INTRODUCED BY: Trustees Slama, Eisenhauer, Graves, Fortune and Whitmore

AN ORDINANCE ESTABLISHING THE ANNUAL RATE OF TAX LEVY FOR THE YEAR 2015 ON ALL REAL PROPERTY WITHIN THE VILLAGE OF TWIN OAKS, MISSOURI: PROVIDING FOR THE EXTENSION OF SAID TAXES ON THE BOOKS OF THE COLLECTOR OF REVENUE AND PROVIDING FOR THE COLLECTION THEREOF BY THE COLLECTOR FOR THE VILLAGE OF TWIN OAKS, MISSOURI:

BE IT ORDAINED by the Board of Trustees of the Village of Twin Oaks, Saint Louis County, Missouri, as follows:

Section I. There is hereby levied on all Residential Real Property and all Personal Property within the corporate limits of the Village of Twin Oaks, Missouri, a tax rate of \$0.0000 per One Hundred Dollars (\$100.00) assessed valuation as shown on the assessment books of the Saint Louis County Assessor, as corrected and amended by the Board of Equalization and certified by the County Clerk, for the calendar year 2015 and there is hereby levied on all Commercial Real Property within the corporate limits of the Village of Twin Oaks, Missouri, a tax rate of \$0.3120 per One Hundred Dollars (\$100.00) assessed valuation as shown on the assessment books of the Saint Louis County Assessor, as corrected and amended by the Board of Equalization and certified by the County Clerk, for the calendar year 2015.

<u>Section II.</u> The Clerk of Saint Louis County, Missouri, and the Revenue Department thereof, are hereby authorized to extend on the books of the Collector the amount of the taxes due and collectible according to the above rates on all Residential and Commercial Real Property and Personal Property within the corporate limits of the Village of Twin Oaks, Missouri.

Section III. The Collector for the Village of Twin Oaks is directed to obtain from the County Clerk of Saint Louis County, Missouri, the necessary Real Estate, Commercial and Personal Property tax abstracts for the purpose of extension, billing and collecting said extended taxes at his office, and the collection of all taxes so extended shall be enforced in the same manner and under the same rules and regulations as may be provided by law for collecting and enforcing the payment of State and County taxes.

<u>Section IV</u>. This Ordinance shall be in full force and effect from and after its passage as by law provided.

PASSED AND APPROVED THIS 16th DAY OF SEPTEMBER, 2015.

Ray Slama, Chairman Board of Trustees

ATTEST:

Lather S. Runge	First Reading 9-16-2015
Kathy A. Runge Village Clerk	Second Reading 9-16-2015

I hereby certify that the foregoing Ordinance No. 467 was enacted on the 16th day of September, 2015, by the Board of Trustees of the Village of Twin Oaks, St. Louis County, Missouri.

Kazry I, Runge Village Cherk

9/14/2015 (2015)

Tax Rate Summary

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

I OI A OMNIONI DUDULI I DIGITALI A MARIA		• •
Village of Twin Oaks	09-096-0077	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

Political Subdivision Code Name of Political Subdivision

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

The information to complete the Tax Rate Summary Page is available from prior					
Information on this page takes into consideration any voluntary reduction(s) taken in to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a publi to setting and certifying its tax rate. The information on the Informational Tax Rate Deprevious voluntary reduction(s) taken in an even numbered year(s).	ic hearing and pass a re	esolution, a policy	/ statement, or an or	dinance justifying	g its action prior
		Real Estate		Personal	Prior Method
	Residential	Agriculture	Commerical	Property	Single Rate
A. Prior Year Tax Rate Ceiling as defined in Chapter 137, RSMo. Rev Changed or a Voluntary Reduction was Taken in a Non-Reassessment Y	vised if Prior Year I	Data	-		
(Prior year Tax Rate Summary Page, Line F minus Line H)	0.0000	0.0000	0.3420	0.0000	0.1968
B. Current Year Rate Computed Pursuant to Article X, Section 22 of Constitution and Section 137.073 RSMo. If no Voter Approved Increase					
[Form A, Line 37 & Line 23 (Prior Method)]	0.0000	0.0000	0.3120	0.0000	0.1860
C. Amount of Rate Increase Authorized by Voters for Current Y Adjusted to provide the revenue available if applied to the prior year ass	Year (If Same Purp	ose) reased by the pe	ercentage of CPI.		
(Form B, Line 15)	0.0000	0.0000	0.0000	0.0000	0.0000
D. Rate to Compare to Maximum Authorized Levy to Determin					
[Line B (if no election) otherwise Line C]	0.0000	0.0000	0.3120	0.0000	0.1860
E. Maximum Authorized Levy					
Enter the Most Recent Voter Approved Rate	0.5000	0.5000	0.5000	0.5000	0.5000
F. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply	with Missouri Laws				
Political Subdivision's Tax Rate (Lower of Line D or Line E)	0.0000	0.0000	0.3120	0.0000	0.1860
G. 1. Less Required Sales Tax Reduction If Applicable					
2. Less 20% Required Reduction 1st Class Charter County 1	Political Subdivis	ion NOT Sub	mitting		•
an Estimate Non-Binding Tax Rate to the County(ies)					
H. Less Voluntary Reduction By Political Subdivision					
I. Plus Allowable Recoupment Rate If Applicable (Attach Form G or I	H)				•
J. Tax Rate To Be Levied (Line F - Line G1 - Line G2 - Line H + Line I)					•
AA. Rate to be Levied For Debt Service If Applicable (Form C, Line 10)		,,		•
BB. Additional Special Purposed Rate Authorized By Voters Afte		Rates were Set	t. (Form B, Line 1	5 if a Different	Purpose)
Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI.		·			
CERTIFICATION I, the undersigned, Kathy A. Runge (Office) of (County or	Village Counties) do herb				
101711118 0 1010 111	•	y certify that	ine uata set forti	i above and of	i tiiC
accompanying forms is true and accurate to the best of my knowledge		wiz(s) for fina	Lacutification		
Please complete Line G through BB, sign this form, and return t	_			•	
9-17-15 Kashy A. Kunge	(Print Name)	r. Kunge) 	636-22S	-7873
(Date) (Signature)	(Print Name)			(Telephone)	
political subdivision has complied with the foregoing	J AA BB				- -
(County Clerk's Signature)	(County)		 	(Telephone)	



9/14/2015 (2015)

Tax Rate Form A

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

Village of Twin Oaks

09-096-0077

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 to forward to the State Auditor's Office.

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 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).

** - Mandatory Required Fields to Complete	(a)	(b) Real Estate	(c)	(d) Personal		(Prior Method) Single Rate
	Residential	Agricultural	Commercial	Property	Total	Calculation
*** (2015) Current Year Assessed Valuation Include the current locally and state assessed valuation obtathe County Clerk, County Assessor, or comparable office			0.001.380	1,361,250	15,335,700	15,335,700
finalized by the local board of equalization.	4,892,170	0	9,082,280	1,361,230	13,333,700	15,555,700
2. ** Assessed Valuation of New Construction & Impro 2(a) (b) & (c) - May be obtained from the County Clerk or 2(d) = [Line 1(d) - 3(d) - 6(d) + 7(d) +8(d)] If negative, enter zero.	ovements County Assessor	0	0	0	_	0
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 Su and Was Added to a New Subclass in the Current Obtained from the County Clerk or County Assessor	bclass from the Prior Year	Year 0	0			
5. Adjusted Current Year Assessed Valuation (Line 1 - Line 2 - Line 3 - Line 4)	4,892,170	0	9,082,280	1,361,250	15,335,700	15,335,700
6. ** (2014) Prior Year Assessed Valuation Include the prior year locally and state assessed valuation Assessor or comparable office finalized by the local board Note: If this is different than the amount on the 2014 Form to re-calculate the 2014 tax rate ceiling. Enter the re	of equalization. A, Line 1 then revise the vised 2014 tax rate ceiling	2014 tax rate form g on the 2015 Tax				14 202 016
Rate Summary Page, Line A.	4,803,540	0	8,211,080	1,367,390		14,382,010
7. ** Assessed Value in Newly Separated Territory Obtained from the County Clerk or County Assessor	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		
 ** Assessed Value of Real Property that Changed S Year and Was Subtracted from the Previously R Obtained from the County Clerk or County Assessor 	ubclass from the Prior eported Subclass 0	. 0	0			
10. Adjusted Prior Year Assessed Valuation			8,211,080	1,367,390	14,382,010	14,382,01

(Form Revised 07-2015)

Form A, Page 1 of 4



9/14/2015 (2015)

Tax Rate Form A

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

Village of Twin Oaks

09-096-0077

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 to forward to the State Auditor's Office.

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 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).

** - Mandatory Required Fields to Complete	(a)	(b) Real Estate	(c)	(d) Personal		(Prior Method) Single Rate
	Residential	Agricultural	Commercial	Property	Total	Calculation
11. Percentage Increase in Adjusted Valuation of existing p in the current year over the prior year's assessed valuation [(Line 5 - Line 10) / Line 10] x 100	roperty 1.8451%	0.0000%	10.6101%	-0.4490%		6.6311%
12. Increase in Consumer Price Index Certified by the State Tax Commission	0.8000%	0.8000%	0.8000%	0.8000%		0.8000%
13. Adjusted Prior Year Assessed Valuation (Line 10)	4,803,540	0	8,211,080	1,367,390		14,382,010
14. Prior Year Voluntarily Reduced Rate in Non-Reassess (Tax Rate Summary Page, Line A)	ment Year 0.0000	0.0000	0.3420	0.0000		0.1968
 Maximum Prior Year Adjusted Revenue Permitted fro that existed in both years [(Line 13 x Line 14) / 100] 	om property 0	0	28,082	0		28,304
16. Permitted Reassessment Revenue Growth Enter the lower of the actual growth (Line 11), the CPI (Line 12 If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.	0.8000%	0.0000%	0.8000%	0.0000%		0.8000%
17. Additional Reassessment Revenue Permitted (Line 15 x Line 16)	0	0	225	0		226
18. Revenue Permitted in the Current Year from property that existed in both years. (Line 15 + Line 17)	0	0	28,307	0		28,530
19. Adjusted Current Year Assessed Valuation (Line 5)	4,892,170	0	9,082,280	1,361,250		15,335,700
20. Tax Rate Permitted Using Prior Method Tax Rate Perm HB 1150 & SB960 (Line 18 / Line 19 x 100)	itted Prior to 0.0000	0.0000	0.3117	0.0000		0.1860
21. Limit Personal Property to the Prior Year Ceiling [Lower of Line 20 (Personal Property) or Line 14 (Person	nal Property)]		_	0.0000		
22. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate (Tax Rate Summary Page, Line E)	0.5000	0.5000	0.5000	0.5000		0.5000
23. Limit to the Prior Year Maximum Authorized Levy [Lower of Line 20, Line 21 (for Personal Property only), or Line 22]	0.0000	0.0000	0.3117	0.0000		0.1860
Enter the Rate for the Prior Method Column on Line	B of the Tax Rate S	ummary Page				

(Form Revised 07-2015)

Form A, Page 2 of 4



9/14/2015 (2015)

Tax Rate Form A

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

Village of Twin Oaks

09-096-0077

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 to forward to the State Auditor's Office.

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 entifying its tax rate. The information on the Informational Tax Rate Data 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) Real Estate	(c)	(d) Personal		(Prior Method) Single Rate
		Residential	Agricultural	Commercial	Property	Total	Calculation
	Calculate Revised Rate(s)						
24.	Tax Revenue [(Line 1 x Line 23) /100]	0	0	28,309	0	28,309	28,524
25.	Total Assessed Valuation [Line 1 (Total)]				_	15,335,700	
26.	Blended Rate [Line 24 (Total) / Line 25 x 100]				_	0.1846	
27.	Revenue Difference due to the multi rate calculation [Line 24 (Total) - Line 24 (Prior Method)]					-215	
28.	Rate(s) to be Revised Note: Revision Can Not Increase Personal Property Rat [(If Line 27 < or > 0 & Line 23 < Line 23 (Prior Method), Then Line 23, C	te Otherwise 0]					
		0.0000	0.0000	0.0000	0.0000		
29.	Current Year Adjusted Assessed Valuation of Rates being (If Line 28 > 0, Then Line 5, Otherwise 0)	Revised 0	0	0	00	0	
30.	Relative Ratio of Current Year Adjusted Assessed Valuation 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 -Line 30 x Line 27 / Line 5 x 100 (limited to - Line	28), Otherwise 0]					
		0.0000	0.0000	0.0000	0.0000	0.0000	
32.	. Revised Rate (Line 23 + Line 31)	0.0000	0.0000	0.3117	0.0000		
33.	. Revised Rate Rounded (If Line 32 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4 - α		0.0000	0.1100	0.0000		
		0.0000	0.0000	0.3120	0.0000		
	Calculate Final Blended Rate						
34.	. Tax Revenue [(Line 1 x Line 33) / 100]	0	0	28,337	0	28,337	
35.	. Total Assessed Valuation [Line 1 (Total)]					15,335,700	
36	. Final Blended Rate [(Line 34 (Total) / Line 35) x 100]				_	0.1850	
37	. Tax Rate(s) Permitted Calculated Pursuant to						
	Article X, Section 22 and Section 137.073 RSMo. (Line 3: Enter Rate(s) on the Tax Rate Summary Page, Line B	0.0000	0.0000	0.3120	0.0000		
	(F P1107 2015)		owm A Dogo 2 of A				

(Form Revised 07-2015)

Form A, Page 3 of 4



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED Tax Rate Form A

9/14/2015 (2015)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property Village of Twin Oaks

Name of Political Subdivision

09-096-0077

General Revenue

Political Subdivision Code

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office. Purpose of Levy 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 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).

end of these forms provides the rate that would be allowed had there been		(b) Real Estate	(c)	(d)		
For Informational Purposes Only Improved	Residential	Agricultural	Commercial	Personal		(Prior Method
For Informational Purposes Only - Impact of the Mu 88. Revenue Calculated the Multi Rate Method [(Line 37 x Line 1)/100]	lti Rate System		Commercial	Property	Total	Single Rate Calculation
39. Revenue Calculated Using the Single Rate Method [Line 23 (Prior Method) x Line 1) / 1003	0.00	0.00	28,336.71	0.00	28,336.71	
40. Revenue Differences Using the Different Methods (Line 38 - Line 39)	9,099.44	0.00	16,893.04	2,531.93	28,534.41	
41. Percent Change (Line 40 / Line 39)	-9,099.44 -100.0000%	0.00	11,443.67	-2,531,93		
For Information		0.0000%	67.7419%	-100.0000%	-187.70 -0.6580%	
For Informational Purposes Only - Blended Rate Calca 2. Tax Rate Ceiling (Tax Rate Summary Page, Line F)	ulation					
(Tax Rate Summary Page 1 in a E2)	0.0000	0.0000	0.3120	0.0000		
Tax Rate Ceiling Including Recoupment (Line 42 + Line 43)	0.0000	0.0000	0.0000	0.0000		
Assessed Valuation (Line I)	0.0000 4,892,170	0.0000	0.3120	0.0000		
Revenue from Tax Rate Ceiling Including Recoupment [(Line 44 x Line 45)/100]		0	9,082,280	1,361,250	15,335,700	
Blended Tax Rate Ceiling Including Recoupment [Line 46 (*) Voluntary Reduction (Tax Rate Summary Page, Line H)	Total) / Line 45 (Total) x 100	0	28,337	0	28,337	
Unadjusted Levy (Line 44 - Line 48)	0.0000	0.0000	0.0000	0.0000	0.1848	
Assessed Valuation (Line 1) Revenue from Unadjusted Levy [Line 49 x Line 50 / 100]	4,892,170	0.0000	0.3120 9,082,280	0.0000		
Blended Tax Rate from the Unadjusted Levy [Line 49 x Line 50 / 100] Sales Tax Reduction (Tax Rate Summary Page, Line G) Adjusted Levy (Line 40 x Line G)	/ Line 50 (Total) x 1001	0	28,337	1,361,250 0	15,335,700 28,337	
Adjusted Levy (Line 49 - Line 53)	0.0000	0.0000	0.0000	0.0000	0.1848	
Assessed Valuation (Line 1) Revenue from Adjusted Levy [Line 54 x Line 55 / 100]	4,892,170	0.0000	0.3120 9,082,280	0.0000		
Blended Tax Rate from the Adjusted Levy [Line 56 (Total)/L	0 ine 55 (Total) v 1007	0	28,337	1,361,250	15,335,700	
(Form Revised 07-2015)	(10141) x 100]				28,337 0.1848	

9/14/2015

(2015)

Informational Tax Rate Data

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

Village of Twin Oaks

09-096-0077

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	Prior Method
	Residential	Agriculture	Commerical	Property	Single Rate
A. Prior Year Tax Rate Ceiling as defined in Chapter 137, RSMo. Revi Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year		Data			
(Prior Year Informational Tax Rate Data, Line F)	0.4430	0.0000	0.3430	0.0000	0.3436
B. Current Year Rate Computed Pursuant to Article X, Section 22 of Constitution and Section 137.073 RSMo. If no Voter Approved Increase. [Informational Form A, Line 37 & Line 23 (Prior Method)]		0.0000	0.3120	0.0000	0.3248
[Informational Form A, Line 37 & Line 23 (Filor Method)]	0.4390	0.0000	0.5120	0.0000	0.52-10
C. Amount of Rate Increase Authorized by Voters for Current Y Adjusted to provide the revenue available if applied to the prior year asse	ear (If Same Puressed value and inc	pose) creased by the po	ercentage of CPI.		
(Informational Form B, Line 16)	0.0000	0.0000	0.0000	0.0000	0.0000
D. Rate to Compare to Maximum Authorized Levy to Determine [Line B (if no election) otherwise Line C]	Tax Rate Ceili	0.0000	0.3120	0.0000	0.3248
E. Maximum Authorized Levy Enter the Most Recent Voter Approved	Rate		•		
Based on the Prior Year Tax Rate Ceiling	0.5000	0.5000	0.5000	0.5000	0.5000
F. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply w	rith Missouri Law	s			
Based on Prior Year Tax Rate Ceiling (Lower of Line D or Line E)	0.4390	0.0000	0.3120	0.0000	0.3248



9/14/2015 (2015)

Informational Tax Rate Form A

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

Village of Twin Oaks

09-096-0077

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 to forward to the State Auditor's Office.

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.

** - M	andatory Required Fields to Complete	(a)	(b) Real Estate	(c)	(d) Personal		(Prior Method) Single Rate
		Residential	Agricultural	Commercial	Property	Total	Calculation
	(2015) Current Year Assessed Valuation Include the current locally and state assessed valuation obtain the County Clerk, County Assessor, or comparable office finalized by the local board of equalization.	ned from 4,892,170	0	9,082,280	1,361,250	15,335,700	15,335,700
	Assessed Valuation of New Construction & Improvate (a) (b) & (c) - Obtained from the County Clerk or County A (2(d) = [Line 1(d) - 3(d) - 6(d) + 7(d) +8(d)] If negative, enter zero.		0	0	0		0
	Assessed Value of Newly Added Territory Obtained from the County Clerk or County Assessor	0	0	0	0	_	0
	Assessed Value of Real Property that Changed Sub and Was Added to a New Subclass in the Current Obtained from the County Clerk or County Assessor	class from the Prior Year 0	Year 0	0			
	Adjusted Current Year Assessed Valuation (Line 1 - Line 2 - Line 3 - Line 4)	4,892,170	0	9,082,280	1,361,250	15,335,700	15,335,700
	(2014) Prior Year Assessed Valuation Include the prior year locally and state assessed valuation of Assessor or comparable office finalized by the local board of Note: If this is different than the amount on the 2014 Form to re-calculate the 2014 tax rate ceiling. Enter the revi Informational Tax Rate Summary Page, Line A.	f equalization. A, Line 1 then revise the	2014 tax rate form	8,211,080	1,367,390		14,382,010
	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
	Assessed Value of Real Property that Changed Sul Year and Was Subtracted from the Previously Rep Obtained from the County Clerk or County Assessor	oclass from the Prior orted Subclass 0	0	0			
10.	Adjusted Prior Year Assessed Valuation (Line 6 - Line 7 - Line 8 - Line 9)	4,803,540	0	8,211,080	1,367,390	14,382,010	14,382,010
l							

Informational Tax Rate Form A, Page 1 of 4



9/14/2015 (2015)

Informational Tax Rate Form A

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

Village of Twin Oaks

09-096-0077

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 to forward to the State Auditor's Office.

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.

prop 2 Submit Copy of the Control of the Copy of the C	(a)	(b) Real Estate	(c)	(d) Personal		(Prior Method) Single Rate
	Residential	Agricultural	Commercial	Property	Total	Calculation
11. Percentage Increase in Adjusted Valuation of existing print the current year over the prior year's assessed valuation [(Line 5 - Line 10) / Line 10] x 100	operty 1.8451%	0.0000%	10.6101%	-0.4490%		6.6311%
12. Increase in Consumer Price Index Certified by the State Tax Commission	0.8000%	0.8000%	0.8000%	0.8000%		0.8000%
13. Adjusted Prior Year Assessed Valuation (Line 10)	4,803,540	0	8,211,080	1,367,390		14,382,010
14. (2014) Prior Year Tax Rate Celling (Informational Tax Rate Summary Page, Line A)	0.4430	0.0000	0.3430	0.0000		0.3436
 Maximum Prior Year Adjusted Revenue Permitted fro that existed in both years [(Line 13 x Line 14) / 100] 	m property 21,280	0	28,164	0		49,417
16. Permitted Reassessment Revenue Growth Enter the lower of the actual growth (Line 11), the CPI (Line 12 If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.), or 5%.	0.0000%	0.8000%	0.0000%		0.8000%
17. Additional Reassessment Revenue Permitted (Line 15 x Line 16)	170	0	225	0		395
18. Revenue Permitted in the Current Year from property that existed in both years. (Line 15 + Line 17)	21,450	0	28,389	0		49,812
19. Adjusted Current Year Assessed Valuation (Line 5)	4,892,170	0	9,082,280	1,361,250		15,335,700
20. Tax Rate Permitted Using Prior Method Tax Rate Perm HB 1150 & SB960 (Line 18 / Line 19 x 100)	itted Prior to 0.4385	0.0000	0.3126	0.0000		0.3248
21. Limit Personal Property to the Prior Year Ceiling [Lower of Line 20 (Personal Property) or Line 14 (Person	al Property)]		_	0.0000		
22. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate (Informational Data Tax Rate Summary Page, Line E)	0.5000	0.5000	0.5000	0.5000		0.5000
23. Limit to the Prior Year Maximum Authorized Levy [Lower of Line 20, Line 21 (for Personal Property only), or Line 22]	0.4385	0.0000	0.3126	0.0000		0.3248
Enter the Rate for the Prior Method Column on Line	B of the Information	nal Data Tax Rate S	Summary Page			

Informational Tax Rate Form A, Page 2 of 4



9/14/2015 (2015)

Informational Tax Rate Form A

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

Village of Twin Oaks

09-096-0077

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 to forward to the State Auditor's Office.

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 aneven 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) Real Estate	(c)	(d) Personal		(Prior Method) Single Rate
	Residential	Agricultural	Commercial	Property	Total	Calculation
culate Revised Rate(s)				_		40.010
Revenue [(Line 1 x Line 23) /100]	21,452	0	28,391	0	49,843	49,810
al Assessed Valuation [Line 1 (Total)]					15,335,700	
nded Rate [Line 24 (Total) / Line 25 x 100]					0.3250	
venue Difference due to the multi rate calculation he 24 (Total) - Line 24 (Prior Method)]					33	
e(s) to be Revised Note: Revision Can Not Increase Per Line 27 < or > 0 & Line 23 < Line 23(Prior Method), Then Line 23	sonal Property Rate , Otherwise 0]					
_	0.0000	0.0000	0.3126	0.0000		
rrent Year Adjusted Assessed Valuation of Rates being Line 28 > 0, Then Line 5, Otherwise 0)	g Revised 0	0	9,082,280	0	9,082,280	
lative Ratio of Current Year Adjusted Assessed Valua les being Revised [Line 29 / Line 29 (Total)]	tion of the 0.0000	0.0000	1.0000	0.0000	1.0000	
vision to Rate Line 28 > 0, Then -Line 30 x Line 27 / Line 5 x 100 (limited to - Lin	ne 28), Otherwise 0]					
_	0.0000	0.0000	-0.0004		-0.0004	
vised Rate (Line 23 + Line 31)	0.4385	0.0000	0.3122	0.0000		
vised Rate Rounded Line 32 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4	- digit rate)					
_	0.4390	0.0000	0.3120	0.0000		
lculate Final Blended Rate						
x Revenue [(Line 1 x Line 33) / 100]	21,477	0	28,337	0		
tal Assessed Valuation [Line 1 (Total)]						
nal Blended Rate [(Line 34 (Total) / Line 35) x 100]					0.3250	
x Rate(s) Permitted Calculated Pursuant to Article Section 22 and Section 137.073 RSMo. (Line 33) ter Rate(s) on the Informational Data Tax Rate Summar	0.4390 ry Page, Line B	0.0000	0.3120	0.0000		
N N L	rised Rate (Line 23 + Line 31) rised Rate Rounded ine 32 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4 Culate Final Blended Rate	rised Rate (Line 23 + Line 31) rised Rate Rounded ine 32 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4 - digit rate) Culate Final Blended Rate Culate Final Blended Rate	0.0000 0.0000 0.0000	0.0000 0.0000 -0.0004	0.0000 0	1.0000 0

Informational Tax Rate Form A, Page 3 of 4



9/14/2015 (2015)

Informational Tax Rate Form A

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

Village of Twin Oaks

09-096-0077

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 to forward to the State Auditor's Office.

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) Real Estate	(c)	(d) Personal		(Prior Method) Single Rate
	Residential	Agricultural	Commercial	Property	Total	Calculation
For Informational Purposes Only - Impact of the Multi	Rate System					
38. Revenue Calculated the Multi Rate Method [(Line 37 x Line 1) / 100]	21,476.63	0.00	28,336.71	0.00	49,813.34	
39. Revenue Calculated Using the Single Rate Method [Line 23 (Prior Method) x Line 1) / 100]	15,889.77	0.00	29,499.25	4,421.34	49,810.36	
40. Revenue Differences Using the Different Methods (Line 38 - Line 39)	5,586.86	0.00	-1,162.54	-4,421.34	2.98	
41. Percent Change (Line 40 / Line 39)	35.1601%	0.0000%	-3.9409%	-100.0000%	0.0060%	
For Informational Purposes Only - Blended Rate Calcu	<u>lation</u>					
42. Tax Rate Ceiling (Tax Rate Summary Page, Line F1)	0.4390	0.0000	0.3120	0.0000		
43. Allowable Recoupment Rate (Tax Rate Summary Page, Line I)	0.0000	0.0000	0.0000	0.0000		
44. Tax Rate Ceiling Including Recoupment (Line 42 + Line 43)	0.4390	0.0000	0.3120	0.0000		
45. Assessed Valuation (Line 1)	4,892,170	0	9,082,280	1,361,250	15,335,700	
 Revenue from Tax Rate Ceiling Including Recoupment [(Line 44 x Line 45) / 100] 	21,477	0	28,337	0	49,814	
47. Blended Tax Rate Ceiling Including Recoupment [Line 46 (Total) / Line 45 (Tota	l) x 100]			0.3248	
48. Voluntary Reduction (Tax Rate Summary Page, Line H)	0.0000	0.0000	0.0000	0.0000		
49. Unadjusted Levy (Line 44 - Line 48)	0.4390	0.0000	0.3120	0.0000		
50. Assessed Valuation (Line 1)	4,892,170	0	9,082,280	1,361,250	15,335,700	
51. Revenue from Unadjusted Levy [Line 49 x Line 50 / 100]	21,477	0	28,337	0	49,814	
52. Blended Tax Rate from the Unadjusted Levy [Line 51 (Tota		00]		<u> </u>	0.3248	
53. Sales Tax Reduction (Tax Rate Summary Page, Line G)	0.0000	0.0000	0.0000	0.0000		
54. Adjusted Levy (Line 49 - Line 53)	0.4390	0.0000	0.3120	0.0000		
55. Assessed Valuation (Line 1)	4,892,170	0	9,082,280	1,361,250	15,335,700	
56. Revenue from Adjusted Levy [Line 54 x Line 55 / 100]	21,477	0	28,337		49,814	
57. Blended Tax Rate from the Adjusted Levy [Line 56 (Total)	Line 55 (Total) x 100)]			0.3248	

Informational Tax Rate Form A, Page 4 of 4