



DISTRICT OFFICE
655 SOUTH COMMERCIAL AVENUE, SMITHVILLE, MO 64089
P: (816) 532-0406
F: (816) 532-4192
SmithvilleSchoolDistrict.net

To: Smithville R-II Board of Education and Clay, Platte, and Clinton County Clerks
From: Robert Hedgecorth
Date: September 21, 2022
Re: 2022 Tax Rate – Smithville School District

Please find attached the 2022 tax rate for the Smithville School District

Total Tax Rate \$4.8404

Operating Levy	\$3.0539
Debt Service	\$1.0905
Temp Operating Levy	\$0.6960

The District plans to assign the 2022 tax rate as follows

Incidental	\$2.1799
Teachers	\$1.0500
Debt Service	\$1.0905
Capital Projects	\$0.5200



MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
DIVISION OF ADMINISTRATIVE AND FINANCIAL SERVICES - SCHOOL FINANCE SECTION

ESTIMATE OF REQUIRED LOCAL TAXES

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

To County Clerk (Name): **Sandy Baldwin**
 Name of County: **Clay**
 County District Code: **024-087** District Name: **Smithville R-II School District**

Mailing Address: **655 South Commercial Ave
Smithville, Missouri 64089**

Telephone Number: **(816) 532-0406** Fax Number: **(816) 532-4192**

In compliance with Section 164.011, RSMo, we the undersigned, hereby submit an estimate of the amount of school money necessary to maintain the public school for a term of **12** months, and certify that the data shown are correct.

Name of President of Board of Education: **Mr. Jeff Bloemker**

Signature of President of Board of Education:	Date
	9/21/2022

Name of Secretary of Board of Education: **Mrs. Karen Kopp**

Signature of Secretary of Board of Education:	Date
	9/21/2022

Assessed valuation in this county as certified in accordance with Section 137.245, RSMo, or amended prior to September 1. **\$ 311,873,795**

Year Beginning July 1, **2022** Year Ending June 30, **2023**

Length of school term authorized is: Number of days **172** and **1,104.00** hours in session.

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

Tax Rate ^a										
Fund	Tax Rate Ceiling			Unadjusted Levy ^b			Actual Tax Levy (Adjusted Levy ^c)			Prop C Roll Back
1. Incidental ^d	\$ 3.7499	374.99 ¢		\$ 2.1799	217.99 ¢		\$ 2.1799	217.99 ¢		\$ -
2. Teachers		0.00 ¢		\$ 1.0500	105.00 ¢		\$ 1.0500	105.00 ¢		\$ -
3. Debt Service ^e	\$ 1.1993	119.93 ¢		\$ 1.0905	109.05 ¢		\$ 1.0905	109.05 ¢		N/A
4. Capital Projects		0.00 ¢		\$ 0.5200	52.00 ¢		\$ 0.5200	52.00 ¢		N/A
Totals				\$4.8404	484.04 ¢		\$4.8404	484.04 ¢		\$ 15,095,939.17

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

Estimated Revenue from M & M Surcharge Tax in this county:	\$ 205,405
Estimated Revenue from State Assessed Railroad and Utilities in this county:	\$ 383,945

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



MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
 DIVISION OF ADMINISTRATIVE AND FINANCIAL SERVICES - SCHOOL FINANCE SECTION
ESTIMATE OF REQUIRED LOCAL TAXES

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

To County Clerk (Name): **Nancy Armstrong**
 Name of County: **Platte**
 County District Code: **024-087** District Name: **Smithville R-II School District**

Mailing Address: **655 South Commercial Ave
 Smithville, Missouri 64089**

Telephone Number: **(816) 532-0406** Fax Number: **(816) 532-4192**

In compliance with Section 164.011, RSMo, we the undersigned, hereby submit an estimate of the amount of school money necessary to maintain the public school for a term of **12** months, and certify that the data shown are correct.

Name of President of Board of Education: **Mr. Jeff Bloemker**

Signature of President of Board of Education: _____ Date: **9/21/2022**

Name of Secretary of Board of Education: **Mrs. Karen Kopp**

Signature of Secretary of Board of Education: _____ Date: **9/21/2022**

Assessed valuation in this county as certified in accordance with Section 137.245, RSMo, or amended prior to September 1. **\$ 34,279,028**

Year Beginning July 1, **2022** Year Ending June 30, **2023**

Length of school term authorized is: _____ Number of days **172** and **1,104.00** hours in session.

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

Yes	No
	X

Tax Rate^a

Fund	Tax Rate Ceiling	Unadjusted Levy ^b	Actual Tax Levy (Adjusted Levy ^c)	Prop C Roll Back
1. Incidental ^d	\$ 3.7499 374.99 ¢	\$ 2.1799 217.99 ¢	\$ 2.1799 217.99 ¢	\$ -
2. Teachers	0.00 ¢	\$ 1.0500 105.00 ¢	\$ 1.0500 105.00 ¢	\$ -
3. Debt Service ^e	\$ 1.1993 119.93 ¢	\$ 1.0905 109.05 ¢	\$ 1.0905 109.05 ¢	N/A
4. Capital Projects	0.00 ¢	\$ 0.5200 52.00 ¢	\$ 0.5200 52.00 ¢	N/A
Totals		\$4.8404 484.04 ¢	\$4.8404 484.04 ¢	\$ 1,659,242.07

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

Estimated Revenue from M & M Surcharge Tax in this county: **\$ -**
 Estimated Revenue from State Assessed Railroad and Utilities in this county: **\$ 61,550**

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



MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
DIVISION OF ADMINISTRATIVE AND FINANCIAL SERVICES - SCHOOL FINANCE SECTION

ESTIMATE OF REQUIRED LOCAL TAXES

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

To County Clerk (Name): **David Woody**

Name of County: **Clinton**

County District Code: **024-087** District Name: **Smithville R-II School District**

Mailing Address: **655 South Commercial Ave
Smithville, Missouri 64089**

Telephone Number: **(816) 532-0406** Fax Number: **(816) 532-4192**

In compliance with Section 164.011, RSMo, we the undersigned, hereby submit an estimate of the amount of school money necessary to maintain the public school for a term of **12** months, and certify that the data shown are correct.

Name of President of Board of Education: **Mr. Jeff Bloemker**

Signature of President of Board of Education:	Date
	9/21/2022

Name of Secretary of Board of Education: **Mrs. Karen Kopp**

Signature of Secretary of Board of Education:	Date
	9/21/2022

Assessed valuation in this county as certified in accordance with Section 137.245, RSMo, or amended prior to September 1. **\$ 885,625**

Year Beginning July 1, **2022** Year Ending June 30, **2023**

Length of school term authorized is: Number of days **172** and **1,104.00** hours in session.

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

Tax Rate ^a

Fund	Tax Rate Ceiling		Unadjusted Levy ^b		Actual Tax Levy (Adjusted Levy ^c)		Prop C Roll Back
1. Incidental ^d	\$ 3.7499	374.99 ¢	\$ 2.1799	217.99 ¢	\$ 2.1799	217.99 ¢	\$ -
2. Teachers		0.00 ¢	\$ 1.0500	105.00 ¢	\$ 1.0500	105.00 ¢	\$ -
3. Debt Service ^e	\$ 1.1993	119.93 ¢	\$ 1.0905	109.05 ¢	\$ 1.0905	109.05 ¢	N/A
4. Capital Projects		0.00 ¢	\$ 0.5200	52.00 ¢	\$ 0.5200	52.00 ¢	N/A
Totals			\$4.8404	484.04 ¢	\$4.8404	484.04 ¢	\$ 42,867.79

a. Pursuant to Section 137.073, RSMo.

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

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

d. Operating Funds tax rate ceiling.

e. Debt Service fund ceiling.

Estimated Revenue from M & M Surcharge Tax in this county: \$ -

Estimated Revenue from State Assessed Railroad and Utilities in this county: \$ 4,935

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



Summary Page

(2022)

For School Districts Levying a Single Rate on All Property

Smithville R-II School District 30-024-0087 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) 3.0534
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) 3.0539
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) N/A
D. Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C) 3.0539
E. Maximum authorized levy greater of the 1984 rate or most recent voter approved rate 4.7000
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E) 3.0539
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. N/A
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) N/A
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. N/A
I. Plus allowable recoupment rate added to the tax rate ceiling (Line F) If applicable, attach Form G or H. N/A
J. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I) 3.0539
AA. Rate to be levied for debt service, if applicable (Form C, Line 12) 1.0905
BB. Additional special purpose rate authorized by voters after the prior year tax rates were set (Form B, Line 8 if a different purpose) N/A

Certification

I, the undersigned, Superintendent (Office) of Smithville R-II (School District) levying a rate in Clay, Platte, Union (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.

9/21/22 (Date) Denise Harwood (Signature) Denise Harwood (Print Name) 816-532-0406 (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.

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/13/2022

Form A

(2022)

For School Districts Levying a Single Rate on All Property

Smithville R-II School District

30-024-0087

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. (2022) 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)	<u>277,409,697</u>	+	(b)	<u>69,628,751</u>	=	<u>347,038,448</u>
	(Real Estate)			(Personal Property)		(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)	<u>10,025,450</u>	+	(b)	<u>13,212,979</u>	=	<u>23,238,429</u>
	(Real Estate)			Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is negative, enter zero		(Total)

3. Assessed value of newly added territory

obtained from the county clerk or county assessor

(a)	<u>0</u>	+	(b)	<u>0</u>	=	<u>0</u>
	(Real Estate)			(Personal Property)		(Total)

4. Adjusted current year assessed valuation

(Line 1 total - Line 2 total - Line 3 total)

323,800,019

5. (2021) 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)	<u>266,503,608</u>	+	(b)	<u>56,415,772</u>	=	<u>322,919,380</u>
	(Real Estate)			(Personal Property)		(Total)

6. Assessed value of newly separated territory

obtained from the county clerk or county assessor

(a)	<u>0</u>	+	(b)	<u>0</u>	=	<u>0</u>
	(Real Estate)			(Personal Property)		(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)	<u>0</u>	+	(b)	<u>0</u>	=	<u>0</u>
	(Real Estate)			(Personal Property)		(Total)

8. Adjusted prior year assessed valuation

(Line 5 total - Line 6 total - Line 7 total)

322,919,380



Form A

(2022)

For School Districts Levying a Single Rate on All Property

Smithville R-II School District	30-024-0087	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

9. Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Line 4 - Line 8 / Line 8 x 100)	0.2727%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	7.0000%
11. Adjusted prior year assessed valuation (Line 8)	322,919,380
12. (2021) Tax rate ceiling from prior year (Summary Page, Line A)	3.0534
13. Maximum prior year adjusted revenue from locally assessed property that existed in both years (Line 11 x Line 12 / 100)	9,860,020
14. Maximum prior year revenue from state assessed property before reductions, provided by the Department of Elementary & Secondary Education (DESE)	545,211
15. Total adjusted prior year revenue (Line 13 + Line 14)	10,405,231
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 or more than 5%.	0.2727
17. Additional revenue permitted (Line 15 x Line 16)	28,375
18. Total revenue permitted in current year from property that existed in both years (Line 15 + Line 17)	10,433,606
19. Estimated current year revenue from state assessed property before reductions The school district should use its best estimate. (i.e. same amount as Line 14, current year's Line 14 multiplied by the percentage increase in state assessed valuation per the State Tax Commission, or using the best educated guess) If this amount declines substantially from the amount on Line 14, please provide written documentation to explain the reasons for such difference.	545,211
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)	545,211
20. Total revenue permitted in current year from existing locally assessed property * (Line 18 - Line 19b)	9,888,395
21. Adjusted current year assessed valuation (Line 4)	323,800,019
22. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (Line 20 / Line 21 x 100) Round a fraction to the nearest one/one hundredth of a cent. Enter this rate on the Summary Page, Line B.	3.0539

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/13/2022

Summary Page

(2022)

For School Districts Levying a Single Rate on All Property

Smithville R-II School District

30-024-0087

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... 0.6960
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) 0.6960
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) N/A
D. Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C) 0.6960
E. Maximum authorized levy greater of the 1984 rate or most recent voter approved rate 0.7900
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E) 0.6960
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. N/A
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) N/A
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. N/A
I. Plus allowable recoupment rate added to the tax rate ceiling (Line F) If applicable, attach Form G or H. N/A
J. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I) 0.6960
AA. Rate to be levied for debt service, if applicable (Form C, Line 12) N/A
BB. Additional special purpose rate authorized by voters after the prior year tax rates were set (Form B, Line 8 if a different purpose) N/A

Certification

I, the undersigned, Superintendent (Office) of Smithville R-II (School District) levying a rate in Clay, Platte, Clinton (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.

9/21/22 (Date) Denise Harwood (Signature) Denise Harwood (Print Name) 816-532-0404 (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.

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/13/2022

Form A

(2022)

For School Districts Levying a Single Rate on All Property

Smithville R-II School District

30-024-0087

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. (2022) 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)	<u>277,409,697</u>	+	(b)	<u>69,628,751</u>	=	<u>347,038,448</u>
	(Real Estate)			(Personal Property)		(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)	<u>10,025,450</u>	+	(b)	<u>13,212,979</u>	=	<u>23,238,429</u>
	(Real Estate)			Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is negative, enter zero		(Total)

3. Assessed value of newly added territory

obtained from the county clerk or county assessor

(a)	<u>0</u>	+	(b)	<u>0</u>	=	<u>0</u>
	(Real Estate)			(Personal Property)		(Total)

4. Adjusted current year assessed valuation

(Line 1 total - Line 2 total - Line 3 total)

323,800,019

5. (2021) 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)	<u>266,503,608</u>	+	(b)	<u>56,415,772</u>	=	<u>322,919,380</u>
	(Real Estate)			(Personal Property)		(Total)

6. Assessed value of newly separated territory

obtained from the county clerk or county assessor

(a)	<u>0</u>	+	(b)	<u>0</u>	=	<u>0</u>
	(Real Estate)			(Personal Property)		(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)	<u>0</u>	+	(b)	<u>0</u>	=	<u>0</u>
	(Real Estate)			(Personal Property)		(Total)

8. Adjusted prior year assessed valuation

(Line 5 total - Line 6 total - Line 7 total)

322,919,380



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/13/2022

Form A

(2022)

For School Districts Levying a Single Rate on All Property

Smithville R-II School District

30-024-0087

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
9. Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Line 4 - Line 8 / Line 8 x 100)	0.2727%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	7.0000%
11. Adjusted prior year assessed valuation (Line 8)	322,919,380
12. (2021) Tax rate ceiling from prior year (Summary Page, Line A)	0.6960
13. Maximum prior year adjusted revenue from locally assessed property that existed in both years (Line 11 x Line 12 / 100)	2,247,519
14. Maximum prior year revenue from state assessed property before reductions, provided by the Department of Elementary & Secondary Education (DESE)	0
15. Total adjusted prior year revenue (Line 13 + Line 14)	2,247,519
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 or more than 5%.	0.2727
17. Additional revenue permitted (Line 15 x Line 16)	6,129
18. Total revenue permitted in current year from property that existed in both years (Line 15 + Line 17)	2,253,648
19. Estimated current year revenue from state assessed property before reductions The school district should use its best estimate. (i.e. same amount as Line 14, current year's Line 14 multiplied by the percentage increase in state assessed valuation per the State Tax Commission, or using the best educated guess) If this amount declines substantially from the amount on Line 14, please provide written documentation to explain the reasons for such difference.	0
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)	0
20. Total revenue permitted in current year from existing locally assessed property * (Line 18 - Line 19b)	2,253,648
21. Adjusted current year assessed valuation (Line 4)	323,800,019
22. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (Line 20 / Line 21 x 100) Round a fraction to the nearest one/one hundredth of a cent. Enter this rate on the Summary Page, Line B.	0.6960

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

(2022)

For School Districts Levying a Single Rate on All Property

Smithville R-II School District	30-024-0087	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)	347,038,448
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.	3,408,769
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.	340,877
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.	3,542,244
5. Total required for debt service (Line 2 + Line 3 + Line 4)	7,291,890
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.	3,029,736
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.	4,262,154
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.	100,000
9. Revenue required from locally assessed property for debt service (Line 7 - Line 8)	4,162,154
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.	1.1993
11. Less voluntary reduction by school district	.1088
12. Actual rate to be levied for debt service purposes * (Line 10 - Line 11) Enter this rate on Line AA of the Summary Page	1.0905

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



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

9/13/2022

Informational Data

(2022)

For School Districts Levying a Single Rate on All Property

Smithville R-II School District

30-024-0087

Operating Funds-Schools

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

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

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

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

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

Informational Summary Page

Table with 2 columns: Description (A-F) and Value. Includes rows for Prior year tax rate ceiling, Current year rate computed, Amount of increase authorized by voters, Rate to compare to maximum authorized levy, Maximum authorized levy, and Tax rate ceiling if no voluntary reductions were taken.

Informational Form A

Table with 2 columns: Description (9-22) and Value. Includes rows for Percentage increase in adjusted valuation, Increase in Consumer Price Index (CPI), Adjusted prior year assessed valuation, (2021) Tax rate ceiling from prior year, Maximum prior year adjusted revenue from locally assessed property, Maximum prior year adjusted revenue from state assessed property, Total adjusted prior year revenue, Permitted reassessment revenue growth, Additional reassessment revenue permitted, Total revenue permitted in current year, Estimated current year revenue from state assessed property, New construction and improvements, Adjusted estimated current year revenue from state assessed property, Revenue permitted from existing locally assessed property, Adjusted current year assessed valuation, and Maximum tax rate permitted by Article X.

Informational Form B

Table with 2 columns: Description (7-8) and Value. Includes rows for Prior year tax rate ceiling to apply voter approved increase to and Voter approved increased tax rate to adjust.



Informational Data

(2022)

For School Districts Levying a Single Rate on All Property

Smithville R-II School District

30-024-0087

Operating Funds-Temp

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

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

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. Values include 0.6960, 0.6960, 0.6960, 0.7900, 0.6960.

Informational Form A

Table with 2 columns: Description (9-22) and Value. Values include 0.2727%, 7.0000%, 322,919,380, 2,247,519, 0, 2,247,519, 0.2727, 6,129, 2,253,648, 0, 0, 0, 2,253,648, 323,800,019, 0.6960.

Informational Form B

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

SMITHVILLE R-II SCHOOL DISTRICT ASSESSED VALUATION IN CLAY, CLINTON, PLATTE COUNTIES

Prepared: 06/16/21

Revised: 7/19/2021 Revised: 9/10/2021

9/10/2021

Line	DESCRIPTION	2022-23 VALUATION			Real	277,409,697
		Updated 07/19/21			Personal	69,628,751
		CLAY	Clinton	PLATTE	TOTALS	347,038,448
1	Residential	215,136,920	385,822	25,265,442	240,788,184	69.38%
3	Agricultural	1,975,580	73,826	945,192	2,994,598	0.86%
4	Commercial	37,049,760	7,172	659,647	32,710,939	9.69%
5	Personal Property	61,782,713	418,650	7,320,639	69,522,002	20.06%
6	RR&U (Locally Assessed Real)	872,742	76	43,158	915,976	100.00%
7	RR&U (Locally Assessed Personal)	61,720	79	44,950	106,749	
8	RR&U (State Real)	0			0	
9	RR&U (State Personal)	0			0	
10	TIF Adjustment (Commercial)	5,005,640				
11	TOTALS	311,873,795	885,625	34,279,028	347,038,448	
				check:	0	
12	% Increase Over Last Year	7.98%	15.45%	2.93%	7.5041%	
		(Line 31/Line 23)				
13	Counties' Percent of Total Valuation	90%	0.26%	10%	100%	
	Last Date Updated:					
14	New Construction (Real Property) =	9,638,170	0	387,280	10,025,450	43.14%
15	Increase in Personal Property =	12,584,754	117,520	510,705	13,212,979	56.86%
16	Total of New Const. and Per. Prop. =	22,222,924	117,520	897,985	23,238,429	100.00%
				check:	0	
17	% New Const.(Line 11) is of Line 13	43%	0%	43%	43%	
18	% Per.Property (Line 12) is of Line 1	57%	100%	57%	57%	
19	% Line 13 is of Line 13 =	100%	100%	100%	100%	

PREVIOUS YEAR VALUATION - 2021-22 SCHOOL YEAR

DESCRIPTION	CLAY	CLINTON	PLATTE	TOTALS		
	Last Date Updated: 7/8/19					
20	Residential	209,969,110	385,822	24,849,383	235,204,315	71.92%
21	Agricultural	1,985,310	72,968	907,891	2,966,169	0.91%
22	Commercial	31,732,230	6,951	645,569	31,938,810	9.93%
23	Personal Property	48,880,490	301,080	6,807,931	55,989,501	17.25%
24	RR&U (Locally Assessed Real)	485,171	124	45,079	530,374	100.00%
25	RR&U (Locally Assessed Personal)	379,189	129	46,953	426,271	
26	RR&U (State Real)	0			0	
27	RR&U (State Personal)	0			0	
	TIF Adjustment (Commercial)	445,940				
28	TOTALS	293,877,440	767,074	33,302,806	327,055,440	
29	Counties' Percent of Total Valuation	90%	0.23%	10%	100%	

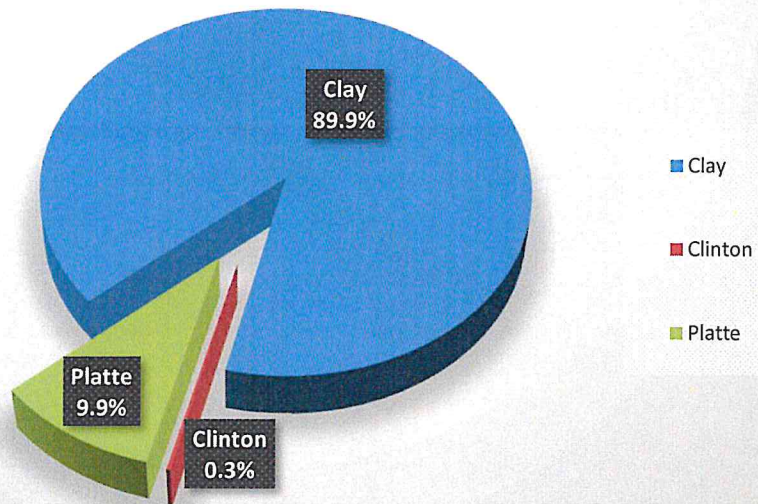
DIFFERENCES IN VALUATION FROM 2021-22 TO 2022-23

DESCRIPTION	CLAY	CLINTON	PLATTE	TOTALS	
30 Residential	5,167,810	0	416,059	5,583,869	22.75%
31 Agricultural	-9,730	858	37,301	28,429	0.12%
32 Commercial	5,317,530	221	14,078	5,331,829	23.30%
33 Personal Property	12,902,223	117,570	512,708	13,532,501	<u>53.84%</u>
34 RR&U (Local Real)	387,571	-48	-1,921	385,602	100.00%
35 RR&U (Local Personal)	-317,469	-50	-2,003	-319,522	
36 TOTAL DIFFERENCE	23,447,935	118,551	976,222	24,542,708	
			check:	0	
37 Counties' % of Total Valuation Diff.	95.54%	0.48%	3.98%	100%	
38 % Inc. Over Last Year	7.98%	15.45%	2.93%	7.50%	
39 % Inc. Caused by Reassessment	0.42%	0.13%	0.23%	0.40%	
40 % Inc. Caused by New Construction	<u>7.56%</u>	<u>15.32%</u>	<u>2.70%</u>	<u>7.11%</u>	
41 Total % Increase (Li. 34 + Li. 35) (Should equal Line 33)	7.98%	15.45%	2.93%	7.50%	

42 Consumer Price Index For The Past Year 7.00%

(From Missouri State Auditor's Office)

Smithville School District County Assessed Valuation



Notice of 2022-23 Tax Rate Hearing

A hearing will be held at 7:00 p.m., Wednesday, September 21, 2022, in the large meeting room in the School District Offices (655 South Commercial, Smithville, Missouri) at which time citizens may be heard on the property tax rates proposed to be set by the Smithville R-II School District, a political subdivision. The tax rates shall be set to produce the revenues which the budget for the fiscal year beginning July 1, 2022 shows to be required from the property tax.

ASSESSED VALUATION (by categories)	CURRENT TAX YEAR: 2022	PRIOR TAX YEAR: 2021
Real Estate	\$ 276,592,117	\$ 271,065,939
Personal Property	\$ 66,095,374	\$ 55,989,501
	<u>\$ 342,687,491</u>	<u>\$ 327,055,440</u>
	AMOUNT OF PROPERTY TAX REVENUES BUDGETED FOR 2022-23	PROPOSED TAX RATE FOR 2022-23 (PER \$100)
FUND		
Incidental Fund (10)	\$ 7,409,676	\$ 2.1806
Teachers Fund (20)	\$ 3,567,898	\$ 1.0500
Debt Service Fund (30)	\$ 3,741,876	\$ 1.1012
Capital Projects (40)	\$ 2,062,557	\$ 0.5200
Totals	<u>\$ 16,782,007</u>	<u>\$ 4.8518</u>
Estimated additional revenue from new construction	\$ 697,684	
Estimated additional revenue from reassessment	\$ 47,614	
Percentage increase in revenue from reassessment	0.3933%	

Smithville R-II School District
 By: Denise Harwood, Superintendent
 3-Aug-22

The above tax rate calculations are based on Pre-Board of Equalization aggregate assessed valuation data submitted by the Board of Equalization from Clay, Platte, and Clinton County. The FY2022 Tax Total Tax Rate \$4.8404