

INFORMAL TAX RATE CALCULATOR FILE

Data Entry Page

Printed on: 3/15/25

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Name of Political Subdivision

Political Subdivision Code:

Purpose:

Holly Hills SBD

15-115-0021

(XX - XXX - XXXX)

General Revenue

YEAR: 2025

INSTRUCTIONS: COMPLETE THE HIGHLIGHTED CELLS TO USE THIS TAX RATE CALCULATOR.
CLICK ON THE TABS BELOW TO VIEW THE SUMMARY PAGE, FORM A, FORM B, FORM C, AND INFORMATIONAL DATA
PRINT OFF THE SUMMARY PAGE, FORM A, FORM B, FORM C, & INFORMATIONAL DATA IF DESIRED.

Information gathered on this tab is used to calculate the Summary Page, Form A, Form B, Form C, & Informational Data tabs. Data entered in Column 1 is used to calculate the Tax Rate Ceiling had no voluntary reductions been taken in a prior even numbered year (see the Informational Data tab for this calculation). The political subdivision must use Column 2 for setting its property tax rate (see the Summary Page and Form A for this calculation). The numbers in the Column 2 may be different from Column 1 if a voluntary reduction was taken in a prior even numbered year.

	Column 1	Column 2
	Based on Prior Year	
	Tax Rate Ceiling as if	For Political
	No Voluntary Reductions	Subdivision Use
	Were Taken in a Prior	in Calculating its
	Even Numbered Year	Tax Rate
Summary Page		
1) (2024) Prior year tax rate ceiling, revised if applicable		
Column 1 (Prior year Informational Data, Line F)		
Column 2 (Prior year Summary Page, Line F in an even year, Line F minus Line H in an odd year)	0.5850	0.5850
2) Most recent voter approved rate (Prior year's Summary Page, Line E or Form B, Line 15 if new ballot)	0.6500	0.6500

Form A - Assessed Valuations	Real Estate	Personal Property
1) (2025) Current year assessed valuation	81,596,070	
2) New construction and improvements	158,450	Calculated Amount
3) Newly added territory		
4) (2024) Prior year assessed valuation	69,174,700	
5) Newly separated territory		
6) Property changed from local to state assessed		

Form B - Additional Voter Approved Rates - See Form B for additional instructions

1) Date of election:

3) Election results:

1a) Is this election increasing an existing rate?

2a) Voter approved tax rate or increase

Amount of increase ("increase of/by")

or

2b) Stated rate approved by voters ("increase to")

4) Expiration date (if applicable):

Yes:

No:

(Yes or No)

Ballot language approved: Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

Form C - Debt Service Requirements - See Form C for additional instructions

1) (2026) Principal and interest payments for next calendar year (Form C, Line 2)

2) Estimated cost of collection & allowance for delinquencies (Form C, Line 3)

3) (2027) Reasonable reserve for payments for year following next calendar year (Form C, Line 4)

4) (2025) Anticipated December 31st balance (Form C, Line 6)

Summary Page

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Holly Hills SBD	15-115-0021	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or 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)	0.5850
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 18)	0.5113
C. Amount of rate increase authorized by voters for current year if same purpose, (Form B, Line 7)	
D. Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C)	0.5113
E. Maximum authorized levy the most recent voter approved rate	0.6500
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws	0.5113
G1. Less required sales tax reduction taken from tax rate ceiling (Line F), if applicable	
G2. Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F)	
H. Less voluntary reduction by political subdivision taken from the 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.	0.0137
I. Plus allowable recoupment rate added to tax rate ceiling (Line F) If applicable, attach Form G or H.	
J. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I)	0.4976
AA. Rate to be levied for debt service, if applicable (Form C, Line 10)	
BB. Additional special purpose rate authorized by voters after the prior year tax rates were set, (Form B, Line 7 if a different purpose)	

Certification of Non-Binding Estimated Tax Rate to the County Clerk(s)

I, the undersigned, TREASURER (Office) of Holly Hills SBD (Political Subdivision) levying a rate in St. Louis City (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best knowledge and belief.

Please complete Lines G through BB, sign this form, and return to the county clerk(s).

<u></u>	<u>Nicholas Hartzler</u>	<u></u>
(Date)	(Signature)	(Printed Name)
		(Telephone)

NOTE: THIS IS AN INFORMAL TAX RATE CALCULATOR FILE INTENDED FOR POLITICAL SUBDIVISION PRELIMINARY CALCULATIONS ONLY. THIS FILE IS NOT INTENDED TO BE USED BY THE POLITICAL SUBDIVISION TO SUBMIT THEIR TAX RATE TO THE COUNTY.

ONLY THE PROFORMA PRINTED FROM THE STATE AUDITOR'S ONLINE TAX RATE SYSTEM SHOULD BE SUBMITTED TO THE COUNTY TO SET THE FINAL TAX RATE.

IF THIS POLITICAL SUBDIVISION LEVIES A PROPERTY TAX RATE PARTIALLY OR WHOLLY IN CLAY COUNTY, JACKSON COUNTY, ST. LOUIS COUNTY, OR THE CITY OF ST. LOUIS AND CHANGES ARE NECESSARY TO THE 2018 TAX RATE FORMS, PLEASE LOG ONTO THE STATE AUDITOR'S TAX RATE SYSTEM AND ENTER UPDATED INFORMATION TO MAKE THOSE CHANGES AND SELECT SUBMIT. CONTACT THE STATE AUDITOR'S OFFICE IF YOU HAVE MISPLACED YOUR USER ID AND/OR PASSWORD.

OTHERWISE FOR POLITICAL SUBDIVISIONS NOT PARTIALLY IN CLAY COUNTY, JACKSON COUNTY, ST. LOUIS COUNTY, OR THE CITY OF ST. LOUIS CONTACT YOUR COUNTY CLERK(S) TO HAVE THEM LOG ONTO THE STATE AUDITOR'S TAX RATE SYSTEM TO MAKE ANY NECESSARY CHANGES.

Form A

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Holly Hills SBD

15-115-0021

General Revenue

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

1. **(2025) Current year assessed valuation** Include the current state and locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.
- | | | | | |
|-----------------------|---|---------------------|---|-------------------|
| (a) <u>81,596,070</u> | + | (b) <u>0</u> | = | <u>81,596,070</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>158,450</u> | + | (b) <u>0</u> | = | <u>158,450</u> |
| (Real Estate) | | Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) | | (Total) |
- If Line 2b is negative, enter zero**
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) 81,437,620
5. **(2024) Prior year assessed valuation** Include prior year state and 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 ceiling. Enter the revised prior year tax rate ceiling on this year's Summary Page, Line A.
- | | | | | |
|-----------------------|---|---------------------|---|-------------------|
| (a) <u>69,174,700</u> | + | (b) <u>0</u> | = | <u>69,174,700</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) 69,174,700

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) 17.7275%
10. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission 2.9000%
11. **Adjusted prior year assessed valuation** (Line 8) 69,174,700
12. **(2024) Tax rate ceiling from prior year** (Summary Page, Line A) 0.5850
13. **Maximum prior year adjusted revenue** from property that existed in both years (Line 11 x Line 12/100) 404,672
14. **Permitted reassessment revenue growth**
The percentage entered on Line 14 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 14 purposes. Do not enter less than 0 or more than 5%. 2.9000%
15. **Additional revenue permitted** (Line 13 x Line 14) 11,735
16. **Total revenue permitted in current year*** from property that existed in both years (Line 13 + Line 15) 416,407
17. **Adjusted current year assessed valuation** (Line 4) 81,437,620
18. **Maximum tax rate permitted by Article X, Section 22, and Section 137.073 RSMo**
(Line 16 / Line 17 x 100)
Round a fraction to the nearest one/one hundredth of a cent.
Enter this rate on the Summary Page, Line B 0.5113

* 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 18 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.

INFORMAL TAX RATE CALCULATOR FILE
Informational Data
For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Printed on: 3/15/25
(2025)

Holly Hills SBD	15-115-0021	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, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

- Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
- Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

Based on Prior Year
Tax Rate Ceiling as if
No Voluntary Reductions
were Taken in a Prior
Even Numbered Year

Informational Summary Page

A. Prior year tax rate ceiling (Prior Year Informational Summary Page, Line F)	0.5850
B. Current year rate computed (Informational Form A, Line 18 below)	0.5113
C. Amount of increase authorized by voters for current year (Informational Form B, Line 7 below)	
D. Rate to compare to maximum authorized levy (Line B if no election, otherwise Line C)	0.5113
E. Maximum authorized levy most recent voter approved rate	0.6500
F. Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year (Lower of Line D or E)	0.5113

Informational Form A

9. Percentage increase in adjusted valuation (Form A, Line 4 - Line 8 / Line 8 x 100)	17.7275%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	2.9000%
11. Adjusted prior year assessed valuation (Form A, Line 8)	69,174,700
12. (2024) Tax rate ceiling from prior year (Informational Summary Page, Line A from above)	0.5850
13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100)	404,672
14. Permitted reassessment revenue growth	
The percentage entered on Line 14 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 14 purposes. Do not enter less than 0, nor more than 5%.	
	2.9000%
15. Additional reassessment revenue permitted (Line 13 x Line 14)	11,735
16. Total revenue permitted in current year from property that existed in both years (Line 13 + Line 15)	416,407
17. Adjusted current year assessed valuation (Form A, Line 4)	81,437,620
18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo, if no voluntary reduction was taken (Line 16 / Line 17 x 100)	0.5113

Informational Form B

6. Prior year tax rate ceiling to apply voter approved increase to (Informational Summary Page, Line A if increase to an existing rate, otherwise 0)	
7. Voter approved increased tax rate to adjust (If an "increase of/by" ballot, Form B, Line 5a + Line 6, if an "increase to" ballot, Form B, Line 5b)	

PRELIMINARY TAX RATE ASSESMENT FORMULA (AS OF 3/15/25)

2024 Assessed Value	<u>69,174,700.00</u>	YoY % Increase/(Decrease)	17.957%
2025 Assessed Value	<u>81,596,070.00</u>	YoY \$ Increase/(Decrease)	12,421,370
Taxable Value	<u>815,960.70</u>		

	<i>HIGH: Max Allowable per Calc</i>	RECOMMENDED: Match Original 2026 Projections, per petition	2025 Rate & Revenue
Rate per \$100	0.5113	0.4976	0.5850
Tax Revenue	\$ 417,200.71	\$ 406,000	\$ 404,672.00
Voluntary Reduction Amount	0	0.0137	0.0278

HOLLY HILLS SBD - HISTORICAL RATE DETAIL

<u>Year</u>	<u>Actual SBD Rate</u>	<u>Maximum Rate</u>	<u>Voluntarty Reduction</u>
2022	0.6500	0.6500	0.0000
2023	0.5850	0.6128	-0.0278
2024	0.5850	0.6128	-0.0278
2025	TBD	TBD	