

State Tax Commission of Missouri Original Assessment Outreach Training

https://stc.mo.gov https://moftp.mo.gov 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)

- 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							
sc	HEDULE 14 Contact the Original Assessment Section		2022					
	OriginalAssessment@stc.mo.gov or 573 Assessed Values of Locally Asses		on 3)	LULL				
	PAGE 1 NOT Used in the Movement of Services							
	MPANY NAME:		ACCOUN	NT NUMBER:				
	ire District Electric Company, The		00100	1030002				
Gree	JNTY NAME:		COUN	TY NUMBER: 39				
	ne		TO BE COMPLET	ED BY ASSESSOR				
LINE NO.	DESCRIPTION	ORIGINAL COST	MARKET VALUE	ASSESSED VALUE				
	OPERATING PROPERTY	(:		-				
RE	AL: (Complete Schedule 15OP and / or CWIP REAL))		_					
1	REAL Operating Property (Complete Schedule 150P)	440,000	748,200	249,399				
2	CWIP LAND (Complete Schedule 150P)	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				
TA	NGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSO			001,210				
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 PROPER	RTY:						
13	Total REAL Nonoperating Property							
	(Complete Schedule 15NP and / or CWIP REAL) Total TANGIBLE PERSONAL Nonoperating Property	11,175	10,300	3,296				
14	(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 PROPER	TY:						
16	Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	2,968,418	2,949,040	1,013,761				
17	17 New Construction and Improvements for REAL Property (No Land)							
18	18 Company should check here when a Schedule 13, County Apportionment, is not filed with the county clerk							
	Assessor Signature Block:	Filing Submitted by: Company						
19	Monte Ray	Assessor						
20	Filing Tracker:	Date Block:						
	Original Submission Resubmission Number:	Da	te Submitted:	4/20/2022				

PO BOX Jefferso 573-751-		PO BOX 146 Jefferson Ci 573-751-2414	Commission of Missouri 6 ity, MO 65102-0146 4 (option 3) https://stc.mo.gov inalAssessment@stc.mo.gov			Schedule 11 (Page 2 of 4)
	Year:	2022	Summary of Lo	cally As		perating Property
Company N		company, The			Account M	
Linpire Dist		ompany, me			1050	002
				MAR	KET VALUE	
LINE NO.	co	UNTY	REAL PROPERTY	PERSO	NAL PROPERTY	TOTAL
30	DALLAS					
31	DAVIESS					
32	DEKALB					
33	DENT					
34	DOUGLAS					
35	DUNKLIN					
36	36 FRANKLIN					
37	7 GASCONDADE					
38	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)

	STATE TAX COMMISSION O	E MISSOU	P I	TAX YEAR		
SCHEDULE 14 Contact the Original Assessment Section for assistance at						
	DriginalAssessment@stc.mo.gov or 573	-751-2414 (optio	2022			
	PAGE 1 Assessed Values of Locally Asse NOT Used in the Movement o					
co	APANY NAME:	Services	ACCOU	NT NUMBER:		
Emp	ire District Electric Company, The			1030002		
CO	JNTY NAME:		COUN	TY NUMBER:		
Gree	ne			39		
LINE NO.	DESCRIPTION	ORIGINAL COST		ED BY ASSESSOR		
<u> </u>			MARKET VALUE	ASSESSED VALUE		
DC	OPERATING PROPERTY	(:				
1	AL: (Complete Schedule 150P and / or CWIP REAL))		740.000	0.00.000		
<u> </u>	REAL Operating Property (Complete Schedule 150P)	440,000	748,200	249,399		
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3	CWIP (Complete CWIP REAL)	105,439	89,623	29,874		
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14	Total TANGIBLE PERSONAL Nonoperating Property			0,200		
14	(Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)	109,059	92,700	30,900		
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	(Sum of Line 13 and Line 14)	120,234	103,000	34,196		
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16	Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	2,968,418	2,949,040	1,013,761		
17						
17	New Construction and Improvements for REAL Property (No Land)					
18 🗌 Company should check here when a Schedule 13, County Apportionment, is not filed with the county clerk						
	Assessor Signature Block:	Filing Submi	itted by:	Company		
19	Marsh Bus					
	File Techen	Dete Di - i	2	Assessor		
20	Filing Tracker:	Date Block: Date Submitted: 4/20/20				
	Original Submission Resubmission Number:	Da	te Submitted:	4/20/2022		



State Tax Commission of Missouri PO BOX 146 Jefferson City, MO 65102-0146 573-751-2414 (option 3) https://stc.mo.gov email: OriginalAssessment@stc.mo.gov

Schedule 11NCI

(Page 2 of 4)

5

New Construction and Improvements (NCI and Construction Work in Progress (CWIP

Tax Year: 2022 Summary of Locally Assessed Nonoperating Property							
Company	/ Name:	•	Account Number:				
Empire D	istrict Electric Compar	ıy, The			1030002		
		0544.00	005071				
LINE NO.	COUNTY	REAL PR New Construction & Improvements Original Cost	New Construction & Improvements Assessed Value	CWIP REAL	CWIP PERSONAL Original Cost	TOTAL CWIP Original Cost Reported to the Counties	
30	DALLAS						
31	DAVIESS						
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)

- 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)

- 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 O	F MISSOUR	रा	TAX YEAR			
sc	HEDULE 14 Contact the Original Assessment Section						
	OriginalAssessment@stc.mo.gov or 573- Assessed Values of Locally Asses		on 3)	LVLL			
	PAGE 1 NOT Used in the Movement of Services						
	MPANY NAME:		ACCOUN	NT NUMBER:			
	ire District Electric Company, The		00100	1030002			
Gree	JNTY NAME:		COUN	TY NUMBER: 39			
	ne		TO BE COMPLET	ED BY ASSESSOR			
LINE NO.	DESCRIPTION	ORIGINAL COST	MARKET VALUE	ASSESSED VALUE			
	OPERATING PROPERTY						
RE	AL: (Complete Schedule 150P and / or CWIP REAL))						
1	REAL Operating Property (Complete Schedule 150P)	440,000	748,200	249,399			
2	CWIP LAND (Complete Schedule 150P)	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			
TA	NGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSO			361,273			
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			
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	TOTAL COUNTY PROPERT	· · ·					
16	Total Operating and Nonoperating Property						
	(Sum of Line 12 and Line 15)	2,968,418	2,949,040	1,013,761			
17	17 New Construction and Improvements for REAL Property (No Land)						
18	18 🔲 Company should check here when a Schedule 13, County Apportionment, is not filed with the county clerk						
	Assessor Signature Block:	Filing Submitted by: Company					
19	Monte Ray	Assessor					
20	Filing Tracker:	Date Block:					
20	Original Submission Resubmission Number:	Da	te Submitted:	4/20/2022			



State Tax Commission of Missouri PO BOX 146 Jefferson City, MO 65102-0146 573-751-2414 (option 3) https://stc.mo.gov email: OriginalAssessment@stc.mo.gov

Schedule 12 (Page 2 of 4)

	(Year:	-	Operating Property						
Company	v Name:				Account Number:				
Empire D	istrict Electric (Company, Tł	ne			1030	002		
					MAR	KET VALUE			
LINE NO.	COUNTY		REAL	PROPERTY	PERS	ONAL PROPERTY	TOTAL		
30	DALLAS								
31	DAVIESS								
32	DEKALB								
33	DENT								
34	DOUGLAS								
35	DUNKLIN								
36	FRANKLIN								
37	GASCONDAE	DE							
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)
- Personal Property Schedule 14, Page 1, Line 11 (Market Value)

	STATE TAX COMMISSION O	E MISSOUR	51	TAX YEAR			
	HEDULE 14 OriginalAssessment@stc.mo.gov or 573-	-751-2414 (option 3)					
	PAGE 1 Assessed Values of Locally Asses NOT Used in the Movement of						
co	MPANY NAME:	Jel VICes	ACCOU	NT NUMBER:			
Emp	ire District Electric Company, The			1030002			
CO	JNTY NAME:		COUN	TY NUMBER:			
Gree	ne			39			
LINE NO.	DESCRIPTION	ORIGINAL COST		ED BY ASSESSOR			
			MARKET VALUE	ASSESSED VALUE			
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9	Other TANGIBLE PERSONAL Property	827,195					
10	CWIP PERSONAL		703,116	234,372			
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	NONOPERATING PROPER	TY:					
13	Total REAL Nonoperating Property (Complete Schedule 15NP and / or CWIP REAL)	11,175	10,300	3,296			
44	Total TANGIBLE PERSONAL Nonoperating Property		10,000	0,200			
14	(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			
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18 Company should check here when a Schedule 13, County Apportionment, is not filed with the county clerk							
	Assessor Signature Block:	Filing Submi	tted by:	Company			
19	Mpale Bu						
	- Ve levere pay	Assessor					
20	Filing Tracker:	Date Block: Date Submitted: 4/20/2022					
		Da	te Submitted:	4/20/2022			



State Tax Commission of Missouri PO BOX 146 Jefferson City, MO 65102-0146 573-751-2414 (option 3) https://stc.mo.gov email: OriginalAssessment@stc.mo.gov

Schedule 12NCI

(Page 2 of 4)

New Construction and Improvements (NCI) and Construction Work in Progress (CWIP)

Тах	Tax Year: 2022 Summary of Locally Assessed Operating Property							
Company	nber:							
Empire D	istrict Electric Compan	y, The			1030002			
		REAL PR	OPERTY	CWIP REAL	CWIP PERSONAL	TOTAL CWIP		
LINE NO.	COUNTY	New Construction & Improvements Original Cost	New Construction & Improvements Assessed Value	Original Cost		Original Cost Reported to the Counties		
30	DALLAS							
31	DAVIESS							
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)

- NCI Schedule 14, Page 1, Line 17 (Original Cost)
- NCI Schedule 14, Page 1, Line 17 (Assessed Value) 8



For additional assistance contact:

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

State Tax Commission Local Market Schedules