

State Tax Commission of Missouri
Original Assessment

2022 Missouri State Clerk's Conference

Schedule 13 and Form 40

State Tax Commission Schedule 13

- Schedule 13 provides miles of line located in each taxing jurisdiction, except school districts, for all Missouri Counties.
- Original Assessment (OA) sends each centrally assessed company a company-specific Schedule 13 with miles of line reported to the Commission from the prior tax year.
- The company updates the Schedule 13 with any new miles of line to exactly two decimal places (one-hundredth of a mile).
- All taxing jurisdictions, active as of January 1, are listed for each county. New entries for miles of line, by county, should be appropriately identified for the current tax year.
- Companies should not send the Schedule 13 to a county with no miles of line.
- The Schedule 13 must be submitted to OA and applicable counties by April 15.



Tax Year: 2022

**Schedule 13
County Apportionment**

Account Number: 1080047

County # 58 - Linn

Company Name: ABC Company, Inc.

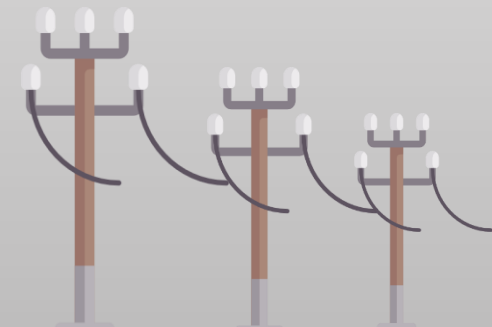
This schedule **MUST** be filed:

By Company - to the County Clerk and State Tax Commission by April 15

By County Clerk - to the State Tax Commission by May 15

Taxing Jurisdiction	District	2022 Miles	2022 Miles Updated
1 COUNTY WIDE			
1 Linn County Ambulance	01-058-0001	346.77	_____1
2 Linn County Health	18-058-0001	346.77	_____2
3 Linn County-Developmentally Disabled	35-058-0000	346.77	_____3
4 Linn County-General Revenue	35-058-0000	346.77	_____4
5 Linn County-Senior Services	35-058-0000	346.77	_____5
2 MUNICIPALITY			
1 Brookfield	09-058-0001	53.24	_____1
2 Laclede	09-058-0004	0.48	_____2
3 Marceline	09-058-0006	33.17	_____3
4 Meadville	09-058-0007	0.29	_____4
3 SPECIAL			
1 Laclede FPD	12-058-0001	33.56	_____1
2 Linneus FPD	12-058-0002	2.79	_____2
3 Meadville FPD	12-058-0003	8.61	_____3
4 ROAD			
1 Marceline SRD Linn County	08-058-0001	40.58	_____1
2 Purdin SRD Linn County	08-058-0002	2.49	_____2
5 TOWNSHIP			
1 Baker Township Linn County	11-058-0001	14.29	_____1
2 North Benton Township Linn County	11-058-0002	4.81	_____2
3 Brookfield Township Linn County	11-058-0003	128.44	_____3
4 Bucklin Township Linn County	11-058-0004	7.47	_____4
5 Grantsville Township Linn County	11-058-0007	11.73	_____5
6 Jefferson Township Linn County	11-058-0009	33.56	_____6
7 Locust Creek Township Linn County	11-058-0010	19.25	_____7
8 Marceline Township Linn County	11-058-0011	74.51	_____8

- Schedule 13s have five types of taxing jurisdictions: **County Wide, Municipality, Special, Road, and Township.**
- Miles entered in the “**2022 Miles**” Column are the miles certified in the prior tax year. Miles entered in the “**2022 Miles Updated**” Column are the Company’s updated miles, if any, for the current tax year.
- Companies only update miles in the “2022 Miles Updated” if miles changed from the prior year.
- If there is no change then the “2022 Miles Updated” column remains blank.
- If an Amendment takes place, the company and clerk must send an amended Schedule 13 to each other and OA.





State Tax Commission of Missouri
 P.O. Box 146, Jefferson City, MO 65102-0146
 (573) 751-2414 <https://stc.mo.gov>
 email: OriginalAssessment@stc.mo.gov

**Schedule 13
 County Apportionment**

Tax Year: 2022

Account Number: 1080047

County # 58 - Linn

Company Name: ABC Company, Inc.

This schedule **MUST** be filed:

By Company - to the County Clerk and State Tax Commission by April 15

By County Clerk - to the State Tax Commission by May 15

Taxing Jurisdiction	District	2022 Miles	2022 Miles Updated
9 Parson Creek Township Linn County	11-058-0013	8.61	9
10 Yellow Creek Township Linn County	11-058-0014	44.10	10

List any new political subdivision, with the authority to levy a tax, and the respective miles for this Company

XYZ Township Linn County

1.00



- OA updates the “Taxing Jurisdictions by County” on the Schedule 13 in December each year.
- Clerks are responsible for adding new taxing jurisdictions **at the bottom of Schedule 13, and notifying companies**. OA uses this information, along with the State Auditor’s report, to update the Schedule 13 each December.
- Any discrepancies noted on the Schedule 13 by the Clerk should be discussed with the company immediately upon receipt.



State Tax Commission Form 40

- Clerks prepare the Form 40 with data from the certified Schedule 14s received from the Assessor.
- The Form 40, with the county clerk's signature, date, and the county's seal affixed, is the county clerk's certification for each company's miles of line in the county taxing jurisdictions, excluding school districts. (Section 151.040 RSMo).
- The Form 40 and the associated Schedule 13 for each centrally assessed company must be certified and submitted by the county clerk to the Original Assessment Section (Section 151.040 RSMo) by May 15.
- The Form 40 assessed values are used as a reconciliation tool for the Original Assessment Section and the Administration Section in conjunction with the Form 11/11A.

Navigate to Form 40

To navigate to the Form 40 on the STC's website, Select the tab for the "Clerks" section and then the "Commonly Used Forms" link.

The screenshot displays the State Tax Commission website interface. At the top, the header includes the text "State of Missouri" and "State Tax Commission" in a large font. To the right of the header are links for "MO.gov", "Find an Agency", "Online Services", and a search bar. Below the header is a navigation menu with tabs for "Home", "About", "File An Appeal", "Appeal Lookup", "FAQs", "Legal Decisions", and "Open Meetings".

The main content area features a "Popular Topics" section with a horizontal carousel of tabs: "Assessor", "Clerks", "Collectors", "Railroads & Utilities", and "Aircraft". A red arrow points to the "Clerks" tab, which is highlighted with a white border. Below the "Clerks" tab, a dropdown menu is visible, listing several links: "Commonly Used Forms", "Resources", "Certifications", "Annual Report", "Consumer Price Index" (with a small icon), and "Clerk Directory". A second red arrow points to the "Commonly Used Forms" link in this dropdown menu.

Navigate to Form 40

Under the “Commonly Used Forms” banner, select the “2022 – Form 40_All Counties” link (third section down from the top).



State of Missouri
State Tax Commission

Home About File An Appeal Appeal Lookup FAQs

Commonly Used Forms

January 3rd, 2022

[BOE Appeal Form](#) 

Assistance
Contact Amy Westermann, Chief Counsel – Legal, at 573-751-1730 or amy.westermann@stc.mo.gov for assistance.

[Form 11/11A](#) 


Assistance
Contact Stacey Jacobs, Administrative Secretary – Administration, at 573-751-1716 or stacey.jacobs@stc.mo.gov for assistance.

[2022 – Form 40_All Counties](#) 

Assistance
Contact Jeffrey Smith, Manager – Original Assessment Section, at 573-526-6403 or jeffrey.smith@stc.mo.gov for assistance.

Navigate to Form 40

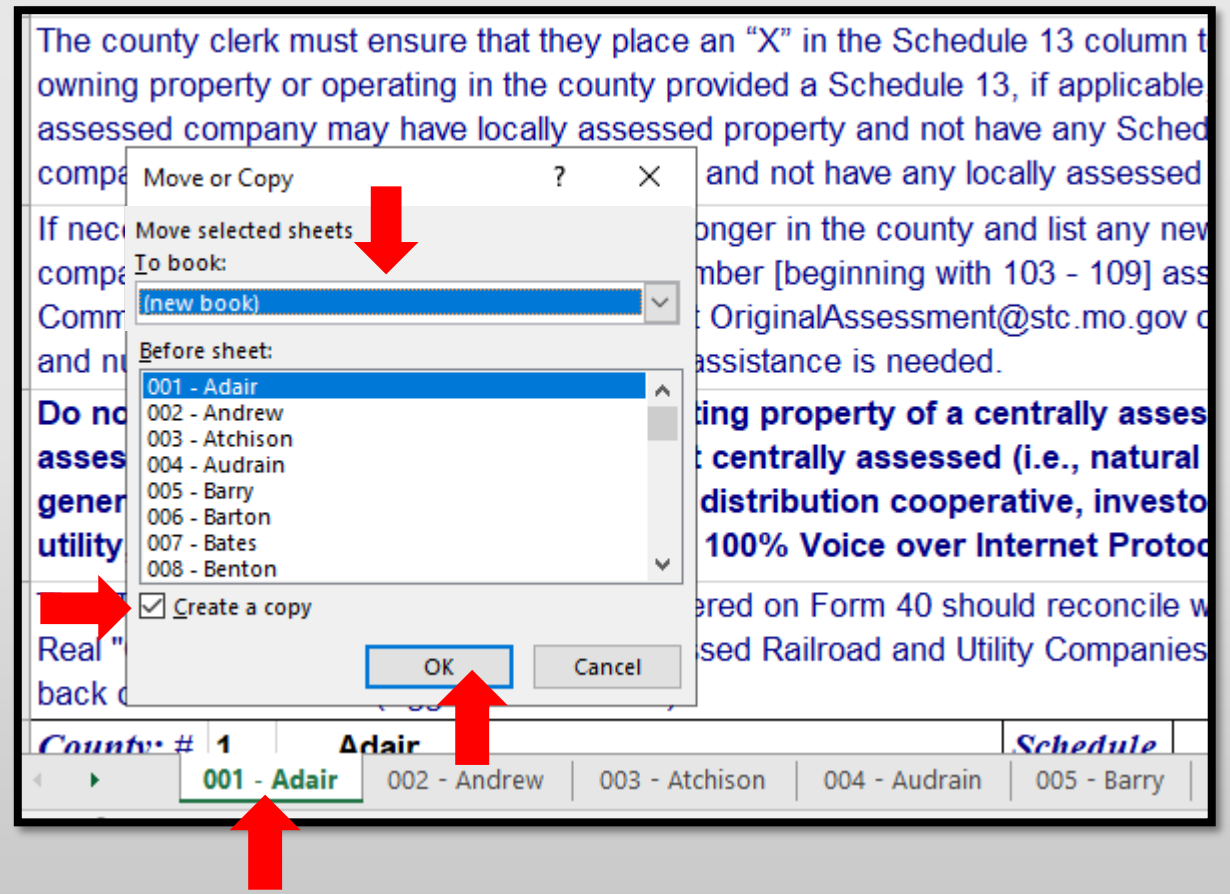
Download and open the “2022 – Form 40_All Counties” Excel workbook then select and save appropriate county worksheet.

	State Tax Commission of Missouri P.O. Box 146, Jefferson City, MO 65102-0146 (573) 751-2414 https://stc.mo.gov email: OriginalAssessment@stc.mo.gov					
Form 40						
Tax Year: 2022	Statement of Railroad and Utility Property					
Instructions						
<p>Form 40 – “Statement of Railroad and Utility Property” is used by the county clerk to certify the miles of line reported on each centrally assessed company’s Schedule 13, County Apportionment, and to certify the county’s locally assessed values of both the real “operating” property and personal “operating” property of centrally assessed companies whose values are apportioned by miles of line or number of subscribers.</p> <p>Form 40 and associated Schedule13s must be certified and submitted by the county clerk to the Original Assessment Section of the State Tax Commission (Commission) no later than May 15.</p> <p>The county clerk must ensure that they place an “X” in the Schedule 13 column to indicate that the centrally assessed company owning property or operating in the county provided a Schedule 13, if applicable, for their respective miles of line. A centrally assessed company may have locally assessed property and not have any Schedule 13 miles of line. A centrally assessed company may have Schedule 13 miles of line and not have any locally assessed properties.</p> <p>If necessary, delete any company that is no longer in the county and list any new company data. All centrally assessed companies will have a seven digit account number [beginning with 103 - 109] assigned by the Commission. Please contact the Commission’s Original Assessment Section at OriginalAssessment@stc.mo.gov or 573-751-2414 Option 3 for the account name and number of any new company or if other assistance is needed.</p> <p>Do not include locally assessed nonoperating property of a centrally assessed company and do not include locally assessed property of any utility that is not centrally assessed (i.e., natural gas local distribution utility, rural electric generation & transmission cooperative or distribution cooperative, investor owned water or sewer utility, municipal utility, or cable telephony company that is 100% Voice over Internet Protocol (VoIP)).</p> <p>The “Total <u>Real</u> Property” assessed value entered on Form 40 should reconcile with the total assessed value of Locally Assessed Real “Operating” Property for Centrally Assessed Railroad and Utility Companies (CARUC) entered by the county clerk on the back of Form11/11A – (Aggregate Abstract).</p>						
County: # 1	Adair					
Account	Account	Schedule 13	Locally Assessed Values			
			Real	Personal	Total	
001 - Adair		002 - Andrew	003 - Atchison	004 - Audrain	005 - Barry	006 - Barton




Save Form 40 By County

- Right click applicable County tab
- Select “Move or Copy” and box pictured to the right will appear
- Select the “Create a copy” checkbox
- Click the “To book:” dropdown
- Select “(new book)”
- Click “OK”



Save Form 40 By County

After clicking “OK” the applicable County tab will now stand alone in its own Excel workbook.

	State Tax Commission of Missouri P.O. Box 146, Jefferson City, MO 65102-0146 (573) 751-2414 https://stc.mo.gov email: OriginalAssessment@stc.mo.gov				
	Form 40				
Tax Year: 2022	Statement of Railroad and Utility Property				
Instructions					
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County: # 1	Adair	Schedule	Locally Assessed Values		
Account Number	Account Name	13	Real Property (From	Personal Property (From	Total Assessed Value
	001 - Adair				

Form 40 Data Placement

STATE TAX COMMISSION OF MISSOURI		TAX YEAR		
SCHEDULE 14		2022		
Contact the Original Assessment Section for assistance at OriginalAssessment@stc.mo.gov or 573-751-2414 (option 3)				
PAGE 1		Assessed Values of Locally Assessed Property NOT Used in the Movement of Services		
COMPANY NAME:		ACCOUNT NUMBER:		
ABC Company, Inc.		1030002		
COUNTY NAME:		COUNTY NUMBER:		
Adair		1		
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	239,430
2	CWIP LAND (Complete Schedule 15OP)			
3	CWIP (Complete CWIP REAL)	116,335	98,883	31,642
4	Total REAL Operating Property (Sum of Line 1 through Line 3)	556,335	847,083	271,072
TANGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)				
5	MO DOR Registered Transportation Equipment (Complete Schedule 16)	4,836	388,260	129,420
6	Office Furniture, Office Fixtures and Office Equipment	53,207	47,886	15,962
7	Information Systems (Computers and Peripheral Equipment)			
8	Materials and Supplies	752,426	677,183	225,728
9	Other TANGIBLE PERSONAL Property	827,195	380,097	126,699
10	CWIP PERSONAL	116,335	98,885	32,962
11	Total TANGIBLE PERSONAL Operating Property (Sum of Line 5 through Line 10)	1,753,999	1,592,311	530,771
12	Total Operating Property (Sum of Line 4 and Line 11)	2,310,334	2,439,394	801,843
NONOPERATING PROPERTY:				
13	Total REAL Nonoperating Property (Complete Schedule 15NP and / or CWIP REAL)		10,300	3,300
14	Total TANGIBLE PERSONAL Nonoperating Property (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)			
15	Total Nonoperating Property (Sum of Line 13 and Line 14)		10,300	3,300
TOTAL COUNTY PROPERTY:				
16	Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	2,310,334	2,449,694	805,143
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.			

STATE TAX COMMISSION OF MISSOURI		TAX YEAR			
P.O. Box 146, Jefferson City, MO 65102-0146		2022			
(573) 751-2414		https://stc.mo.gov			
email: OriginalAssessment@stc.mo.gov		Form 40			
Tax Year: 2022		Statement of Railroad and Utility Property			
Instructions					
Form 40 - "Statement of Railroad and Utility Property" is used by the county clerk to certify the miles of line reported on each centrally assessed company's Schedule 13, County Apportionment, and to certify the county's locally assessed values of both the real "operating" property and personal "operating" property of centrally assessed companies whose values are apportioned by miles of line or number of subscribers.					
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The "Total Real Property" assessed value entered on Form 40 should reconcile with the total assessed value of Locally Assessed Real "Operating" Property for Centrally Assessed Railroad and Utility Companies (CARUC) entered by the county clerk on the back of Form 11/11A - (Aggregate Abstract).					
County: #	Adair	Schedule 13	Locally Assessed Values		
Account Number	Account Name		Real Property (From Schedule 14 Page 1 of 2 Line 4)	Personal Property (From Schedule 14 Page 1 of 2 Line 11)	Total Assessed Value (From Schedule 14 Page 1 of 2 Line 12)
1030002	ABC Company, Inc.	x	271,072	530,771	801,843
Total From Supplemental Page					
					Total Real Property
					271,072
					Total Personal Property
					530,771
					Total
					801,843

- Form 40 data comes from the Assessor certified Schedule 14, page 1.
- Take REAL Operating Property, Line 4 of Assessed Value and report on the Form 40 under Real Property, highlighted in Red.
- Take TANGIBLE PERSONAL Operating Property, Line 11 of Assessed Value and report on the Form 40 under Personal Property, highlighted in Green.
- Take TOTAL OPERATING PROPERTY, Line 12 of Assessed Value and report on the Form 40 under Total Assessed Value, highlighted in Blue.

DO NOT INCLUDE NON-OPERATING PROPERTY REPORTED ON FORM 40

SCHEDULE 14

STATE TAX COMMISSION OF MISSOURI
 Contact the Original Assessment Section for assistance at
OriginalAssessment@stc.mo.gov or 573-751-2414 (option 3)
Assessed Values of Locally Assessed Property
NOT Used in the Movement of Services

TAX YEAR
2022

PAGE 1

COMPANY NAME: ABC Company, Inc. **ACCOUNT NUMBER:** 1030002

COUNTY NAME: Adair **COUNTY NUMBER:** 1

LINE NO.	DESCRIPTION	ORIGINAL COST	TO BE COMPLETED BY ASSESSOR	
			MARKET VALUE	ASSESSED VALUE

OPERATING PROPERTY:

REAL: (Complete Schedule 15OP and / or CWIP REAL)

LINE NO.	DESCRIPTION	ORIGINAL COST	MARKET VALUE	ASSESSED VALUE
1	REAL Operating Property (Complete Schedule 15OP)	440,000	748,200	239,430
2	CWIP LAND (Complete Schedule 15OP)			
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4	Total REAL Operating Property (Sum of Line 1 through Line 3)	556,335	847,083	271,072

TANGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)

LINE NO.	DESCRIPTION	ORIGINAL COST	MARKET VALUE	ASSESSED VALUE
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12	Total Operating Property (Sum of Line 4 and Line 11)	2,310,334	2,439,394	801,843

NONOPERATING PROPERTY:

LINE NO.	DESCRIPTION	ORIGINAL COST	MARKET VALUE	ASSESSED VALUE
13	Total REAL Nonoperating Property (Complete Schedule 15NP and / or CWIP REAL)		10,300	3,300
14	Total TANGIBLE PERSONAL Nonoperating Property (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)			
15	Total Nonoperating Property (Sum of Line 13 and Line 14)		10,300	3,300

TOTAL COUNTY PROPERTY:

LINE NO.	DESCRIPTION	ORIGINAL COST	MARKET VALUE	ASSESSED VALUE
16	Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	2,310,334	2,449,694	805,143

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



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Form 40

Tax Year: 2022

Statement of Railroad and Utility Property

Instructions

Form 40 – "Statement of Railroad and Utility Property" is used by the county clerk to certify the miles of line reported on each centrally assessed company's Schedule 13, County Apportionment, and to certify the county's locally assessed values of both the real "operating" property and personal "operating" property of centrally assessed companies whose values are apportioned by miles of line or number of subscribers.

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The "Total Real Property" assessed value entered on Form 40 should reconcile with the total assessed value of Locally Assessed Real "Operating" Property for Centrally Assessed Railroad and Utility Companies (CARUC) entered by the county clerk on the back of Form 11/11A – (Aggregate Abstract).

County: #	Adair	Schedule 13	Locally Assessed Values		
			Real Property (From Schedule 14 Page 1 of 2 Line 4)	Personal Property (From Schedule 14 Page 1 of 2 Line 11)	Total Assessed Value (From Schedule 14 Page 1 of 2 Line 12)
1030002	ABC Company, Inc.	x	271,072	530,771	801,843
			<i>Total From Supplemental Page</i>		
			<i>Total Real Property</i>		271,072
			<i>Total Personal Property</i>		530,771
			<i>Total</i>		801,843

How to Digitally Sign the Form 40

The screenshot shows the Microsoft Excel interface with the 'Insert' tab selected. A red arrow points to the 'Text Box' icon in the 'Text' group of the ribbon. Another red arrow points to the 'Text Box' icon in the 'Links' group. Below the ribbon, a text box containing the text 'YOUR TEXT HERE' is visible on the spreadsheet grid. A third red arrow points to the text 'Stacey A. Cowan' in the form text, which is being edited in the text box. The spreadsheet grid shows columns A through S and rows 67 through 74. The text in the form is as follows:

67

68 *Page Total* 100 50 150

69 I, Stacey A. Cowan, Clerk of the County Commission, do hereby certify, under the seal

70 of the county commission, that the enclosed schedules represent a true, full and complete description indicating

71 the miles in each jurisdiction owned, used, or leased by the centrally assessed railroad and utility companies

72 listed above on January 1, as ascertained by the County Commission. I further certify that the County

73 Commission has fully complied with the provisions of Section 151.040 RSMo.

74 *Signature of County Clerk* *Adair County* *Date*

- Click the “Insert” tab, then the “Text Box” icon, and a “Your Text Here” box will appear
- Type your “Name” in the “Text Box”, then drag and drop the “Text Box” with “Name” to appropriate location

How to Digitally Sign the Form 40, cont.

Excel ribbon: File, Home, Insert, Page Layout, Formulas, Data, Review, View, Acrobat, Format. Tell me what you want to do...

Form text:

67

68 *Page Total* 100 50 150

69 I, Stacey A. Cowan, Clerk of the County Commission, do hereby certify, under the seal

70 of the county commission, that the enclosed schedules represent a true, full and complete description indicating

71 the miles in each jurisdiction owned, used, or leased by the centrally assessed railroad and utility companies

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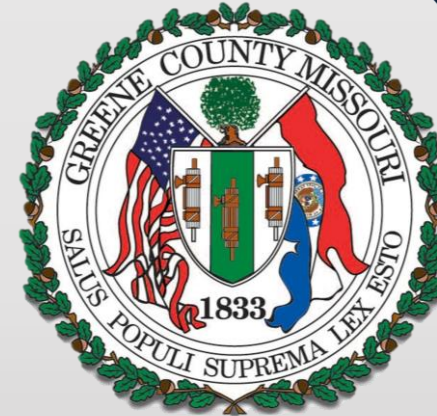
73 Commission has fully complied with the provisions of Section 151.040 RSMo.

74 *Signature of County Clerk* *Adair County* *Date*
Stacey A. Cowan 05-15-2022

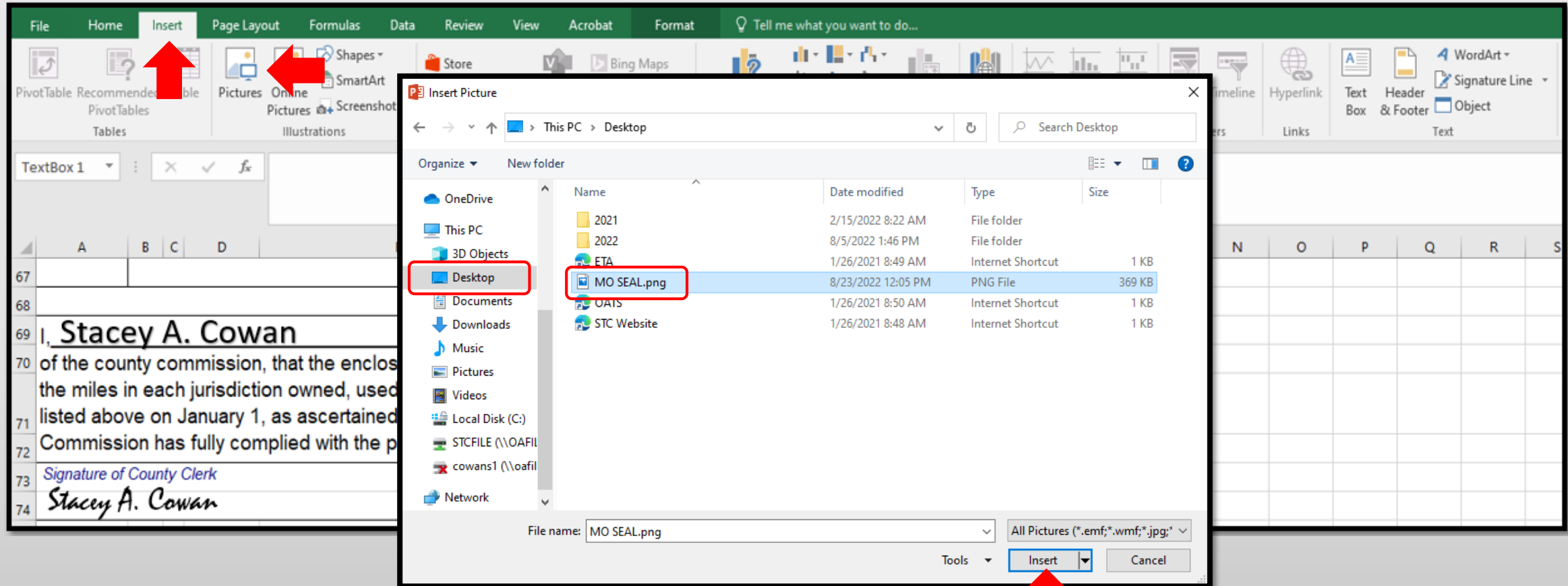
- Type “Name” in the “Signature of County Clerk” text field
- Type “Date” in the “Date” text field
- You may change font, size, or color if desired

How to Affix County Seal to the Form 40

- Find County Seal
 - Google
 - Your website
 - In your office
- Save image to your desktop



How to Affix County Seal to Form 40, cont.



- Click the “Insert” tab, then the “Pictures” icon, and an “Insert Picture” box will appear
- Navigate to saved image location, i.e.; “Desktop”, and select “Seal Image”, then click the “Insert” button

How to Affix County Seal to Form 40, cont.

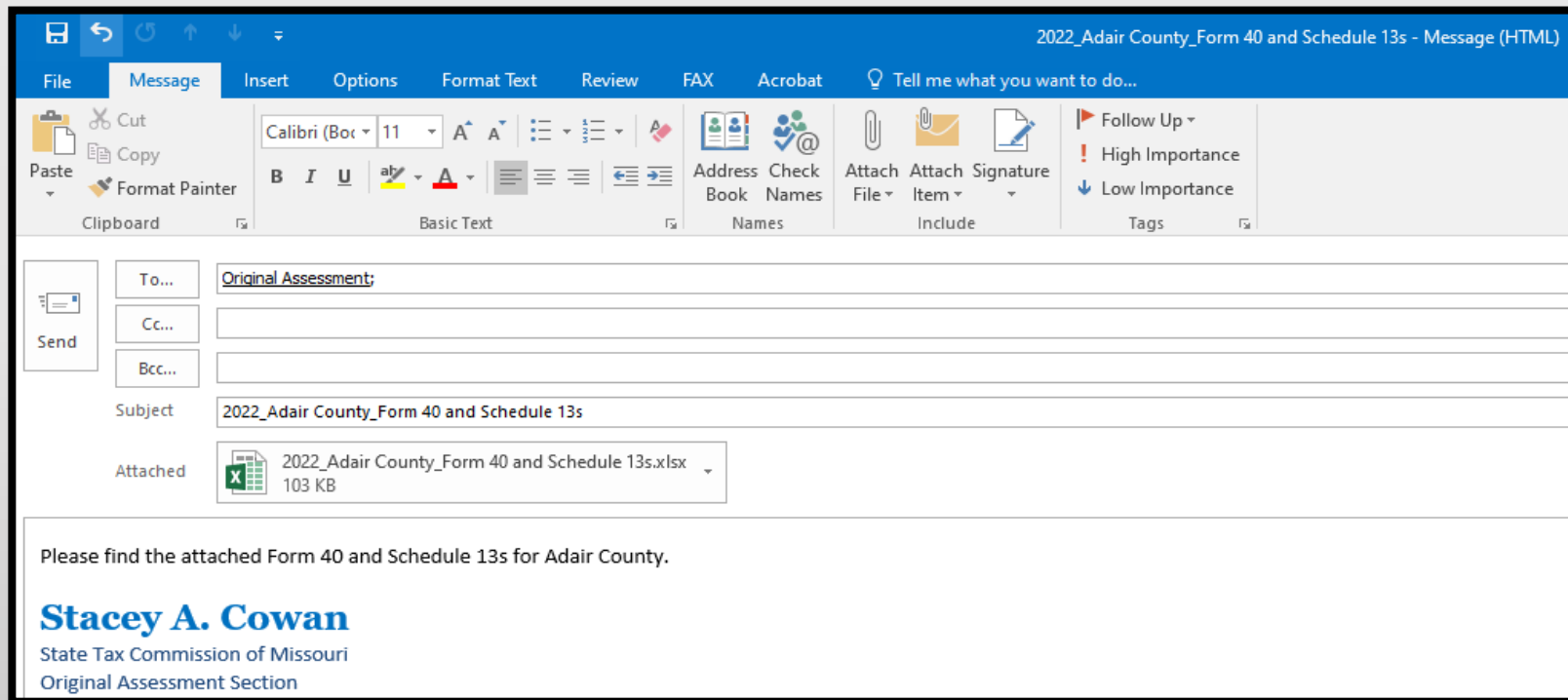
The screenshot shows the Microsoft Excel interface with the 'Insert' tab selected. The ribbon includes options for PivotTable, Recommended PivotTables, Table, Pictures, Online Pictures, Illustrations, Store, My Add-ins, Visio Data Visualizer, Bing Maps, People Graph, Recommended Charts, PivotChart, 3D Map, Tours, Line, Column, Win/Loss, Sparklines, Slicer, Timeline, Filters, Links, Hyperlink, Text Box, Header & Footer, WordArt, Signature Line, and Object. The worksheet grid shows a form with the following content:

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
67										0										
68	<i>Page Total</i>					100	50	150												
69	I, <u>Stacey A. Cowan</u> , Clerk of the County Commission, do hereby certify, under the seal																			
70	of the county commission, that the enclosed schedules represent a true, full, and complete description indicating																			
71	the miles in each jurisdiction owned, used, or leased by the centrally as well as independent utility companies																			
72	listed above on January 1, as ascertained by the County Commission. The County																			
73	<i>Signature of County Clerk</i>					<i>Adair County</i>					<i>Date</i>									
74	<i>Stacey A. Cowan</i>										05-15-2022									

- County Seal will appear. You may change size and move to desired location
- E-signature Block is now complete, with; “Text Box” name, “Typed” Signature & Date, and Picture Insert of County Seal

Ways to Send the Form 40 and Schedule 13s to OA

1. Combine the Form 40 Excel worksheet with all the Schedule 13 Excel worksheets and send to OA in one Excel workbook. – **PREFERRED**



Subject: **Must** include;

- Year
- County Name
- Contents being sent

Attachment: **Must** include;



- Year
- County Name
- Form or Schedule Name

Send to;

originalassessment@stc.mo.gov
or via FTP in same format

How to Save Form 40 and Schedule 13s in One Workbook

- Open Form 40 Excel workbook
- Move company Schedule 13s to the Form 40 Excel workbook
- Save each company Schedule 13 in the Form 40 Excel workbook in the same order as the Form 40
- Double click the company Schedule 13 tab to rename with company account number

		State Tax Commission of Missouri P.O. Box 146, Jefferson City, MO 65102-0146 (573) 751-2414 https://stc.mo.gov email: OriginalAssessment@stc.mo.gov			
		Form 40			
Tax Year: 2022		Statement of Railroad and Utility Property			
County: # 1		Adair	Schedule	Locally Assessed Values	
Account Number	Account Name	13	Real Property (From Schedule 14 Page 1 of 2 Line 4)	Personal Property (From Schedule 14 Page 1 of 2 Line 11)	Total Assessed Value (From Schedule 14 Page 1 of 2 Line 12)
					
1030007	Union Electric Company dba Ameren Missouri	X	100,000	25,000	125,000
1030011	Ameren Transmission Company of Illinois	X	150,000	50,000	200,000
1040006	Mid-America Pipeline Company, LLC	X	25,000	5,000	30,000
1040018	Sinclair Pipeline Company	X	15,000	8,000	23,000
1040021	BP Pipelines (North America), Inc		80,000	30,000	110,000
1060002	BNSF Railway Company		200,000	75,000	275,000
<div style="border: 2px solid red; padding: 5px;"> ▶ 001 - Adair 1030007 1030011 1040006 + </div>					

How to Save Form 40 and Sch. 13s in One Workbook cont.

- Open Schedule 13s one at a time to move and save to the “Form 40 and Schedule 13” Excel workbook
- Once the company Schedule 13 is open, right click the tab at the bottom
- Select “Move or Copy” and box pictured to the right will appear
- Select the “Create a copy” checkbox
- Click the “To book:” dropdown
- Select “Form 40 and Schedule 13 Excel Workbook”
- Click “(move to end)” and click “OK”

State Tax Commission of Missouri
P.O. Box 146, Jefferson City, MO 65102-0146
(573) 751-2414 <https://stc.mo.gov>
email: OriginalAssessment@stc.mo.gov

Schedule 13
County Apportionment

Tax Year: 2022

Account Number: 1040018 **County 1 - Adair**

Company Name: Sinclair Pipeline Company

This schedule MUST be filed:
By Company - to the County Clerk and State Tax Commission by April 15
By County Clerk - to the State Tax Commission by April 15

Taxing Authority	2022 Miles	2022 Miles Updated
1 COUNTY		
1 Adair County	10.31	1
2 Adair County	10.31	2
3 Adair County	10.31	3
4 Adair County	10.31	4
5 Adair County	10.31	5
6 Adair County	10.31	6
2 MUNICIPALITIES		
1 Brashear		1
2 Kirksville		2
3 Novinger		3

001 (+)

Move or Copy ? X

Move selected sheets

To book:
Adair County - Form 40 and Schedule 13s.xlsx

Before sheet:
001 - Adair
1030007
1030011
1040006
(move to end)


Create a copy

OK Cancel

How to Save Form 40 and Sch. 13s in One Workbook cont.

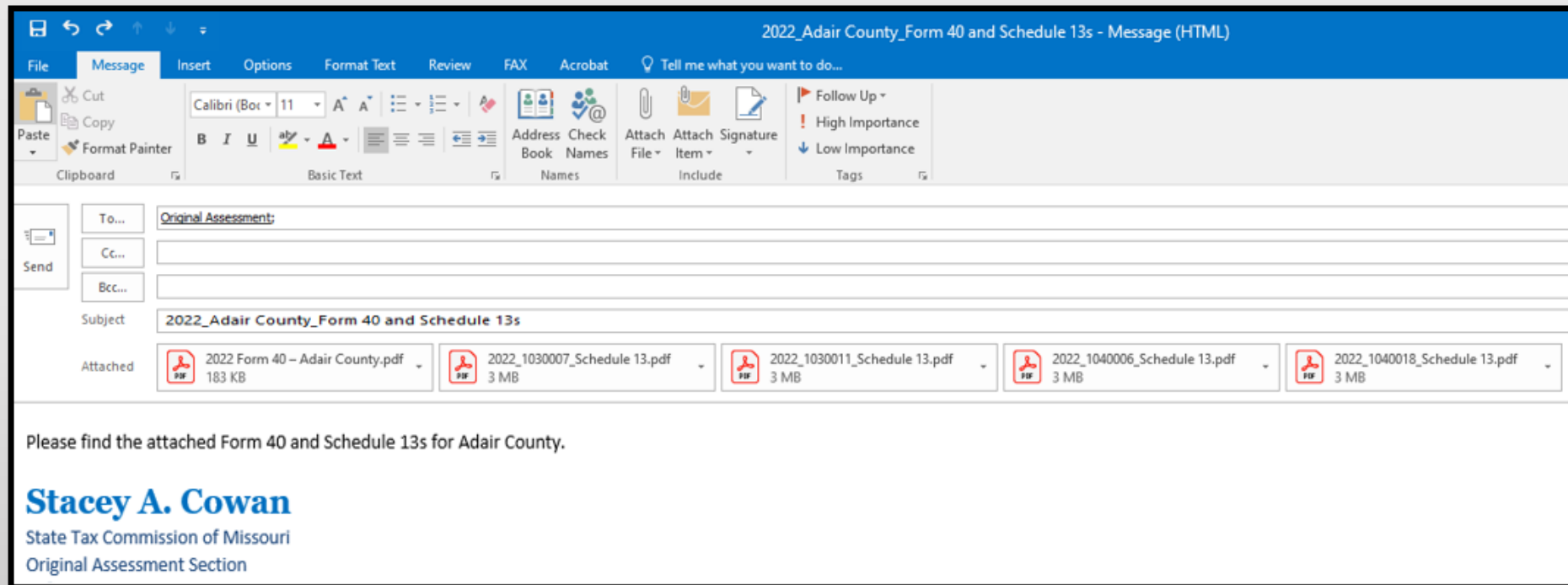
- Once all Schedule 13s are moved to the Form 40 and Schedule 13s Excel workbook
- Save and send via email as one attachment to:
originalassessment@stc.mo.gov



		State Tax Commission of Missouri P.O. Box 146, Jefferson City, MO 65102-0146 (573) 751-2414 https://stc.mo.gov email: OriginalAssessment@stc.mo.gov					
				Form 40			
		Tax Year: 2022		Statement of Railroad and Utility Property			
		County: # 1 Adair					
<i>Account Number</i>	<i>Account Name</i>	<i>Schedule 13</i>	<i>Locally Assessed Values</i>				
			<i>Real Property (From Schedule 14 Page 1 of 2 Line 4)</i>	<i>Personal Property (From Schedule 14 Page 1 of 2 Line 11)</i>	<i>Total Assessed Value (From Schedule 14 Page 1 of 2 Line 12)</i>		
1030007	Union Electric Company dba Ameren Missouri	X	100,000	25,000	125,000		
1030011	Ameren Transmission Company of Illinois	X	150,000	50,000	200,000		
1040006	Mid-America Pipeline Company, LLC	X	25,000	5,000	30,000		
1040018	Sinclair Pipeline Company	X	15,000	8,000	23,000		
1040021	BP Pipelines (North America), Inc		80,000	30,000	110,000		
1060002	BNSF Railway Company		200,000	75,000	275,000		
<div style="border: 1px solid red; padding: 2px;"> 001 - Adair 1030007 1030011 1040006 1040018 + </div>							

Ways to Send the Form 40 and Schedule 13s to OA

2. Modify Excel worksheet with adequate Print Selection, save as PDF, and send to OA as individual PDFs.



Subject: **Must** include;

- Year
- County Name
- Contents being sent

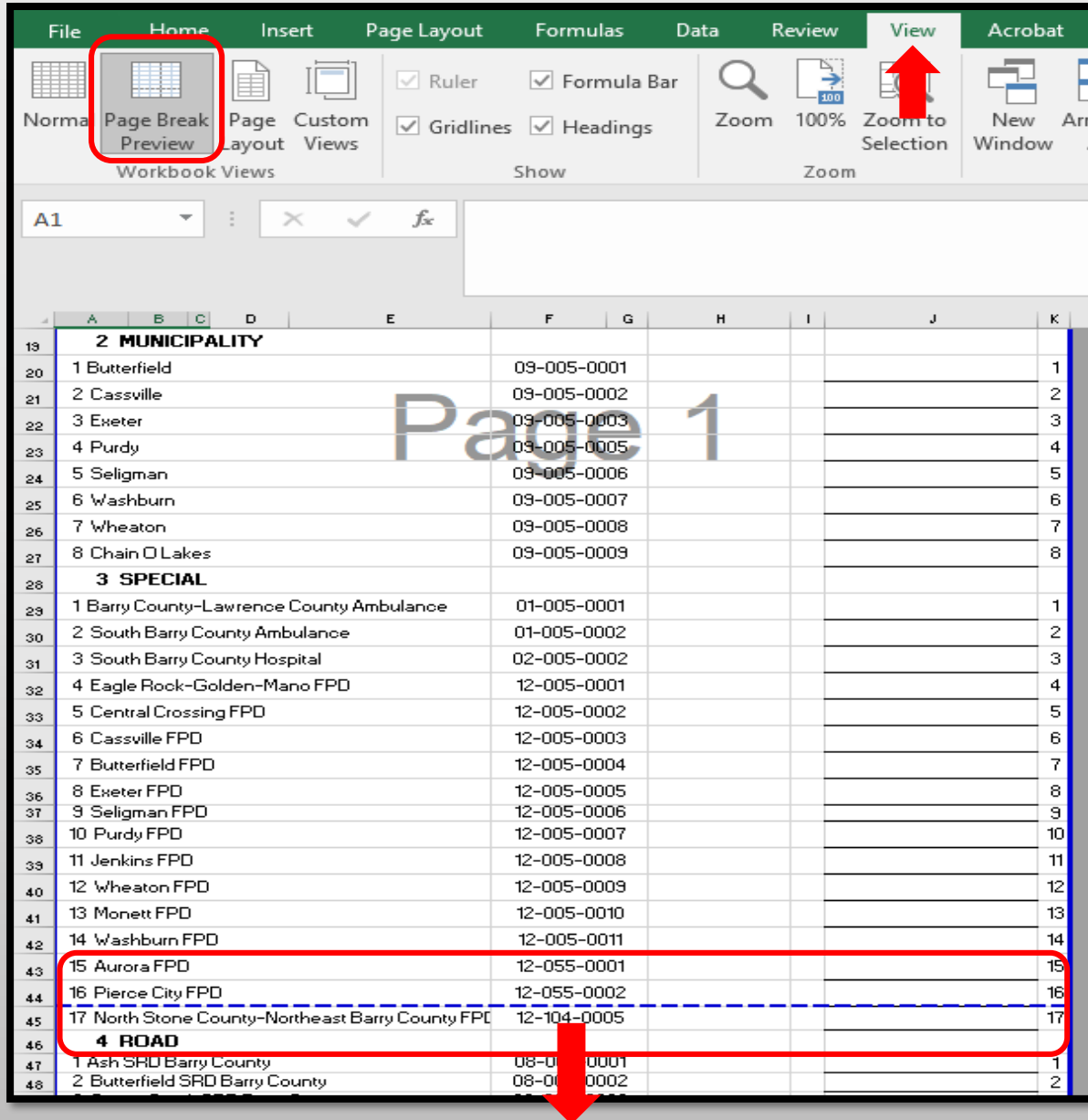
Attachment: **Must** include;

- Year
- Account number
- Form or Schedule Name

Send to;


originalassessment@stc.mo.gov
or via FTP in same format

Modify Excel Worksheet Print Selection & Save as PDF



- From the “View” tab, click “Page Break Preview”.
- Blue dotted lines will appear, indicating the print page.
- Move “Rows” and “Columns” within the blue dotted print lines as needed.
- Simply drag and drop blue dotted line to desired location.

Modify Excel Worksheet Print Selection & Save as PDF, cont.



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


Schedule 13
County Apportionment
County 5 - Barry

Tax Year: 2021
Account Number: 1070111
Company Name: Gas cosine Technologies, LLC

This schedule **MUST** be filed:
By Company - to the County Clerk and State Tax Commission by April 15
By County Clerk - to the State Tax Commission by May 15

Taxing Jurisdiction	District	2021 Miles	2021 Miles Updated
1 COUNTY WIDE			
1 Barry County-Lawrence County Library	10-005-0001		1
2 Barry County Health	18-005-0001		2
3 Barry County-Developmentally Disabled	35-005-0000		3
4 Barry County-General Revenue	35-005-0000		4
5 Barry County-Senior Services	35-005-0000		5
2 MUNICIPALITY			
1 Butterfield	09-005-0001		1
2 Cassville	09-005-0002		2
3 Exeter	09-005-0003		3
4 Purdy	09-005-0005		4
5 Seligman	09-005-0006		5
6 Washburn	09-005-0007		6
7 Wheaton	09-005-0008		7
8 Chain O Lakes	09-005-0009		8
3 SPECIAL			
1 Barry County-Lawrence County Ambulance	01-005-0001		1
2 South Barry County Ambulance	01-005-0002		2
3 South Barry County Hospital	02-005-0002		3
4 Eagle Rock-Golden-Mano FPD	12-005-0001		4
5 Central Crossing FPD	12-005-0002		5
6 Cassville FPD	12-005-0003		6
7 Butterfield FPD	12-005-0004		7
8 Exeter FPD	12-005-0005		8
9 Seligman FPD	12-005-0006		9
10 Purdy FPD	12-005-0007		10
11 Jenkins FPD	12-005-0008		11
12 Wheaton FPD	12-005-0009		12
13 Monett FPD	12-005-0010		13
14 Washburn FPD	12-005-0011		14
15 Aurora FPD	12-055-0001		15
16 Pierce City FPD	12-055-0002		16

Date Printed: 8/23/2022 Page: 1 of 2



17 North Stone County-Northeast Barry County FPD 12-104-0005 _____ 17

4 ROAD

1 Ash SRD Barry County 08-005-0001 _____ 1

2 Butterfield SRD Barry County 08-005-0002 _____ 2

3 Capps Creek SRD Barry County 08-005-0003 _____ 3

4 Corsicana SRD Barry County 08-005-0004 _____ 4

5 Crane Creek SRD Barry County 08-005-0005 _____ 5

6 Exeter SRD Barry County 08-005-0006 _____ 6

7 Flat Creek SRD Barry County 08-005-0007 _____ 7

8 Greasy Creek SRD 35 Barry County 08-005-0008 _____ 8

9 Jenkins SRD 20 Barry County 08-005-0009 _____ 9

10 Kings Prairie SRD Barry County 08-005-0010 _____ 10

11 Liberty Common SRD 34 Barry County 08-005-0011 _____ 11

12 McDonald SRD 19 Barry County 08-005-0012 _____ 12

13 Mineral Springs SRD 10 Barry County 08-005-0013 _____ 13

14 Mountain SRD 22 Barry County 08-005-0015 _____ 14

15 Ozark SRD Barry County 08-005-0016 _____ 15

16 Pioneer SRD 31 Barry County 08-005-0017 _____ 16

17 Pleasant Ridge SRD 25 Barry County 08-005-0018 _____ 17

18 Purdy SRD 28 Barry County 08-005-0019 _____ 18

19 Roaring River SRD 2 Barry County 08-005-0020 _____ 19

20 Shell Knob SRD Barry County 08-005-0021 _____ 20

21 Sugar Creek SRD 3 Barry County 08-005-0022 _____ 21

22 Veda Springs SRD Barry County 08-005-0023 _____ 22

23 Washburn SRD Barry County 08-005-0024 _____ 23

24 Wheaton SRD 29 Barry County 08-005-0025 _____ 24

25 White River SRD 7 Barry County 08-005-0026 _____ 25

26 Monett SRD Barry County 08-005-0027 _____ 26

List any new political subdivision, with the authority to levy a tax, and the respective miles for this Company

Date Printed: 8/23/2022 Page: 2 of 2


Before Page Break

Modify Excel Worksheet Print Selection & Save as PDF, cont.

	A	B	C	D	E	F	G	H	I	J	K
13	1 COUNTY WIDE										
14	1	Barry County-Lawrence County Library				10-005-0001		126.50			1
15	2	Barry County Health				18-005-0001		126.50			2
16	3	Barry County-Developmentally Disabled				35-005-0000		126.50			3
17	4	Barry County-General Revenue				35-005-0000		126.50			4
18	5	Barry County-Senior Services				35-005-0000		126.50			5
19	2 MUNICIPALITY										
20	1	Butterfield				09-005-0001		5.34			1
21	2	Cassville				09-005-0002					2
22	3	Exeter				09-005-0003					3
23	4	Purdy				09-005-0005		12.29			4
24	5	Seligman				09-005-0006					5
25	6	Washburn				09-005-0007					6
26	7	Wheaton				09-005-0008					7
27	8	Chain O Lakes				09-005-0009					8
28	3 SPECIAL										
29	1	Barry County-Lawrence County Ambulance				01-005-0001		89.64			1
30	2	South Barry County Ambulance				01-005-0002		18.64			2
31	3	South Barry County Hospital				02-005-0002		17.21			3
32	4	Eagle Rock-Golden-Mano FPD				12-005-0001					4
33	5	Central Crossing FPD				12-005-0002					5
34	6	Cassville FPD				12-005-0003					6
35	7	Butterfield FPD				12-005-0004		20.46			7
36	8	Exeter FPD				12-005-0005					8
37	9	Seligman FPD				12-005-0006					9
38	10	Purdy FPD				12-005-0007		38.49			10
39	11	Jenkins FPD				12-005-0008					11
40	12	Wheaton FPD				12-005-0009					12
41	13	Monett FPD				12-005-0010		46.14			13
42	14	Washburn FPD				12-005-0011					14
43	15	Aurora FPD				12-055-0001					15
44	16	Pierce City FPD				12-055-0002					16
45	17	North Stone County-Northeast Barry County FPD				12-104-0005					17
46	4 ROAD										
47	1	Ash SRD Barry County				08-005-0001					1
48	2	Butterfield SRD Barry County				08-005-0002		20.89			2

- Line 17 “North Stone County-Northeast Barry County FPD” of the Schedule 13 will now print to Page 1.
- Page Breaks can go up and down, or left and right.
- Once this is complete, everything moved within the blue dotted lines, will print to chosen page.

Modify Excel Worksheet Print Selection & Save as PDF, cont.



State Tax Commission of Missouri
P.O. Box 146, Jefferson City, MO 65102-0146
(573) 751-2414 <https://stc.mo.gov>
email: OriginalAssessment@stc.mo.gov

Schedule 13
County Apportionment
County 5 - Barry

Tax Year: 2021

Account Number: 1070111

Company Name: Gascoage Technologies, LLC

This schedule MUST be filed:
By Company - to the County Clerk and State Tax Commission by April 15
By County Clerk - to the State Tax Commission by May 15

Taxing Jurisdiction	District	2021 Miles	2021 Miles Updated
1 COUNTY WIDE			
1 Barry County-Lawrence County Library	10-005-0001	_____	_____ 1
2 Barry County Health	18-005-0001	_____	_____ 2
3 Barry County-Developmentally Disabled	35-005-0000	_____	_____ 3
4 Barry County-General Revenue	35-005-0000	_____	_____ 4
5 Barry County-Senior Services	35-005-0000	_____	_____ 5
2 MUNICIPALITY			
1 Butterfield	09-005-0001	_____	_____ 1
2 Cassville	09-005-0002	_____	_____ 2
3 Exeter	09-005-0003	_____	_____ 3
4 Purdy	09-005-0005	_____	_____ 4
5 Seligman	09-005-0006	_____	_____ 5
6 Washburn	09-005-0007	_____	_____ 6
7 Wheaton	09-005-0008	_____	_____ 7
8 Chain O Lakes	09-005-0009	_____	_____ 8
3 SPECIAL			
1 Barry County-Lawrence County Ambulance	01-005-0001	_____	_____ 1
2 South Barry County Ambulance	01-005-0002	_____	_____ 2
3 South Barry County Hospital	02-005-0002	_____	_____ 3
4 Eagle Rock-Golden-Mano FPD	12-005-0001	_____	_____ 4
5 Central Crossing FPD	12-005-0002	_____	_____ 5
6 Cassville FPD	12-005-0003	_____	_____ 6
7 Butterfield FPD	12-005-0004	_____	_____ 7
8 Exeter FPD	12-005-0005	_____	_____ 8
9 Seligman FPD	12-005-0006	_____	_____ 9
10 Purdy FPD	12-005-0007	_____	_____ 10
11 Jenkins FPD	12-005-0008	_____	_____ 11
12 Wheaton FPD	12-005-0009	_____	_____ 12
13 Monett FPD	12-005-0010	_____	_____ 13
14 Washburn FPD	12-005-0011	_____	_____ 14
15 Aurora FPD	12-055-0001	_____	_____ 15
16 Pierce City FPD	12-055-0002	_____	_____ 16
17 North Stone County-Northeast Barry County FPD	12-104-0005	_____	_____ 17

Date Printed: 8/23/2022 Page: 1 of 2

4 ROAD

1 Ash SRD Barry County	08-005-0001	_____	_____ 1
2 Butterfield SRD Barry County	08-005-0002	_____	_____ 2
3 Capps Creek SRD Barry County	08-005-0003	_____	_____ 3
4 Corsicana SRD Barry County	08-005-0004	_____	_____ 4
5 Crane Creek SRD Barry County	08-005-0005	_____	_____ 5
6 Exeter SRD Barry County	08-005-0006	_____	_____ 6
7 Flat Creek SRD Barry County	08-005-0007	_____	_____ 7
8 Greasy Creek SRD 35 Barry County	08-005-0008	_____	_____ 8
9 Jenkins SRD 20 Barry County	08-005-0009	_____	_____ 9
10 Kings Prairie SRD Barry County	08-005-0010	_____	_____ 10
11 Liberty Common SRD 34 Barry County	08-005-0011	_____	_____ 11
12 McDonald SRD 19 Barry County	08-005-0012	_____	_____ 12
13 Mineral Springs SRD 10 Barry County	08-005-0013	_____	_____ 13
14 Mountain SRD 22 Barry County	08-005-0015	_____	_____ 14
15 Ozark SRD Barry County	08-005-0016	_____	_____ 15
16 Pioneer SRD 31 Barry County	08-005-0017	_____	_____ 16
17 Pleasant Ridge SRD 25 Barry County	08-005-0018	_____	_____ 17
18 Purdy SRD 28 Barry County	08-005-0019	_____	_____ 18
19 Roaring River SRD 2 Barry County	08-005-0020	_____	_____ 19
20 Shell Knob SRD 9 Barry County	08-005-0021	_____	_____ 20
21 Sugar Creek SRD 3 Barry County	08-005-0022	_____	_____ 21
22 Viola SRD 21 Barry County	08-005-0023	_____	_____ 22
23 Washburn SRD 4 Barry County	08-005-0024	_____	_____ 23
24 Wheaton SRD 19 Barry County	08-005-0025	_____	_____ 24
25 White River SRD 7 Barry County	08-005-0026	_____	_____ 25
26 Monett SRD Barry County	08-005-0027	_____	_____ 26

List any new political subdivision, with the authority to levy a tax, and the respective miles for this Company

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

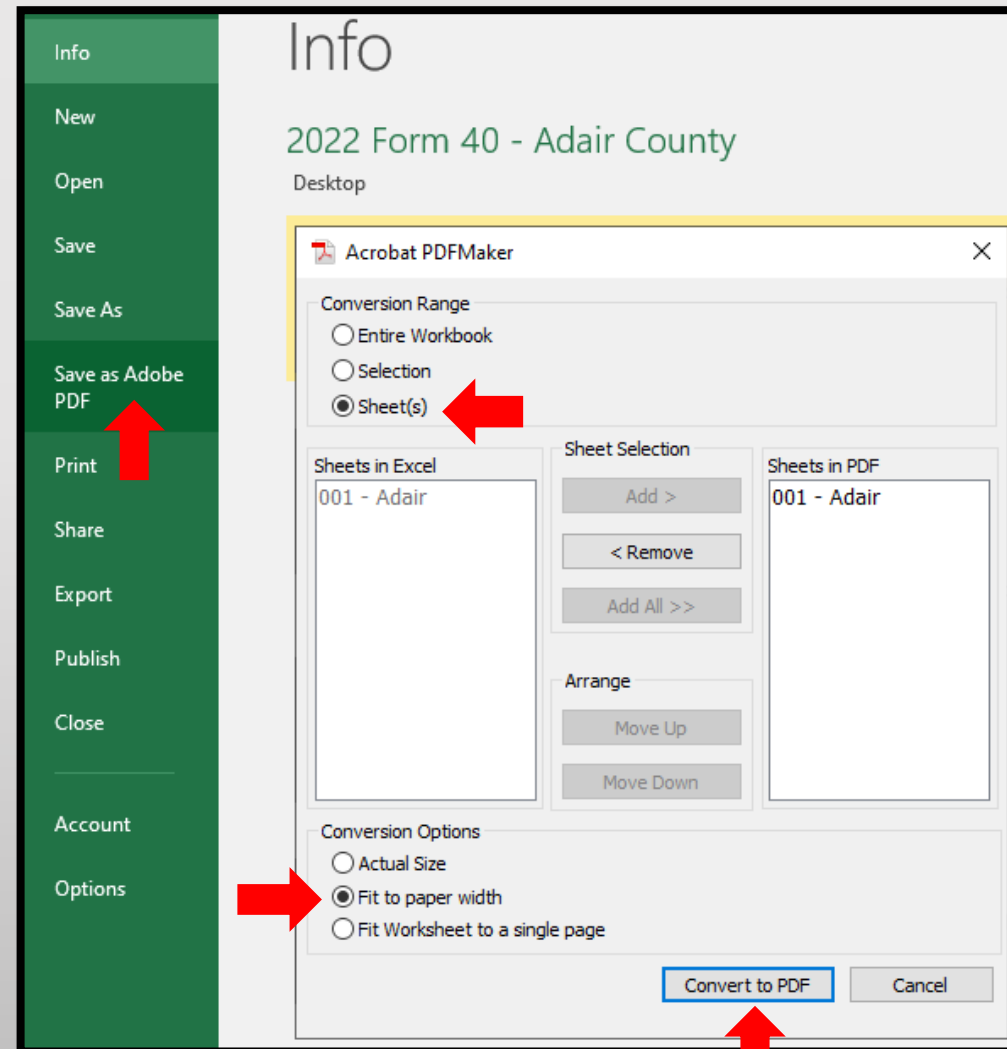
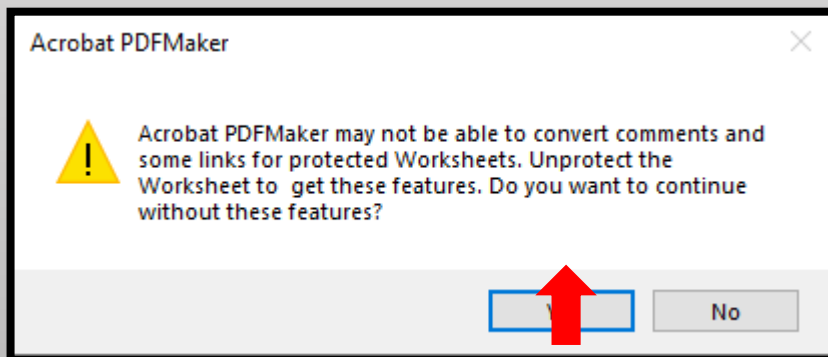
Date Printed: 8/23/2022 Page: 2 of 2

After Page Break



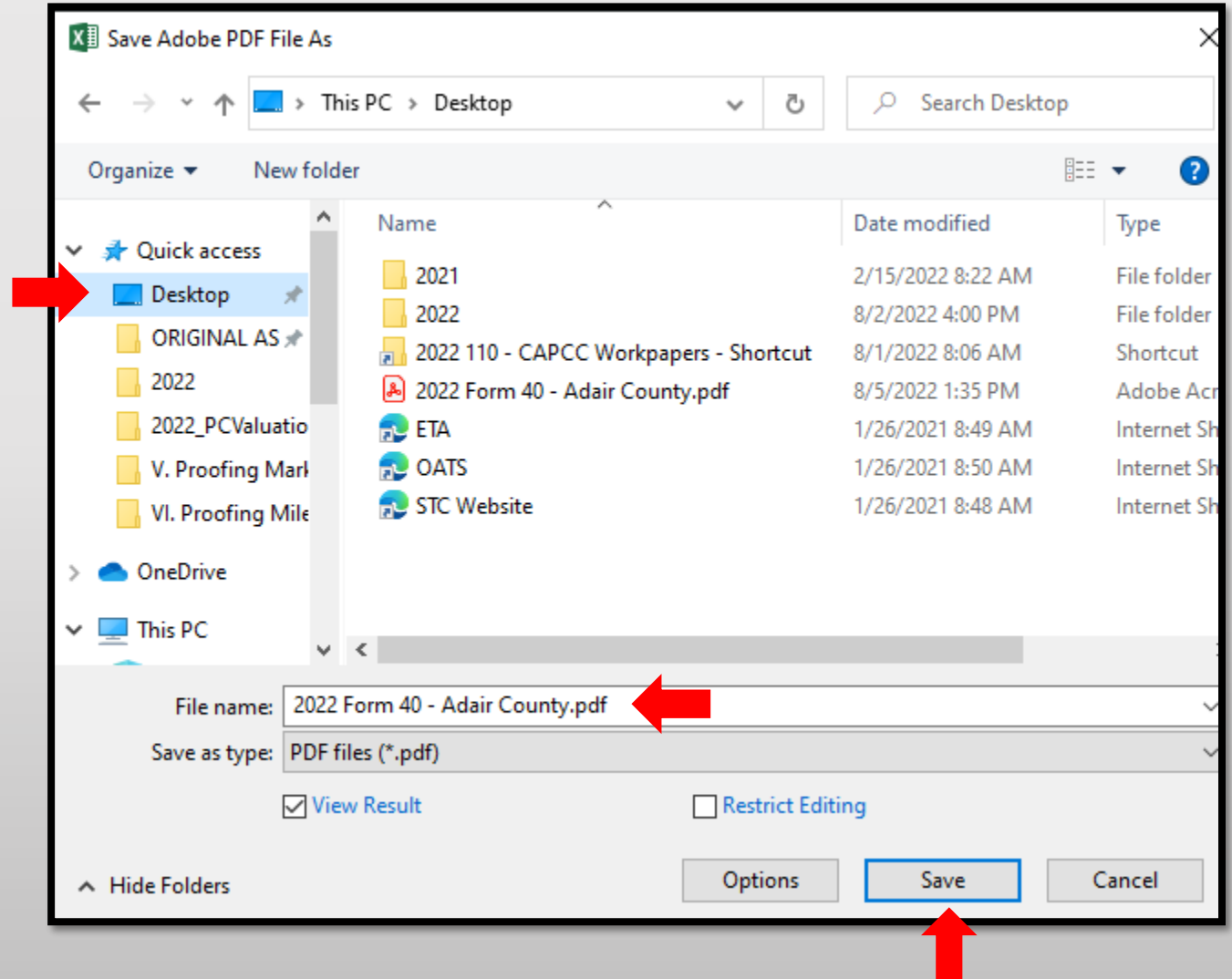
Modify Excel Worksheet Print Selection & Save as PDF, cont.

- Note – Ensure that print area is set up in Excel before saving to PDF
- Click the “File” tab and select “Save as Adobe PDF”
- Select the “Sheet(s)” button under “Conversion Range”
- Select the “Fit to paper width” button under “Conversion Options”
- Click “Convert to PDF”
- Error message may appear, click “Yes”



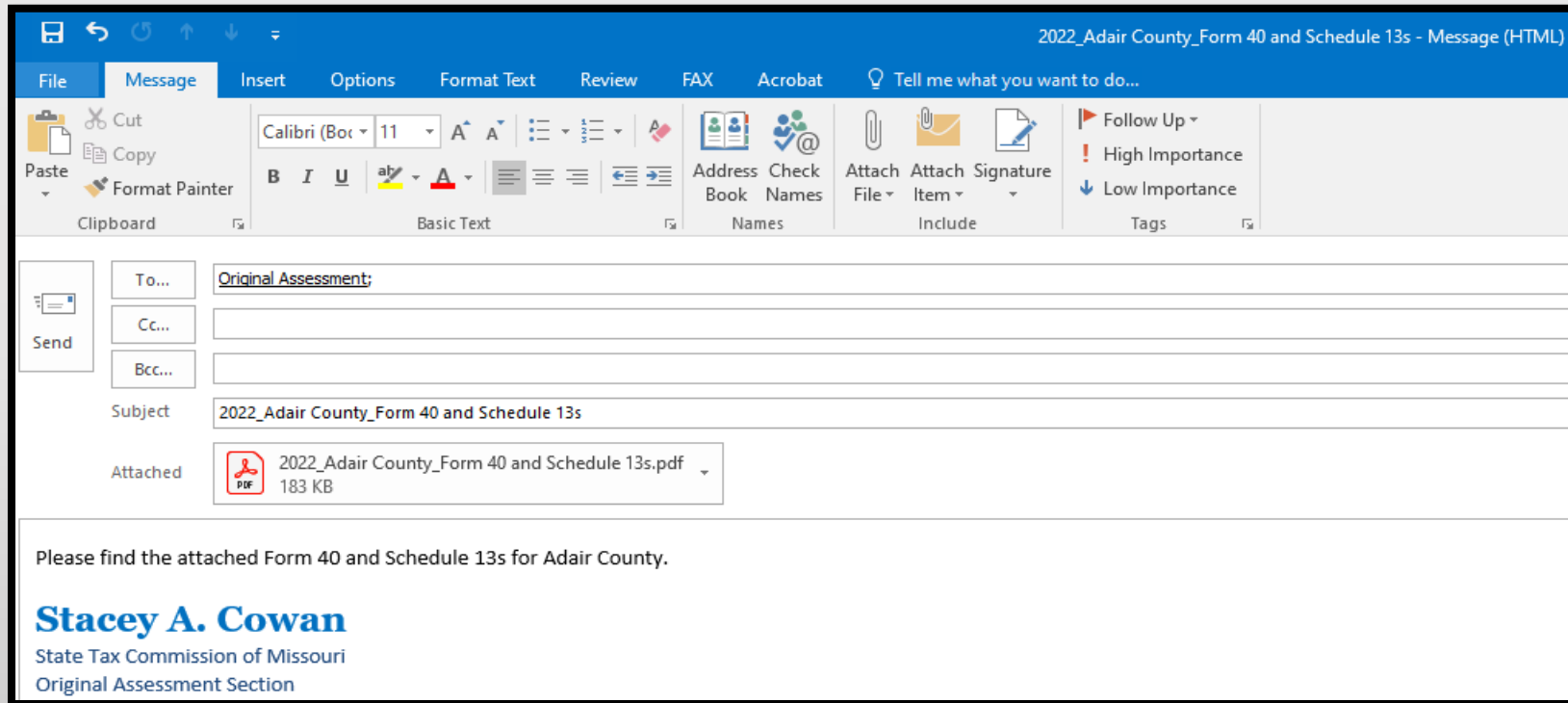
Modify Excel Worksheet Print Selection & Save as PDF, cont.

- Type, **2022 Form 40 – Adair County** in the “File Name” text box
- Select Location you wish to save, i.e.; Desktop
- Click the “Save” button
- Send via email as individual PDF attachment to:
originalassessment@stc.mo.gov



Ways to Send the Form 40 and Schedule 13s to OA

3. Combine the Form 40 and Schedule 13s in One PDF Attachment Using Adobe Acrobat.



Subject: **Must** include;

- Year
- County Name
- Contents being sent

Attachment: **Must** include;

- Year
- County Name
- Form or Schedule Name

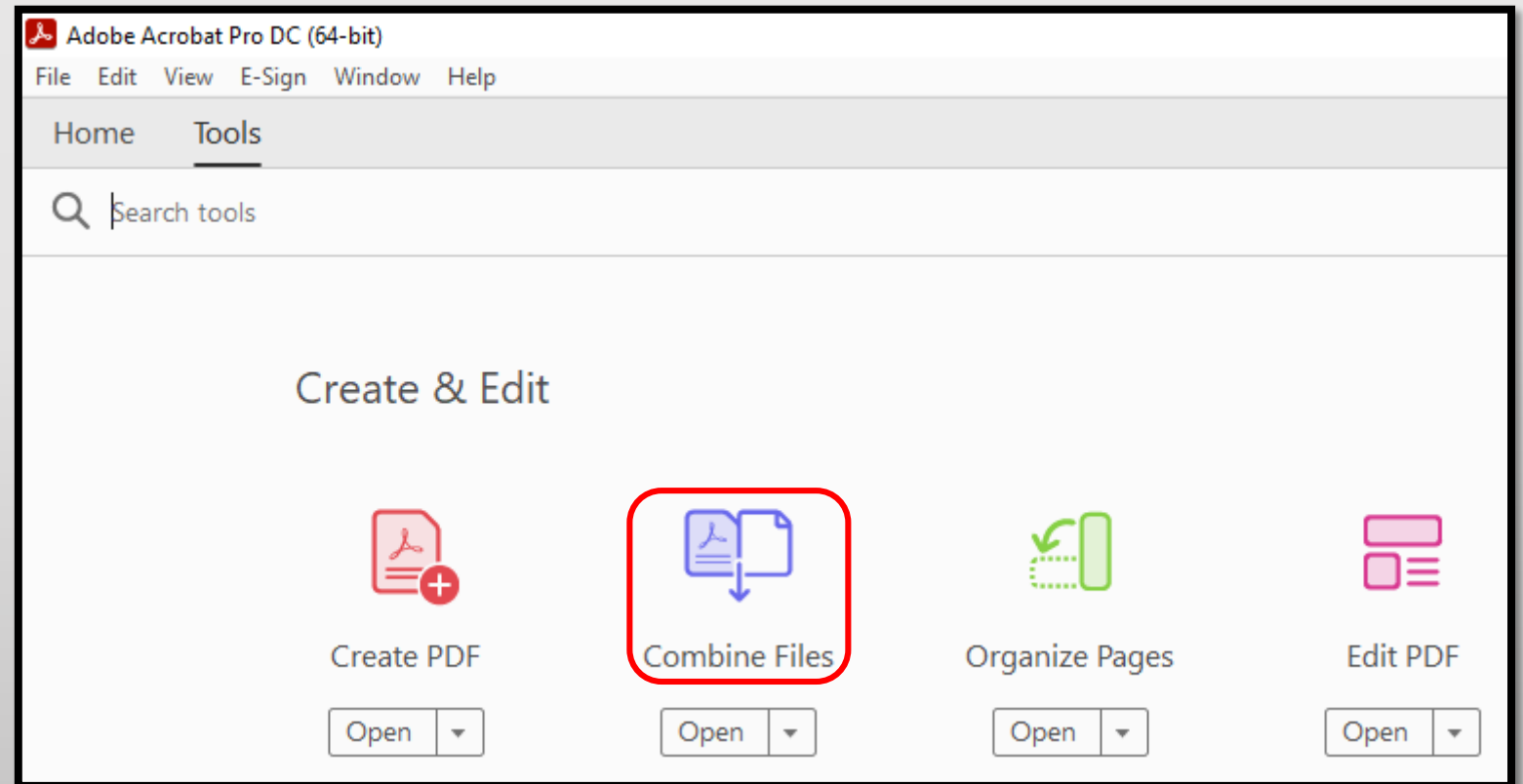
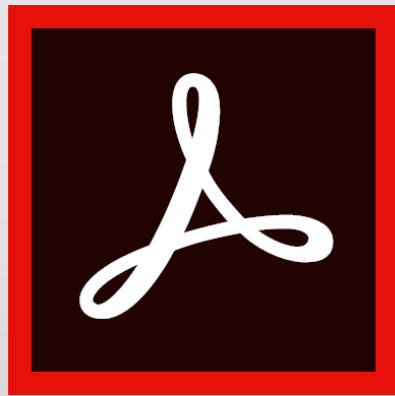
Send to;

originalassessment@stc.mo.gov
or via FTP in same format

How to Combine the Form 40 and Schedule 13s in One PDF Attachment Using Adobe Acrobat

- Open Acrobat to combine files; Open the Tools tab and select “Combine files”
- Add files; Click “Add Files” and select the files you want to include
- You can merge PDFs or a mix of PDF documents
- Arrange and delete content; Click, drag, and drop to reorder files or press “Delete” to remove any content you don’t want
- Combine files; When you are finished adding and arranging, click “Combine Files”
- Save as a PDF file; Name your file and click the “Save” button

How to Combine the Form 40 and Schedule 13s in One PDF Attachment Using Adobe Acrobat



How to Combine the Form 40 and Schedule 13s in One PDF Attachment Using Adobe Acrobat



Add files by clicking the button below or drag and drop them here.
You can also add the current open files from below.

Add Files

Add Open Files

Adobe Acrobat Pro DC (64-bit)

File Edit View E-Sign Window Help

Home Tools

Combine Files

Add Files... Remove

Add Files

This PC > Desktop

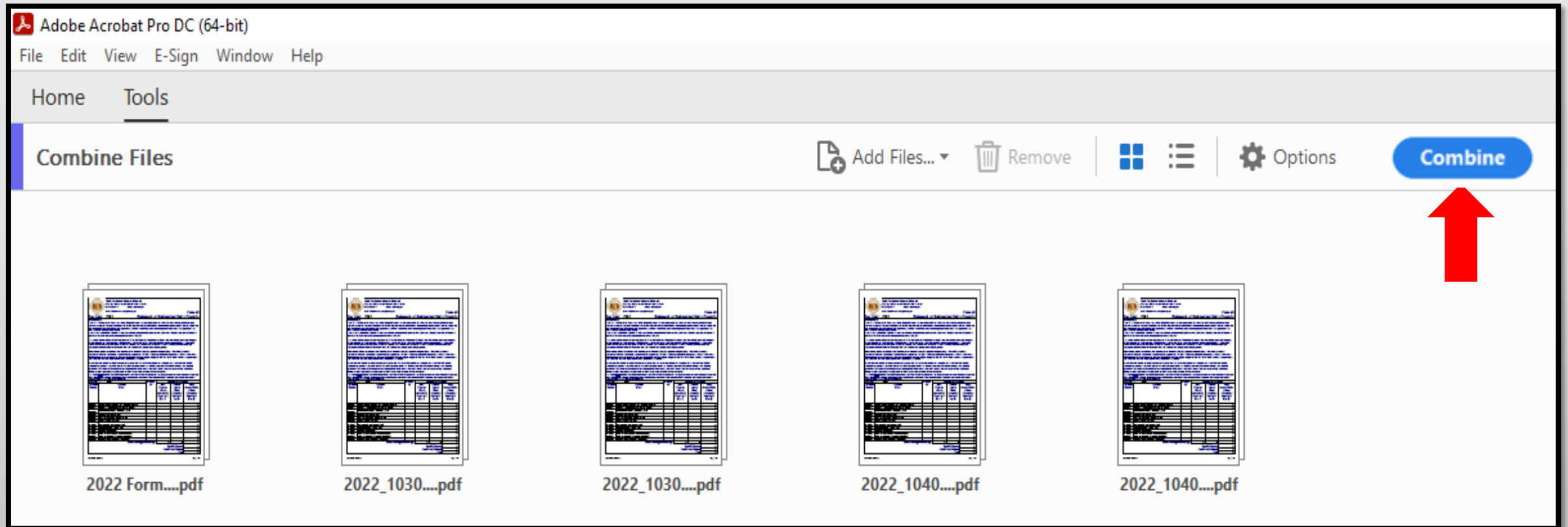
Search Desktop

Name	Date modified	Type	Size
2021	2/15/2022 8:22 AM	File folder	
2022	8/5/2022 1:46 PM	File folder	
Clerks Presentation	8/29/2022 12:05 PM	File folder	
2022 Form 40 – Adair County.pdf	8/26/2022 4:05 PM	Adobe Acrobat D...	
2022_1030007_Schedule 13.pdf	8/26/2022 4:05 PM	Adobe Acrobat D...	
2022_1030011_Schedule 13.pdf	8/26/2022 4:05 PM	Adobe Acrobat D...	
2022_1040006_Schedule 13.pdf	8/26/2022 4:05 PM	Adobe Acrobat D...	
2022_1040018_Schedule 13.pdf	8/26/2022 4:05 PM	Adobe Acrobat D...	
ETA	1/26/2021 8:49 AM	Internet Shortcut	
OATS	1/26/2021 8:50 AM	Internet Shortcut	

File name: "2022_1040018_Schedule 13.pdf" "2022 Form 40 – Adair Cc" All Supported Formats (*.pdf;*.i)

Open Cancel

How to Combine the Form 40 and Schedule 13s in One PDF Attachment Using Adobe Acrobat



How to Combine the Form 40 and Schedule 13s in One PDF Attachment Using Adobe Acrobat

The screenshot shows the Adobe Acrobat Pro DC interface with a PDF binder named 'Binder1.pdf'. The left sidebar displays a 'Page Thumbnails' panel with five thumbnails, numbered 1 through 5. A red arrow points to this panel. The main content area shows the first page of the binder, which is the 'Form 40 Statement of Railroad and Utility Property' for the year 2022. The form includes contact information for the State Tax Commission of Missouri and detailed instructions for users. At the bottom of the page, there is a table with columns for 'County: #', 'Adair', 'Schedule 13', and 'Locally Assessed Values' (subdivided into 'Real', 'Personal', and 'Total').

State Tax Commission of Missouri
P.O. Box 146, Jefferson City, MO 65102-0146
(573) 751-2414 <https://stc.mo.gov>
email: OriginalAssessment@stc.mo.gov

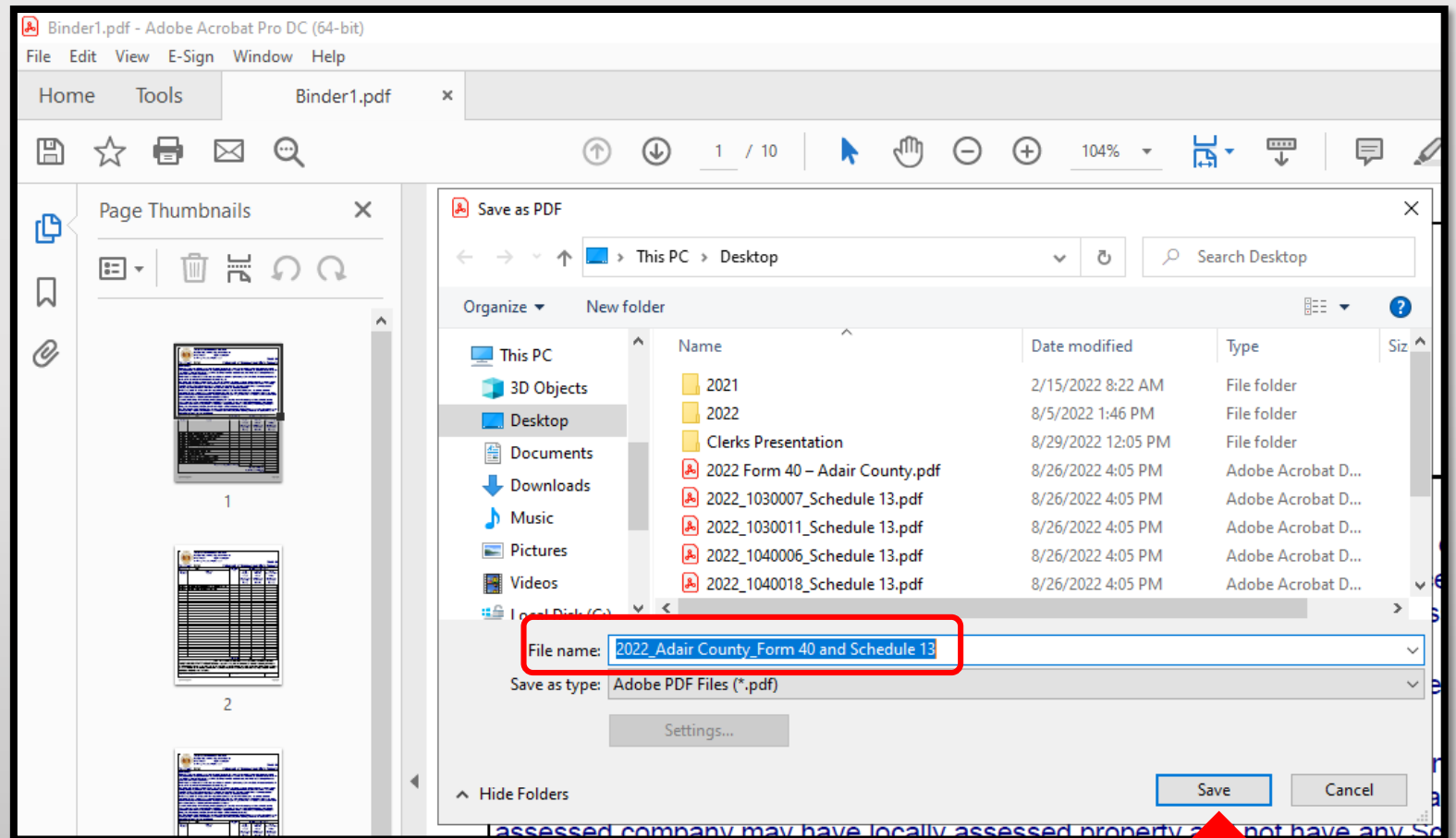
Form 40
Tax Year: 2022 **Statement of Railroad and Utility Property**

Instructions
Form 40 – "Statement of Railroad and Utility Property" is used by the county clerk to certify the miles of line reported on each centrally assessed company's Schedule 13, County Apportionment, and to certify the county's locally assessed values of both the real "operating" property and personal "operating" property of centrally assessed companies whose values are apportioned by miles of line or number of subscribers.
Form 40 and associated Schedule 13s must be certified and submitted by the county clerk to the Original Assessment Section of the State Tax Commission (Commission) no later than May 15.
The county clerk must ensure that they place an "X" in the Schedule 13 column to indicate that the centrally assessed company owning property or operating in the county provided a Schedule 13, if applicable, for their respective miles of line. A centrally assessed company may have locally assessed property and not have any Schedule 13 miles of line. A centrally assessed company may have Schedule 13 miles of line and not have any locally assessed properties.
If necessary, delete any company that is no longer in the county and list any new company data. All centrally assessed companies will have a seven digit account number [beginning with 103 - 109] assigned by the Commission. Please contact the Commission's Original Assessment Section at OriginalAssessment@stc.mo.gov or 573-751-2414 Option 3 for the account name and number of any new company or if other assistance is needed.
Do not include locally assessed nonoperating property of a centrally assessed company and do not include locally assessed property of any utility that is not centrally assessed (i.e., natural gas local distribution utility, rural electric generation & transmission cooperative or distribution cooperative, investor owned water or sewer utility, municipal utility, or cable telephony company that is 100% Voice over Internet Protocol (VoIP)).
The "Total Real Property" assessed value entered on Form 40 should reconcile with the total assessed value of Locally Assessed Real "Operating" Property for Centrally Assessed Railroad and Utility Companies (CARUC) entered by the county clerk on the back of Form 11/11A – (Aggregate Abstract).

County: #	Adair	Schedule 13	Locally Assessed Values		
Account	Account		Real	Personal	Total

How to Combine the Form 40 and Schedule 13s in One PDF Attachment Using Adobe Acrobat

- Type, **2022_Adair County_Form 40 and Schedule 13** in the “File Name” text box
- Select Location you wish to save, i.e.; Desktop
- Click the “Save” button
- Send via email as individual PDF attachment to:
originalassessment@stc.mo.gov

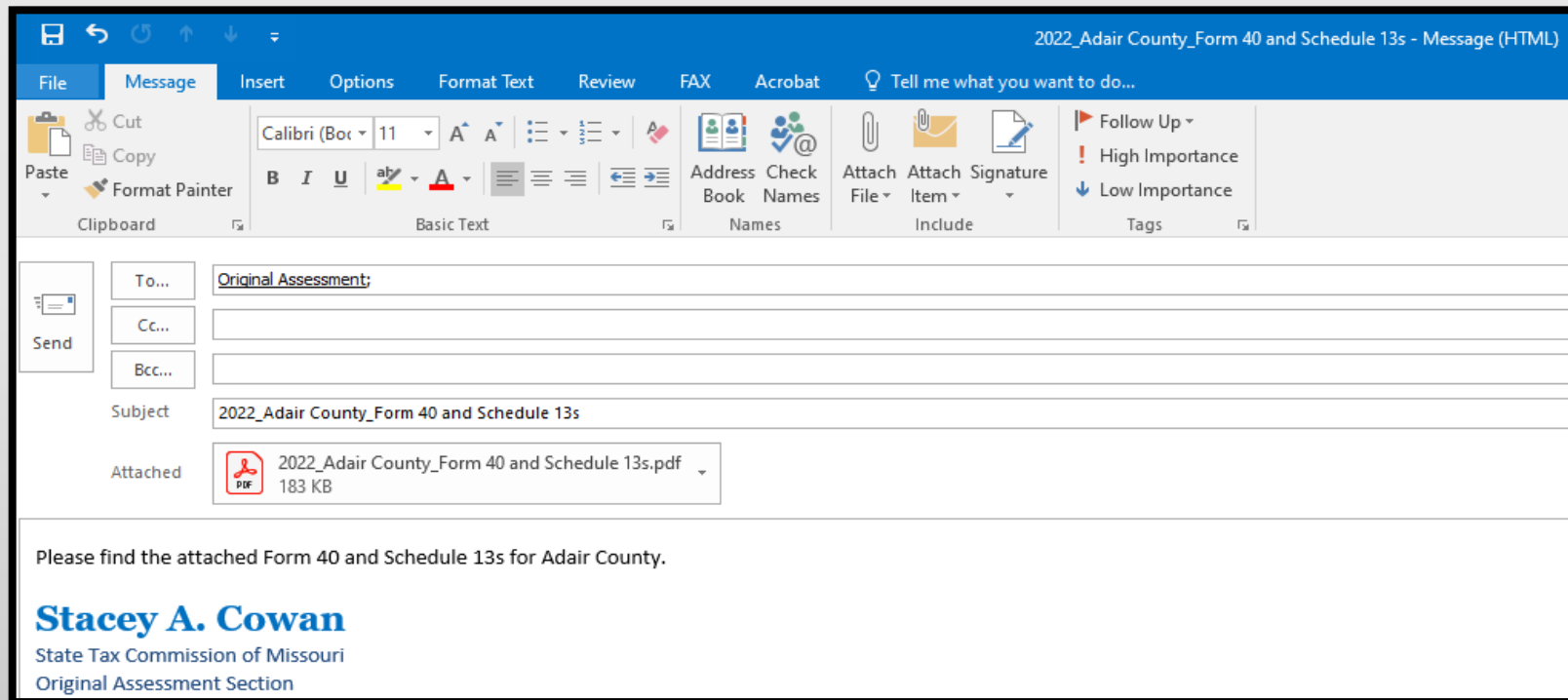


Ways to Send the Form 40 and Schedule 13s to OA

4.

Combine the Form 40 with all the Schedule 13s and send to OA in one scanned PDF.

ORGANIZE Schedule 13s in the same order as the Form 40 list of companies.



Subject: **Must** include;

- Year
- County Name
- Contents being sent

Attachment: **Must** include;


- Year
- County Name
- Form or Schedule Name

Send to;

originalassessment@stc.mo.gov
or via FTP in same format

How to Send the Form 40 and Schedule 13s to OA

- When scanning the Form 40 and Schedule 13s in one document/attachment, sequence the Schedule 13s per the Form 40 list order.

 **State Tax Commission of Missouri**
P.O. Box 146, Jefferson City, MO 65102-0146
(573) 751-2414 <https://stc.mo.gov>
email: OriginalAssessment@stc.mo.gov

Tax Year: 2022 **Statement of Railroad and Utility**

Instructions

Form 40 – "Statement of Railroad and Utility Property" is used by the county clerk to certify the miles of line report centrally assessed company's Schedule 13, County Apportionment, and to certify the county's locally assessed va real "operating" property and personal "operating" property of centrally assessed companies whose values are app of line or number of subscribers.

Form 40 and associated Schedule13s must be certified and submitted by the county clerk to the Original Assesm the State Tax Commission (Commission) no later than May 15.


The county clerk must ensure that they place an "X" in the Schedule 13 column to indicate that the centrally asses owning property or operating in the county provided a Schedule 13, if applicable, for their respective miles of line. assessed company may have locally assessed property and not have any Schedule 13 miles of line. A centrally a company may have Schedule 13 miles of line and not have any locally assessed properties.

If necessary, delete any company that is no longer in the county and list any new company data. All centrally ass will have a seven digit account number [beginning with 103 - 109] assigned by the Commission. Please contact th Original Assessment Section at OriginalAssessment@stc.mo.gov or 573-751-2414 Option 3 for the account name any new company or if other assistance is needed.

Do not include locally assessed nonoperating property of a centrally assessed company and do not includ assessed property of any utility that is not centrally assessed (i.e., natural gas local distribution utility, run generation & transmission cooperative or distribution cooperative, investor owned water or sewer utility, r or cable telephony company that is 100% Voice over Internet Protocol (VoIP)).

The "Total Real Property" assessed value entered on Form 40 should reconcile with the total assessed value of L Real "Operating" Property for Centrally Assessed Railroad and Utility Companies (CARUC) entered by the county of Form11/11A – (Aggregate Abstract).

County: #	Adair		Schedule 13	Locally Assessed Va	
Account Number	Account Name			Real Property (From Schedule 14 Page 1 of 2 Line 4)	Personal Property (From Schedule 14 Page 1 of 2 Line 11)
1030007	Union Electric Company dba Ameren Missouri				
1030011	Ameren Transmission Company of Illinois				
1040006	Mid-America Pipeline Company, LLC				
1040018	Sinclair Pipeline Company				

 **State Tax Commission of Missouri**
P.O. Box 146, Jefferson City, MO 65102-0146
(573) 751-2414 <https://stc.mo.gov>
email: OriginalAssessment@stc.mo.gov

Tax Year: 2022 **Schedule 13 County Apportionment**

Account Number: 1030007 **County 1 - Adair**

Company Name: Union Electric Company dba Ameren Missouri

This schedule MUST be filed:
By Company - to the County Clerk and State Tax Commission by April 15
By County Clerk - to the State Tax Commission by May 15

Taxing Jurisdiction	District	2022 Miles	2022 Miles Updated
1 COUNTY WIDE			

By County Clerk - to the State Tax Commission by May 15

Taxing Jurisdiction	District	2022 Miles	2022 Miles Updated
1 COUNTY WIDE			

By County Clerk - to the State Tax Commission by May 15

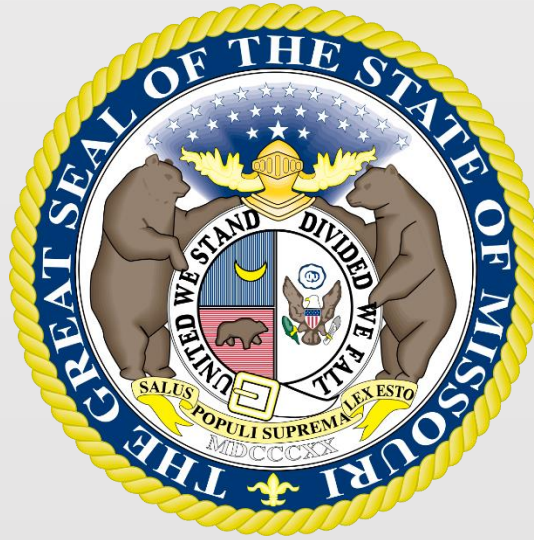
Taxing Jurisdiction	District	2022 Miles	2022 Miles Updated
1 COUNTY WIDE			

By Company - to the County Clerk and State Tax Commission by April 15
By County Clerk - to the State Tax Commission by May 15

Taxing Jurisdiction	District	2022 Miles	2022 Miles Updated
1 COUNTY WIDE			

Things to Double Check Before Sending the Form 40 and Schedule 13s to OA

- Do the figures on the Form 40 match the Assessed Value per the Schedule 14
- Is there an “X” on the Form 40 for companies with a Schedule 13
- Is the Signature Block complete
- Does the Subject Line in the email include; Year, County Name, and items enclosed
- Do the attachments enclosed in the email include; Year, County Name, and Form or Schedule name
- Are all the Schedule 13s included with the Form 40 submission
- Be sure to send the Final Schedule 13 to OA with the Form 40 submission
- Contact company with any questions, concerns, or missing items



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 - Original Assessment

Questions



State Tax Commission of Missouri
Administration

2022 Missouri State Clerk's Conference

Form 11 and Form 11A

Form 11 & Form 11A

- County assessors are required by statute to turn over the assessment book by July 1st each year.
- County clerks are required by statute to submit a Form 11 by July 20th each year.
- Upon adjournment of the Board of Equalization, county clerks are required to submit a Form 11A.
- Statutes allow for amendments to both Form 11 and Form 11A prior to December 31st of each year (STC prefers an amended Form 11A submission by December 15th-20th to capture changes from the BOE to end of year).

Form 11 & Form 11A (Back)

- **Complete the back of the Form 11 or 11A FIRST**
- The information on the back of the Form 11 and 11A is used for reporting and auditing purposes.
- There are formulas that will auto-populate the county name throughout the entire spreadsheet, if entered on the Form 11 back tab first.
- Total fields in each section have formulas that will calculate the values.

Form 11 and Form 11A (Back)

- New Construction** figures come from the assessor's assessment book. The clerk is responsible for adding the new construction from all locally assessed property of the centrally assessed companies. **Line 17 from the Schedule 14.**
- TIF Incremental Finance Property** – only the amount of the TIF incremental increase is reported on the back of the Form 11 and Form 11A.

Form 11 Back			
<u>REAL PROPERTY NEW CONSTRUCTION AND IMPROVEMENTS (NCI)</u>			
New Construction & Improvements from local assessment book and any New Construction from locally assessed railroad and utilities if not included in the new construction figures from local assessment book: Real-New Construction from Centrally Assessed Railroad and Utility Companies (CARUC) on Schedules 14 Line 17. All of these values are also included on Lines 1, 2, 3, 6, 7 and 8 on the reverse side of this form and are entered below:			
	Rural Land		Incorporated Town Lots
1. Residential		6. Residential	
2. Agricultural		7. Agricultural	
3. Commercial		8. Commercial	
Total Rural Land		Total Town Lots	
Total Real New Construction & Improvements			
<u>TAX INCREMENT FINANCE (TIF) PROPERTY (CHAPTER 99)</u>			
Lines 1, 2, 3, 6, 7 and 8 on the front side of this form are to include the base value and incremental increase value of TIF property. Please report the incremental increase value only on the lines below:			
	Rural Land		Incorporated Town Lots
1. Residential		6. Residential	
2. Agricultural		7. Agricultural	
3. Commercial		8. Commercial	
Total Rural Land		Total Town Lots	
Total Tax Increment Finance Property			

Form 11 and Form 11A (Back)

- Locally Assessed REAL OPERATING Property for Centrally Assessed Railroad and Utility Companies** – includes all REAL OPERATING property from the Schedule 14, Line 4. This should also be the same number from the Form 40 total real property.

LOCALLY ASSESSED REAL "OPERATING" PROPERTY FOR CENTRALLY ASSESSED RAILROAD AND UTILITY COMPANIES (CARUC)
 Lines 1, 2, 3, 6, 7 and 8 on the front side of this form are to include the valuation of locally assessed REAL "OPERATING" property for Centrally Assessed Railroad and Utility Companies (CARUC). These values should match the locally assessed REAL "OPERATING" property values reported on the Form 40 submitted to the Original Assessment Section of the State Tax Commission. Please report the locally assessed REAL "OPERATING" CARUC property on the lines below. **ALL PERSONAL AND REAL OPERATING AND NON-OPERATING PROPERTY ARE REPORTED ON THE FRONT FOR THE FORM.**

Rural Land		Incorporated Town Lots	
1. Residential	_____	6. Residential	_____
2. Agricultural	_____	7. Agricultural	_____
3. Commercial	_____	8. Commercial	_____
Total Rural Land	_____	Total Town Lots	_____

Total Locally Assessed Real Operating Railroad & Utility Property _____

Account Number	Account Name	13	Real Property (From Schedule 14 Page 1 of 2 Line 4)	Personal Property (From Schedule 14 Page 1 of 2 Line 11)	Total Assessed Value (From Schedule 14 Page 1 of 2 Line 12)
1040004	NuStar Pipeline Operating Partnership, LP	x	60,800	1,000	61,800
1050014	MoGas Pipeline, LLC	x			0
1070022	MCI Communications Services, LLC	x			0
1070077	Sho-Me Technologies, LLC	x			0
1070086	CenturyLink Communications, LLC	x			0
1080035	Steelville Telephone Exchange, Inc	x			0
1080047	Southwestern Bell Telephone Co-SwBT, P & L LP	x			0
1080050	Embarq Missouri, Inc	x	2,320	12,840	15,160
1080051	Spectra Communications Group, LLC	x			0
1090016	Fidelity Cablevision, LLC	x		37,120	37,120
1080049	CenturyTel of Missouri			6,780	6,780
					0
					0
<i>Total From Supplemental Page</i>			0	0	0
			Total Real Property		63,120
			Total Personal Property		57,740
			Total		120,860

Form 11 & Form 11A (Back)

- Vehicles/HISTORICAL MOTOR VEHICLES (these blocks are a count of vehicles, not assessed values) –** the vehicles counts are provided by the assessor's assessment book. The Clerk is responsible for including vehicles from the locally assessed property of the centrally assessed companies. This can be found on **SCHEDULE 16**.
- Each of these block totals auto populate on lines 20 and 23 on the front, respectively.

<u>VEHICLES</u>	
Line 20 on the front side of this form includes the value of vehicles. Please report the number of each type of vehicle listed below:	
Automobiles _____	Boats _____
Trucks _____	Airplanes _____
Motorcycles _____	Trailers _____
Buses _____	CARUC (Railroad & Utility) _____
RV's _____	Other Vehicles _____
Total Number of Vehicles _____ *	
<p>*The total number of vehicles shown on this line should match the number of assessments reported on Line 20 on the front side of this form. This total will automatically be entered on Line 20 on the front side of this form. Railroad and Utility (CARUC) vehicles should be included in the count above and the assessed value included on Line 20 on the front side of this form if they are NOT included in the assessment book turned over by the county assessor. Do not include count or assessed value for Commercial Aircraft Owned by Others (CAOBO) if they have filed for assessment by the Original Assessment Section of the State Tax Commission.</p>	
<u>HISTORIC MOTOR VEHICLES, HISTORIC AIRCRAFT AND AIRCRAFT BUILT FROM A KIT</u>	
Line 23 on the front side of this form is the total value of historic motor vehicles, historic aircraft, and aircraft built from a kit. Historic motor vehicles are assessed at 5%. Please report the number of each type of historic personal property below:	
Historic Motor Vehicles _____	Must be over 25 yrs. old <u>and</u> owned solely as a collector's item <u>and</u> used or intended to be used for exhibition and educational purposes Must be at least 25 years old and used solely for noncommercial purposes and are operated less than 200 hours per year Aircraft that are home built from a kit
Historic Aircraft _____	
Aircraft Built from a Kit _____	
Total Number of Historic Vehicles and Aircraft _____ *	
<p>*The total number of historic vehicles shown on this line should match the number of assessments reported on Line 23 on the front side of this form. This total will automatically be entered on Line 23 on the front side of this form.</p>	

Form 11 & Form 11A (Back)

- **Signature Block** – this should be completed by the county clerk. Ensure the box is checked which takes the place of the county clerk seal allowing for the acceptance of electronic submissions.
- Completing the Form 11 Back tab first will auto populate data throughout the workbook.

I do hereby certify that the foregoing is a true, complete, and correct abstract of the taxable property in the said county, taken from the Assessment Book for 2022.

Enter your complete name, county name, and date as certification to this filing submission, attesting to the statement above.

Full Name		Title	
County Name		Phone Number	
Date		E-Mail Address	

Form 11 & Form 11A (Front)


What goes on the FRONT of the Form 11 and 11A?

- ASSESSED VALUE FOR ALL LOCALLY ASSESSED TAXABLE PROPERTY
 - Inclusive of Rural Electric Cooperatives and Locally Assessed Railroad and Utility Property that is NOT valued by the State Tax Commission (both operating and non-operating property).
- TIF – Base and Incremental Increase
- Urban Redevelopment
- Enterprise Zone
- All locally assessed personal property
 - Inclusive of Rural Electric Cooperatives and Locally Assessed Railroad and Utility Personal Property that is NOT valued by the State Tax Commission (both operating and non-operating property).

What does NOT go on the front of the Form 11 and Form 11A?

- Centrally (State) Assessed Railroad and Utility Assessed Values
- Chapter 100 Assessed Values

Form 11 (Front)

 STATE TAX COMMISSION OF MISSOURI AGGREGATE ABSTRACT (FORM 11)	Assessed valuation of locally assessed taxable property in _____ County on the 1st day of January, 2022, as set out in the	
	Assessment Book for the year 2022. (INCLUDE ALL LOCALLY ASSESSED PROPERTY FROM THE CENTRALLY ASSESSED RAILROAD AND UTILITY COMPANIES IF NOT ALREADY INCLUDED IN ASSESSMENT BOOK.)	
If amending form please check box. TRUE <input type="checkbox"/>		
REAL PROPERTY	NUMBER OF ASSESSMENTS	ASSESSED VALUATION
1. Residential		
2. Agricultural - Assessed Value of Vacant/Unused land is <input type="text"/>		
3. Commercial		
4. Forest Croplands - No. of acres @ \$3 <input type="text"/> ; No. of acres @ \$1 <input type="text"/>		
5. TOTAL Assessed Valuation - Rural Land (Sum of lines 1-4)		
6. Residential		
7. Agricultural - Assessed Value of Vacant/Unused land is <input type="text"/>		
8. Commercial		
9. Forest Croplands - No. of acres @ \$3 <input type="text"/> ; No. of acres @ \$1 <input type="text"/>		
10. TOTAL Assessed Valuation - Incorporated Town Lots (Sum of lines 6-9)		
11. TOTAL Assessed Valuation - Real Property (Sum of lines 5 & 10)		

- Real Property Total Assessments and Values – be sure to include the number of assessments for each subclass of property inclusive of railroad and utility property. Split between rural and incorporated town lots.

Residential

Agricultural

Commercial

Forest Cropland

Form 11 (Front)

TANGIBLE PERSONAL PROPERTY	NUMBER OF UNITS	ASSESSED VALUATION
12. Horses, Mares, Asses, Jennets, and Mules		
13. Cattle		
14. Hogs		
15. Sheep & Goats		
16. Poultry		
17. All Other Livestock		
18. TOTAL - Livestock (Assessed at 12%) (Sum of lines 12-17)		

Personal Property Total Assessments and Values

- Horses, Mares, Asses, Jennets, and Mules
- Cattle
- Hogs
- Sheep & Goats
- Poultry
- All Other Livestock

Form 11 (Front)

19. Farm Machinery (Assessed at 12%)		
20. Vehicles Including Recreational Vehicles		
21. Grain and Other Agricultural Crops (Assessed at 1/2 of 1%)		
22. Manufactured Homes Used as Dwelling Units (Assessed at 19%)		
23. Historic Motor Vehicles, Historic Aircraft, & Aircraft Built From Kit (Assessed at 5%)		
24. Pollution Control Tools & Equipment (Assessed at 25%)		
25. All Other Tangible Personal Property on Assessment Book		
26. TOTAL - All Other Personal Property (Sum of lines 19-25)		
27. TOTAL Locally Assessed Valuation - Tangible Personal Property (Sum of lines 18 & 26)		
28. TOTAL Locally Assessed Valuation - Taxable Property (Sum of lines 11 & 27)		
THIS ABSTRACT MUST BE FORWARDED TO THE STATE TAX COMMISSION BY JULY 20.		

Personal Property Total Assessments and Values

- Vehicles (be sure to include assessed valuation from Locally Assessed Railroad and Utility Vehicles found on Schedule 16 or Schedule 14, Line 5, if not already included in assessor's assessment book.)
- Grain and Other Agricultural Crops
- Manufactured Homes (only personal property mobile homes)
- Historical Motor Vehicles and Aircraft & Aircraft Built from Kit
- All Other Tangible (be sure to include business personal property from the Schedule 14, Lines 6, 7, 8, 9, and 10)
- Pollution Control Tools and Equipment
- Farm Machinery

Form 11A (Back)

What changes on the back of the Form 11A from the Form 11?


- **New Construction** – the residential subclass for occupancy counties should be the only change (unless there is an error or an error corrected through the BOE).
- **TIF** – A TIF agreement expired.
- **Locally Assessed Real Operating Property** – the Form 40 has been amended.
- **Vehicles and Historic Motor Vehicles, Historical Aircraft, and Aircraft Built from a Kit** – counts should be updated, if there are any changes.

Form 11A (Front)

Form 11 assessed values auto populate in the first column of the Form 11A.

- If you amend the Form 11 after the Form 11A has been submitted, an amended Form 11A will also need to be submitted.
- Reminder – either form can be amended until December 31st.
 - No forms can be accepted after December 31st of that year.

Form 11A (Front)


 STATE TAX COMMISSION OF MISSOURI AGGREGATE ABSTRACT (FORM 11A)	County assessed valuation report for return to the State Tax Commission after adjournment of the County Board of Equalization in County for the year 2022.					
If amending form please check box: <input type="checkbox"/>						
REAL PROPERTY	Valuation Reported on Form 11	Valuation Added by Board of Equalization	Valuation Deducted by Board of Equalization <small>(Enter as a negative figure)</small>	Other Valuation Changes <small>(Enter as a negative or positive figure)</small>	Number of Assessments	Assessed Valuation
1. Residential	This column is auto populated from the Form 11 Front tab.	Valuation Added by BOE – enter positive values in this column.	Valuation Deducted by BOE – enter negative values in this column.	Other Valuation Changes – enter positive or negative values in this column.		
2. Agricultural - Assessed Value of Vacant/Unused land is <input type="text"/>						
3. Commercial						
4. Forest Croplands - No. of acres @ \$3 <input type="text"/> No. of acres @ \$1 <input type="text"/>						
5. TOTAL Assessed Valuation - Rural Land (Sum of lines 1-4)						
6. Residential						
7. Agricultural - Assessed Value of Vacant/Unused land is <input type="text"/>						
8. Commercial						
9. Forest Croplands - No. of acres @ \$3 <input type="text"/> No. of acres @ \$1 <input type="text"/>						
10. TOTAL Assessed Valuation - Incorporated Town Lots (Sum of lines 6-9)						
11. TOTAL Assessed Valuation - Real Property (Sum of lines 5 & 10)						

Form 11A (Front)

TANGIBLE PERSONAL PROPERTY						
12. Horses, Mares, Asses, Jennets, and Mules						
13. Cattle						
14. Hogs						
15. Sheep & Goats						
16. Poultry						
17. All Other Livestock						
18. TOTAL - Livestock (Assessed at 12%) (Sum of lines 12-17)						
19. Farm Machinery (Assessed at 12%)						
20. Vehicles Including Recreational Vehicles						
21. Grain and Other Agricultural Crops (Assessed at 1/2 of 1%)						
22. Manufactured Homes Used as Dwelling Units (Assessed at 19%)						
23. Historic Motor Vehicles, Historic Aircraft, & Aircraft Built From Kit (Assessed at 5%)						
24. Pollution control Tools & Equipment (Assessed at 25%)						
25. All Other Tangible Personal Property on Assessment Book						
26. TOTAL - All Other Personal Property (Sum of lines 19-25)						
27. TOTAL Locally Assessed Valuation - Tangible Personal Property (Sum of lines 18 & 26)						
28. TOTAL Locally Assessed Valuation - Taxable Property (Sum of lines 11 & 27)						

Chapter 100 Report

- Chapter 100 assessed value is not included on the Form 11 and Form 11A.
- Schools are allowed to utilize the Chapter 100 assessed valuation to increase their bonding capacity.
 - Schools are allowed to bond up to 15% of their district's taxable tangible property.
- If the county assessor does not provide the information, please submit the document with a zero and indicate the assessed values were not provided.

	State Tax Commission of Missouri Chapter 100 Report
County assessed valuation report for return to the State Tax Commission after adjournment of the County Board of Equalization in 0 County for the year 2022.	
<p>Purpose of Information: Section 100.059, RSMo states that for purposes of determining the limitation of indebtedness of local government pursuant to Section 26 (b), Article VI, Constitution of Missouri, the current equalized assessed value of the property in an area selected for redevelopment attributable to the increase above the total initial equalized assessed valuation shall be included in the value of taxable tangible property as shown on the last completed assessment for state or county purposes. Additionally, the county assessor shall include the current assessed value of all property within the school district, community college district, or city in the aggregate valuation of assessed property entered upon the assessor's book and verified pursuant to Section 137.245, RSMo and such value shall be utilized for the purpose of the debt limitation on local government pursuant to Section 26(b), Article VI, Constitution of Missouri. This section of the statute is only applicable if the plan for the project is approved after August 28, 2003.</p>	
Assessed Valuation of all Chapter 100 Property for tax year 2022: \$ _____	
<p><input type="checkbox"/> I do hereby certify that the foregoing is a true, complete, and correct abstract of the taxable property in the said county, take from the Assessment Book for 2022.</p> <p>Enter your complete name, county name, and date as certification to this filing submission, attestir to the statement above.</p>	
Full Name	0
Title	0
County Name	0
Date	

Submission of the Aggregate Abstract Form 11, Form 11A, and Chapter 100 Report

- Print/save the forms in PDF format for electronic submission to the State Tax Commission.
- Email forms to stc@stc.mo.gov.
- Contact the Administrative Secretary for county specific questions.
Stacey Jacobs
573-751-1716
Stacey.Jacobs@stc.mo.gov

Assessed Valuations

- Why it is important to keep locally assessed and centrally assessed valuations separate?
 - When the STC compiles the annual report data at the end of each calendar year...
 - the locally assessed valuations are pulled from the Form 11A submitted by the counties (top section)
 - the centrally assessed valuations are pulled from the Original Assessment program (bottom section)
- These are combined to provide a total county assessed valuation.

State Tax Commission Annual Report - 2021				
Atchison County				
County Number: 3				
1. Residential			10,388,460	
2. Agricultural			26,367,564	
3. Commercial			53,911,602	
4. Forest Croplands			0	
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)			90,667,626	
6. Residential			18,852,674	
7. Agricultural			280,488	
8. Commercial			7,864,184	
9. Forest Croplands			0	
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)			26,997,346	
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)			117,664,972	
12. Horses, Mares, Geldings, Asses, Jennets and Mules			1,320	
13. Cattle			197,308	
14. Hogs			293,193	
15. Sheep and Goats			329	
16. Poultry			0	
17. All Other Livestock			4,310	
18. Total Assessed Valuation - Livestock (Lines 12 - 17)			496,460	
19. Farm Machinery			10,281,639	
20. Vehicles Including Recreational Vehicles			23,034,149	
21. Grain and Other Agricultural Crops			170,173	
22. Manufactured Homes Used as Dwelling Units			9,730	
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits			3,400	
24. Pollution Control Tools and Equipment			0	
25. All Other Tangible Personal Property			6,671,292	
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)			40,170,383	
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)			40,666,843	
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)			158,331,815	
	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Evergy Missouri West, Inc	10,117,579	1,047,550	11,165,129
2.	Mid American Energy Company	1,000,474	37,239	1,037,713
3.	Buckeye Pipe Line Transportation, LLC	180,472	869	181,341
4.	BNSF Railway Company	8,065,666	2,842,600	10,908,266
5.	CenturyLink Communications, LLC	11,745	22,532	34,277
6.	Fiber Four	17,383	0	17,383
7.	First Fiber Corporation	17,489	4,537	22,026
8.	Embarq Missouri, Inc	234,483	197,354	431,837
9.	IAMO Communications, Inc	470,064	111,000	581,064
10.	Rock Port Telephone Company	367,657	159,944	527,601
11.	Centrally Assessed Private Car (CAPCC) Companies	0	414,446	414,446
	TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	20,483,012	4,838,071	25,321,083
	TOTAL ASSESSED VALUATION FOR COUNTY			183,652,898

Utilization of the Form 11 and Form 11A Information

- **Missouri Association of Counties** - Used for classification of counties, appropriation of membership dues, etc.
- **County Employee's Retirement Fund** – Utilizes the data for auditing functions
- **Legislative Oversight Division and Senate Research** – Legislative utilizes for proposed legislation
- **University of Missouri** – Statistical information on web site
- **Department of Elementary and Secondary Education** – Utilizes the data as an audit function to compare with December 31st assessed valuations submitted by each County Clerk
- **State Auditor's Office** – Official classification of counties
- **Secretary of State's Office** - Publish in the Missouri Roster
- **Missouri State Library** - Statistical data

Utilization of the Form 11 and Form 11A Information

Department of Revenue

- **County Aid Road Trust (CART) Funds** – As mandated by Article IV, Section 30(a).1, Missouri Constitution (as amended 1979)
- Approximately \$110 million annually are disbursed to the counties
- CART Funds are apportioned on the basis of two factors
 - Half of the funds are credited on the ratio a county's road mileage bears to the total county road mileage in the unincorporated areas of the state (MoDOT)
 - Half of the funds are credited on the ratio that county rural land valuation bears to the rural land valuation of the entire state (STC's final reported assessed valuations)

Common Issues for 2022

- Be sure to include the locally assessed railroad and utility property on both the front and back of the Form 11/11A. Use the Schedule 14 as a check list for each company. Every number on that form belongs on the Form 11/11A.
- Include new construction on the back of the form from the locally assessed railroad and utility property. You can find this on Schedule 14, Line 17. The breakdown for rural or incorporated town lots will be included on the supporting forms and schedules.
- Locally Assessed Real Operating Property should match the Form 40. Review the Form 40 and supporting documentation when completing this block. This is over 50% of my contact to correct with clerks.
- Include vehicle counts and assessments from the locally assessed railroad and utility property. Schedule 16 provides the count and assessed valuation for vehicles.
- Keep data entry consistent. Example – if heavy machinery was included in Line 25 (all other tangible personal property), don't move it to Farm Machinery (Line 19).

State Tax Commission of Missouri
Administration

2022 Missouri State Clerk's Conference

Quarterly Reimbursement Form

Quarterly Reimbursement Form

- The Quarterly Reimbursement Form should be completed by the Clerk and submitted to the State Tax Commission on a quarterly basis.
- Quarters are based on the State's fiscal year

Quarter	Months	Due to STC
First Quarter	April – June	Due August 15 th -ish
Second Quarter	July – September	Due October 31 st
Third Quarter	October – December	Due January 31 st
Fourth Quarter	January – March	Due April 30 th

Quarterly Reimbursement Form

- The Quarterly Reimbursement workbook has been designed to make data entry easier. Utilizing the same workbook for the entire fiscal year will auto populate data across the multiple tabs of the workbook.
- The workbook contains the following tabs
 - Instructions
 - Reimbursable Expenses
 - Non-Reimbursable Expenses
 - April – June Data Entry
 - April – June Reimbursement
 - July – Sept Data Entry
 - July – Sept Reimbursement
 - Oct – Dec Data Entry
 - Oct – Dec Reimbursement
 - Jan – March Data Entry
 - Jan – March Reimbursement

Quarterly Reimbursement Form

- Once you have completed the April-June data entry tab, click on the April-June Reimbursement tab.
- In the upper left corner, select your county from the dropdown list. This will populate the correct parcel count and complete the proper calculations.
- Enter the total number of employees, not including the assessor on Row B.
- Enter any mileage and the county mileage reimbursement rate on Line 2.

MISSOURI STATE TAX COMMISSION QUARTERLY REIMBURSEMENT				
CERTIFIED COPY OF ASSESSING SALARIES, COSTS AND EXPENSES				
County -	<input type="text"/>	Calendar Quarter -	April 2022	to June 2022
COSTS				
<i>Complete Gray Highlighted Areas</i>				
NO. OF EMPLOYEES	SALARIES OF EMPLOYEES APPROVED IN ASSESSMENT MAINTENANCE PLAN			AMOUNT
A.	1	Assessor		\$0.00 A.
B.		Other Salaries (Assessor's staff, part time employees, temp agency, etc.)		\$0.00 B.
C.	1	Employee Fringe Benefits, (FICA, Lagers, S.S., Health, Unemployment, Medicare, etc.)		\$0.00 C.
OTHER COSTS AND EXPENSES APPROVED IN ASSESSMENT MAINTENANCE PLAN				
1	Expense and Equipment	Per Section 137.750, RSMo, cost and expenses which shall qualify for state reimbursement, but only if identified in the county maintenance plan and subsequently specifically approved by the state tax commission, shall include: salaries and benefits of data processing and legal personnel not directly employed by the assessor; computer software, hardware, and maintenance; any additional office space made necessary in order to carry out the county's maintenance plan; leased equipment; and aerial phtography.		\$0.00 1
2	Mileage Expense Only	Number of Miles	@ County Mileage Rate	2
Total Costs				\$0.00

Quarterly Reimbursement Form

- Once all entry has been completed on the data entry tab and on the form itself, the Calculations section will automatically calculate Lines 1-6.
- This only works as long as the county is selected at the top of the form for the April – June Reimbursement tab.**

CALCULATIONS						
1. Maximum Amt Reimbursable	Parcel Rate	\$3.30	Parcel Count	#N/A	#N/A	1
2. Total Costs in Previous Periods	(current fiscal year)			\$0.00		2
3. Total Reimbursement in Previous Periods	(current fiscal year)				\$0.00	3
4. Total Costs This Period				\$0.00		4
5. Total Costs to Date				\$0.00		5
6. Total Reimbursement This Period					#N/A	6

Quarterly Reimbursement Form

- The form is ready for signatures from the county officials – Assessor, Presiding Commissioner/Chief Executive, Accounting Officer and Clerk.
- Electronic seal or scanned seals are allowable. The scanned seal must be visible on the scan to be accepted.
- A PDF digital signature, displayed here, is also accepted.

CERTIFICATION		
In accordance with Section 137.750 RSMo, we certify that the salaries, costs, and expenses listed herein were incurred during the		
Calendar quarter April 2022 to June 2022 for County for the purpose of maintaining		
equalized assessed valuations under the assessment and equalization maintenance plan approved by the State Tax Commission of Missouri		
Signature of Assessor	Signature of County Presiding Comm / Chief Executive	Signature of Accounting Officer / County Clerk
In testimony whereof, I have hereunto set my hand and affixed the Seal of County at office in		
	County, Missouri, this the	day of 20 22
(SEAL - electronic seal or a dusted embossed seal may be used and scanned with all signatures)	County of	State of Missouri
	Signature of Clerk of the County Commission	
I hereby certify that the above expenditures have been compared to the budget included in the assessment and equalization maintenance		
plan and that the expenditures claimed are in general and reasonable compliance with said approval plan.		
Signature of Commissioner, State Tax Commission of Missouri		
RETURN TO	STATE OF MISSOURI, ASSESSMENT REIMBURSEMENT PROGRAM	
	STC@STC.MO.GOV	

Stacey Jacobs Digitally signed by Stacey Jacobs
Date: 2022.07.26 12:15:20 -05'00'

Quarterly Reimbursement Form

- Once the form is completed, all signatures have been applied, and the seal has been applied/affixed, scan all supporting documentation to be submitted with the reimbursement form. Please scan the supporting documentation in the order it is entered on the data entry tab.
- Submit the form and supporting documentation to stc@stc.mo.gov. If the file is too large to send via email, you can submit via FTP (<https://moftp.mo.gov>) or break into multiple emails.
- If you have any questions regarding the form please contact our office.
Misty Frank
573-751-1735
Misty.Frank@stc.mo.gov

Quarterly Reimbursement Form

- Once the form has been audited and signed at the State Tax Commission, payment is processed.
- If adjustments were made to the reimbursement, these are recorded and notes are provided on the reimbursement form page when sent back to the county.
- After you have reviewed the notes, update the corresponding quarter to ensure the workbook is correct and ready for the next quarter.

1	Expense and Equipment	Per Section 137.750, RSMo, cost and expenses which shall qualify for state reimbursement, but only if identified in the county maintenance plan and subsequently specifically approved by the state tax commission, shall include: salaries and benefits of data processing and legal personnel not directly employed by the assessor; computer software, hardware, and maintenance; any additional office space made necessary in order to carry out the county's maintenance plan; leased equipment; and aerial photography.			16269.15	\$18,329.97	1	
2	Mileage Expense Only	Number of Miles	1,462	@	\$0.490	County Mileage Rate	\$716.38	2
Total Costs					60270.84	\$62,331.66		
CALCULATIONS								
1.	Maximum Amt Reimbursable	Parcel Rate	\$3.30	Parcel Count	9635	31795.50	#N/A	1
2.	Total Costs in Previous Periods	(current fiscal year)			\$0.00			2
3.	Total Reimbursement in Previous Periods	(current fiscal year)				\$0.00		3
4.	Total Costs This Period				60270.84	\$62,331.66		4
5.	Total Costs to Date				60270.84	\$62,331.66		5
6.	Total Reimbursement This Period				30,135.42		#N/A	6
CERTIFICATION								

Signature of Commissioner, State Tax Commission of Missouri

Gary Romine Digitally signed by Gary Romine
Date: 2022.08.16 11:03:52 -05'00'

RETURN TO STATE OF MISSOURI, ASSESSMENT REIMBURSEMENT PROGRAM
STC@STC.MO.GOV

MO 869-1319 (Rev 06-2022)

RECEIVED
By M.F. at 9:07 am, Aug 16, 2022

****PLEASE SELECT YOUR COUNTY ON THE TOP LEFT OF THE FORM TO KEEP THE MATH ON THE BOTTOM POPULATING.**

Deducted 645.75 for future hotel stay
Deducted 600 for future schooling
Deducted 395.07 for future hotel
Deducted 420 for future conference fee.
please submit these charges after they have been attended.

REVIEWED
By M.F. at 9:22 am, Aug 16, 2022

Quarterly Reimbursement Form Common Errors

- Counties forget to select their county from the dropdown list on the April – June Reimbursement form. This is necessary for the proper parcel count to display and for the Calculations to work correctly.
- Counties forget to update their workbook if adjustments were made by the STC. Not updating the previous quarter with the STC adjustments will have all remaining quarters miscalculating the reimbursement amount.
- Future expenses are not allowed.
 - Examples: Assessors' Conference is in October, but the county paid for it in August/September. This cannot be reimbursed until the actual event has occurred; therefore, this expense should be on the October-December reimbursement.

Questions

