

State Tax Commission of Missouri  
Original Assessment Outreach Training

<https://stc.mo.gov>

<https://moftp.mo.gov>

[OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov)

State Tax Commission Local Market Schedules

# State Tax Commission Local Market Schedules

- Locally Assessed Property Schedules due to county assessors by April 1st.
- County assessors certify the information on the Locally Assessed Property Schedules and send them to the county clerk, The Missouri State Tax Commission's Original Assessment Department, and back to the companies by April 20th.
- Companies will need the Locally Assessed Property Schedule certification to finalize and complete their Locally Assessed Market Value Schedules, due to The Original Assessment Department by May 1st.
- County clerks will use the information to ensure that they bill for all the property the company has in each county – operating and non-operating, locally assessed and centrally assessed.

# State Tax Commission Local Market Schedules

- The values reported on Locally Assessed Property Schedules should be directly reflected in the Locally Assessed Market Value Schedules. Every county where a company reports locally assessed value on the Locally Assessed Market Value Schedules must have an accompanying Locally Assessed Property Schedule.

## Summary of Locally Assessed Non-operating Property

### Schedule 11:

- Real Property – Schedule 14, Page 1, **Line 13** (Market Value)
- Personal Property – Schedule 14, Page 1, **Line 14** (Market Value)

### Schedule 11NCI:

- CWIP Personal – Schedule 14, Page 1, **Line 14** (Original Cost)
- CWIP Real – Schedule 14, Page 1, **Line 13** (Original Cost)

### Real Property:

- New Construction and Improvements – Schedule 14, Page 1, **Line 17** (Original Cost)
- New Construction and Improvements – Schedule 14, Page 1, **Line 17** (Assessed Value)

STATE TAX COMMISSION OF MISSOURI		TAX YEAR		
SCHEDULE 14		2022		
PAGE 1		Assessed Values of Locally Assessed Property NOT Used in the Movement of Services		
COMPANY NAME:		ACCOUNT NUMBER:		
Empire District Electric Company, The		1030002		
COUNTY NAME:		COUNTY NUMBER:		
Greene		39		
LINE NO.	DESCRIPTION	ORIGINAL COST	TO BE COMPLETED BY ASSESSOR	
			MARKET VALUE	ASSESSED VALUE
OPERATING PROPERTY:				
REAL: (Complete Schedule 15OP and / or CWIP REAL)				
1	REAL Operating Property (Complete Schedule 15OP)	440,000	748,200	249,399
2	CWIP LAND (Complete Schedule 15OP)	150,000	246,000	82,000
3	CWIP (Complete CWIP REAL)	105,439	89,623	29,874
4	Total REAL Operating Property (Sum of Line 1 through Line 3)	695,439	1,083,823	361,273
TANGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)				
5	MO DOR Registered Transportation Equipment (Complete Schedule 16)	349,478	322,100	107,367
6	Office Furniture, Office Fixtures and Office Equipment	53,207	45,266	15,075
7	Information Systems (Computers and Peripheral Equipment)	65,000	55,250	18,417
8	Materials and Supplies	752,426	639,562	213,187
9	Other TANGIBLE PERSONAL Property	827,195	703,116	234,372
10	CWIP PERSONAL	105,439	89,623	29,874
11	Total TANGIBLE PERSONAL Operating Property (Sum of Line 5 through Line 10)	2,152,745	1,854,917	618,292
12	Total Operating Property (Sum of Line 4 and Line 11)	2,848,184	2,938,740	979,565
NONOPERATING PROPERTY:				
13	Total REAL Nonoperating Property (Complete Schedule 15NP and / or CWIP REAL)	11,175	10,300	3,296
14	Total TANGIBLE PERSONAL Nonoperating Property (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)	109,059	92,700	30,900
15	Total Nonoperating Property (Sum of Line 13 and Line 14)	120,234	103,000	34,196
TOTAL COUNTY PROPERTY:				
16	Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	2,968,418	2,949,040	1,013,761
17	New Construction and Improvements for REAL Property (No Land)			
18	<input type="checkbox"/> Company should check here when a Schedule 13, County Apportionment, is not filed with the county clerk			
19	Assessor Signature Block:	Filing Submitted by: <input type="checkbox"/> Company <input checked="" type="checkbox"/> Assessor		
20	Filing Tracker:	Date Block:		
	<input checked="" type="checkbox"/> Original Submission <input type="checkbox"/> Resubmission Number:	Date Submitted: 4/20/2022		

State Tax Commission of Missouri		Schedule 11 (Page 2 of 4)		
PO BOX 146		Jefferson City, MO 65102-0146		
573-751-2414 (option 3) https://stc.mo.gov		email: OriginalAssessment@stc.mo.gov		
Tax Year:	2022	Summary of Locally Assessed Nonoperating Property		
Company Name:		Account Number:		
Empire District Electric Company, The		1030002		
LINE NO.	COUNTY	MARKET VALUE		
		REAL PROPERTY	PERSONAL PROPERTY	TOTAL
30	DALLAS			
31	DAVISS			
32	DEKALB			
33	DENT			
34	DOUGLAS			
35	DUNKLIN			
36	FRANKLIN			
37	GASCONDADE			
38	GENTRY			
39	GREENE	10,300	92,700	103,000

Schedule 11:

- Real Property – Schedule 14, Page 1, Line 13 (Market Value)
- Personal Property – Schedule 14, Page 1, Line 14 (Market Value)

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			MARKET VALUE	ASSESSED VALUE
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REAL: (Complete Schedule 15OP and / or CWIP REAL)				
1	REAL Operating Property (Complete Schedule 15OP)	440,000	748,200	249,399
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17	New Construction and Improvements for REAL Property (No Land)			
18	<input type="checkbox"/> Company should check here when a Schedule 13, County Apportionment, is not filed with the county clerk			
Assessor Signature Block:		Filing Submitted by:		
M. Monte Ray		<input type="checkbox"/> Company		
		<input checked="" type="checkbox"/> Assessor		
Filing Tracker:		Date Block:		
<input checked="" type="checkbox"/> Original Submission <input type="checkbox"/> Resubmission Number:		Date Submitted: 4/20/2022		

State Tax Commission of Missouri		Schedule 11NCI (Page 2 of 4)				
PO BOX 146		New Construction and Improvements (NCI) and Construction Work in Progress (CWIP)				
Jefferson City, MO 65102-0146						
573-751-2414 (option 3) https://stc.mo.gov						
email: OriginalAssessment@stc.mo.gov						
Tax Year: 2022		Summary of Locally Assessed Nonoperating Property				
Company Name:		Account Number:				
Empire District Electric Company, The		1030002				
LINE NO.	COUNTY	REAL PROPERTY		CWIP REAL	CWIP PERSONAL	TOTAL CWIP
		New Construction & Improvements Original Cost	New Construction & Improvements Assessed Value	Original Cost	Original Cost	Original Cost Reported to the Counties
30	DALLAS					
31	DAVISS					
32	DEKALB					
33	DENT					
34	DOUGLAS					
35	DUNKLIN					
36	FRANKLIN					
37	GASCONDADE					
38	GENTRY					
39	GREENE	0	0	11,175	109,059	120,234

### Schedule 11NCI:

- CWIP Personal – Schedule 14, Page 1, **Line 13** (Original Cost)
- CWIP Real – Schedule 14, Page 1, **Line 14** (Original Cost)

### Real Property:

- NCI – Schedule 14, Page 1, **Line 17** (Original Cost)
- NCI – Schedule 14, Page 1, **Line 17** (Assessed Value)

# State Tax Commission Local Market Schedules

- If a centrally assessed company doesn't have locally assessed property, check the top box of all Locally Assessed Market Value Schedules indicating such, and there will be no Locally Assessed Property Schedule submission required.

## Summary of Locally Assessed Operating Property

### Schedule 12:

- Real Property – Schedule 14, Page 1, **Line 4** (Market Value)
- Personal Property – Schedule 14, Page 1, **Line 11** (Market Value)

### Schedule 12NCI:

- CWIP Real – Schedule 14, Page 1, **Line 3** (Original Cost)
- CWIP Personal – Schedule 14, Page 1, **Line 10** (Original Cost)

### Real Property:

- New Construction and Improvements – Schedule 14, Page 1, **Line 17** (Original Cost)
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19	Assessor Signature Block:	Filing Submitted by: <input type="checkbox"/> Company <input checked="" type="checkbox"/> Assessor		
20	Filing Tracker:	Date Block:		
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State Tax Commission of Missouri		Schedule 12 (Page 2 of 4)		
PO BOX 146		Jefferson City, MO 65102-0146		
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31	DAVISS			
32	DEKALB			
33	DENT			
34	DOUGLAS			
35	DUNKLIN			
36	FRANKLIN			
37	GASCONDADE			
38	GENTRY			
39	GREENE	1,083,823	1,854,917	2,938,740

Schedule 12:

- Real Property – Schedule 14, Page 1, Line 4 (Market Value)
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19 Assessor Signature Block:		Filing Submitted by: <input type="checkbox"/> Company		
<i>Monte Ray</i>		<input checked="" type="checkbox"/> Assessor		
20 Filing Tracker:		Date Block:		
<input checked="" type="checkbox"/> Original Submission <input type="checkbox"/> Resubmission Number:		Date Submitted: 4/20/2022		

State Tax Commission of Missouri		Schedule 12NCI				
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Tax Year: 2022		Summary of Locally Assessed Operating Property				
Company Name:		Account Number:				
Empire District Electric Company, The		1030002				
LINE NO.	COUNTY	REAL PROPERTY		CWIP REAL	CWIP PERSONAL	TOTAL CWIP
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32	DEKALB					
33	DENT					
34	DOUGLAS					
35	DUNKLIN					
36	FRANKLIN					
37	GASCONDADE					
38	GENTRY					
39	GREENE	0	0	105,439	105,439	210,878

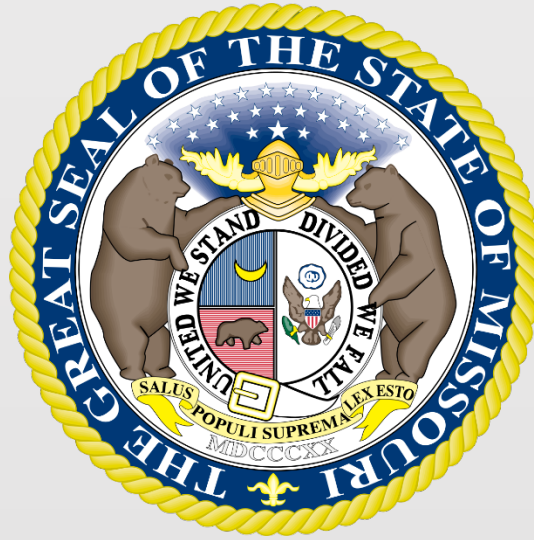
### Schedule 12NCI:

- CWIP Real – Schedule 14, Page 1, **Line 3** (Original Cost)
- CWIP Personal – Schedule 14, Page 1, **Line 10** (Original Cost)

### Real Property:

- NCI – Schedule 14, Page 1, **Line 17** (Original Cost)
- NCI – Schedule 14, Page 1, **Line 17** (Assessed Value)





## For additional assistance contact:

- Stacey Cowan, Appraisal Specialist – 573-751-1708
- Peter Chari, Appraisal Specialist – 573-751-1729
  - Jeffrey Smith, Manager – 573-526-6403

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