31,051.00		34,349.77	191,765.10				
40. Revenue differences using the different methods (Line 38 - Line 39)	-6,211.63	-61.17	2,836.04		3,620.00	183.24				
41. Percent change (Line 40 / Line 39)	-4.9180%	-100.0000%	9.1335%		10.5386%	0.0956%				
For Informational Purposes Only - Blended Rate Calculation										
42. Tax rate ceiling (Informational Summary Page, Line F)	0.2030	0.0000	0.2330		0.2360					
43. Allowable recoupment rate (Summary Page, Line I)	0.0000	0.0000	0.0000		0.0000					
44. Tax rate ceiling including recoupment (Line 42 + Line 43)	0.2030	0.0000	0.2330		0.2360					
45. Assessed valuation (Line 1)	59,158,390	28,650	14,543,794		16,088,886	89,819,720				
46. Revenue from tax rate ceiling including recoupment (Line 44 x Line 45 / 100)	120,092	0	33,887		37,970	191,949				
47. Blended tax rate ceiling including recoupment (Line 46 total / Line 45 total x 100)						0.2137				
48. Voluntary reduction (Summary Page, Line H)	0.0000	0.0000	0.0000		0.0000					
49. Unadjusted levy (Line 44 - Line 48)	0.2030	0.0000	0.2330		0.2360					
50. Assessed valuation (Line 1)	59,158,390	28,650	14,543,794		16,088,886	89,819,720				
51. Revenue from unadjusted levy (Line 49 x Line 50 / 100)	120,092	0	33,887		37,970	191,949				
52. Blended tax rate from the unadjusted levy (Line 51 total / Line 50 total x 100)						0.2137				
53. Sales tax reduction (Summary Page, Line G)	0.0000	0.0000	0.0000		0.0000					
54. Adjusted levy (Line 49 - Line 53)	0.2030	0.0000	0.2330		0.2360					
55. Assessed valuation (Line 1)	59,158,390	28,650	14,543,794		16,088,886	89,819,720				
56. Revenue from adjusted levy (Line 54 x Line 55 / 100)	120,092	0	33,887		37,970	191,949				
57. Blended tax rate from the adjusted levy (Line 56 total / Line 55 total x 100)						0.2137				