



STATE TAX COMMISSION OF MISSOURI
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Instructions — Aggregate Statement of Taxable Property

Locally Assessed Property Schedules

The Missouri State Tax Commission (Commission) is responsible for the valuation and assessment of the distributable commercial real and personal property of Centrally Assessed Railroad and Utility Companies (CARUC), the distributable personal property of Commercial Aircraft Owned by Airlines (CAOBA), Centrally Assessed Private Car Companies (PCC), and the personal property of Commercial Aircraft Owned by Others (CAOBO) in Missouri.

For these centrally assessed entities, the Aggregate Statement of Taxable Property, including the Locally Assessed Property Schedules, is used by the Commission to determine the fair market value of the property as of January 1 of the current year. Instructions for the Locally Assessed Property Schedules are outlined below.

Property used in the movement of services **should not be entered** on the Locally Assessed Property Schedules as it is considered distributable property (Sections 151.020.1(2), 153.032.1, 153.034.1, and 153.036.1 RSMo).

The term “local property” of a railroad company, telecommunications/telephone company, electric company and pipeline company includes **all real and tangible personal property** not used in the movement of services (Sections 151.020.1(3), 153.032.2, 153.034.2, and 153.036.2 RSMo).

Locally Assessed Property includes but is not limited to:

1. Office Buildings, Warehouses, Workshops, and the Equipment and Land associated with these;
2. Office Furniture, Office Equipment, and Office Fixtures;
3. Motor Vehicles;
4. Materials and Supplies;
5. Construction Work In Progress (CWIP).

OPERATING REAL PROPERTY: Line 1 through Line 3*

- (For Line 1 and Line 2, use Schedule 15OP, and for Line 3, use CWIP REAL Schedule)

Line 1

- **Office Buildings**: houses administrative personnel and/or customer service functions;
- **Storage Tanks, Loading/Unloading Facilities, and/or Generating Plant Structures**;
- **Warehouses** (storage facilities);
- **Workshops** (service centers): houses skilled technicians and/or maintenance functions; and
- **Land related to the above structures or facilities and/or land held for future use**

Line 2

- **CWIP Land**

Line 3

- **CWIP**

OPERATING TANGIBLE PERSONAL PROPERTY: Line 5 through Line 10*

- (For Line 5, use Schedule 16, and for Line 6 through Line 10, use TANGIBLE PERSONAL Property Declaration)

Line 5

- **Motor Vehicles** includes vehicles, trailers, boats, and motors requiring registration by the Missouri Department of Revenue

Line 6

- **Office Furniture, Office Fixtures, and Office Equipment** located at locally assessed structures or land in Line 1: Asset Class 00.11 (includes desks and files)

Line 7

- **Information Systems** located at locally assessed structures or land in Line 1: Asset Class 00.12 (includes computers and peripheral equipment, e.g. printers)

Line 8

- **Materials and Supplies**

Line 9

- **Other Personal Property** includes applicable work equipment and other general equipment located at locally assessed structures or land in Line 1

Line 10

- **CWIP**

NONOPERATING PROPERTY: Line 13 and Line 14

Line 13

- Real Property (use Schedule 15NP)
- CWIP Land (use Schedule 15NP)
- CWIP (use CWIP REAL)

Line 14

- Tangible Personal Property (use TANGIBLE PERSONAL Property Declaration)
- Motor Vehicles (use Schedule 16)
- CWIP (use TANGIBLE PERSONAL Property Declaration)

INSTRUCTIONS FOR THE LOCALLY ASSESSED PROPERTY SCHEDULES WORKBOOK:

Locally assessed property schedules and supporting documentation for each applicable county must be submitted by each centrally assessed railroad and utility company to the county assessor by April 1. The Original Assessment Section will send each company a Locally Assessed Property Schedules workbook at the beginning of each tax year, a copy is also available on the State Tax Commission website.

Locally Assessed Property Schedules identify **ALL** locally assessed property in the county that is **NOT** used in the movement of services. Do NOT send these schedules to a county when there is no locally assessed property in that county.

The tax year, the company’s account number, and the company’s name MUST be in the subject line of all email submissions.

An amendment should be dated and identified as such by including amendment or revision in the title of the document. The same procedure is used for submitting amendments as the submission of the original.

Retain a copy of the company’s original papers, amendments, and/or the Excel workbook(s) for the company’s work file.

Schedule 14 Page 1 Assessed Values of Locally Assessed Property is a summary of market values and assessed values of locally assessed property in the county, as of January 1.

- The Schedule 14 Page 1 worksheet includes both an Operating Property Section and a Nonoperating Property Section. Each section has both Real Property and Tangible Personal Property classifications. The county assessor provides a breakdown of the market value and assessed value (12 CSR 30-2.011).
- Select the applicable railroad or utility “Company Name” from the “Company Name” drop down menu. The Account Number will autofill in the space provided.
- Select the applicable “County Name” from the “County Name” drop down menu. The County Number will autofill in the space provided.
- The company must provide supporting schedules for each entry. For example, Schedule 14, Page 1, Line 1 requires the company to complete Schedule 15OP. This information is used by school officials, county officials, and state officials. The additional information for each entry, including “New Construction and Improvements” (NCI) on Schedule 14 Page 1, Line 17, must include:
 1. Original Cost
 2. Description of physical location and parcel number

☐ Schedule 14 Page 1, Line 17

Line 17: Enter the Original Cost for “New Construction and Improvements” (NCI) from Line 1, Line 3, and Line 13 on Schedule 14 Page 1, Line 17, if NCI existed on January 1. Land is not considered NCI.

☐ Schedule 14 Page 1, Line 18

Line 18: Use the checkbox on Line 18 to confirm the company has zero miles of line reported in the county and a Schedule 13 – County Apportionment has not been submitted, e.g., the company has no miles of line in the county but has vehicles registered in the county.

☐ Schedule 14 Page 1, Line 19 and Line 20 are reserved for the county assessor’s use only.

Schedule 14 Page 1, Line 19 and Line 20 (Original Submission)

Line 19 and Line 20: The company checks the “Filing Submitted by: Company” checkbox on Line 19 and the “Filing Tracker: Original Submission” checkbox on Line 20, for the company’s original submission of the Locally Assessed Schedules to the county assessor.

The county assessor will sign, type their name, or affix a digital signature, in the Signature Block and enter a date (in the format mm/dd/yyyy) in the Date Block to certify the county assessor’s estimation of market value of the locally assessed property (12 CSR 30-2.011).

Schedule 14 Page 1, Line 19 and Line 20 (Resubmission)

Line 19 and Line 20: The county assessor uses the filing checkboxes on Line 19 when there is a Resubmission filing. The county assessor will use the “Filing Tracker: Resubmission” checkbox on Line 20, to indicate a resubmission by the company or the county and will use either the “Filing Submitted by: Company” checkbox or “Filing Submitted by: County” checkbox.

The county assessor will sign in the Signature Block and enter a date in the Date Block to recertify, and will enter a number to the right of the “Filing Tracker: Resubmission Number:” checkbox, i.e., enter a “1” to indicate this is the first recertification after the company’s original filing, enter a “2” to indicate this is the second recertification after the company’s original filing, etc.

These parameters have been added to make clear to the county assessor, the county clerk, the company, and the Commission, the sequence of certifications.

- Schedule 14 Page 2:** This page is the company’s signed and dated affidavit.

The notary signature and stamp or seal should be affixed to the page and then submitted by the company to the county assessor with the company’s original submission of Locally Assessed Property Schedules and supporting documentation.

The company provides the company’s contact information at the bottom of the Schedule 14 Page 2. This information is for assisting the county assessor with inquiries on locally assessed property. Ensure that the company contact information is a direct number to company personnel with knowledge of the locally assessed property on the Locally Assessed Property Schedules.

- Schedule 15OP** worksheet identifies the locally assessed Real Operating Property in the county.

This worksheet may be designated either Real Operating Property (Schedule 14 Page 1, Line 1) or CWIP Land (Schedule 14 Page 1, Line 2), by using the appropriate checkbox in the upper right.

The total Market Value and the total Assessed Value of locally assessed Real Operating Property are summarized by the county assessor on Schedule 14 Page 1, Line 1.

The total Market Value and the total Assessed Value of locally assessed CWIP Land are summarized by the county assessor on Schedule 14 Page 1, Line 2.

Check the checkbox in the upper left if Original Costs are unknown.

The company should provide additional information for each entry. This information is used by school officials, county officials, and state officials. The additional information for each entry must include:

1. Original Cost
2. Description of physical location and parcel number

- Schedule 15NP** worksheet identifies the Real Nonoperating Property in the county.

This worksheet may be designated either Real Nonoperating Property (Schedule 14 Page 1, Line 13), or CWIP Land (Schedule 14 Page 1, Line 13), by using the appropriate checkbox in the upper right.

The total Market Value and the total Assessed Value of locally assessed Real Nonoperating Property and/or Nonoperating CWIP Land, are summarized by the county assessor on Schedule 14 Page 1, Line 13.

Check the checkbox in the upper left if Original Costs are unknown.

The company should provide additional information for each entry. This information is used by school officials, county officials, and state officials. The additional information for each entry must include:

1. Original Cost
2. Description of physical location and parcel number

CWIP REAL worksheet identifies CWIP classified as Real Property.

This worksheet may be designated either CWIP REAL – Operating Property (Schedule 14 Page 1, Line 3) or CWIP REAL – Nonoperating Property (Schedule 14 Page 1, Line 13), by using the appropriate checkbox in the upper right.

The total Market Value and the total Assessed Value of locally assessed “CWIP REAL” are summarized by the county assessor on Schedule 14 Page 1, Line 3 and/or Schedule 14 Page 1, Line 13.

The company should provide additional information for each entry. This information is used by school officials, county officials, and state officials. The additional information for each entry must include:

1. Original Cost
2. Description of physical location and parcel number

Schedule 16 worksheet identifies Vehicles, Trailers, Boats, and Motors that require registration by the Missouri Department of Revenue (MO DOR).

This worksheet may be designated either Operating Property (Schedule 14 Page 1, Line 5) or Nonoperating Property (Schedule 14 Page 1, Line 14), by using the appropriate checkbox in the upper right.

Enter each item’s descriptive information and the item’s Vehicle Identification Number (VIN). The total entry count should be entered in the VIN column of the worksheet in the first row after the last VIN entry.

The total Market Value and the total Assessed Value of locally assessed registered items are summarized by the county assessor on Schedule 14 Page 1, Line 5 and/or Line 14.

Check the checkbox in the upper left if Original Costs are unknown.

The company should provide additional information for each entry. This information is used by school officials, county officials, and state officials. The additional information for each entry must include:

1. Original Cost
2. Description of physical location

TANGIBLE PERSONAL Property Declaration identifies all locally assessed tangible personal property that does not require registration by the Missouri Department of Revenue (MO DOR).

This worksheet may be designated either Operating Property or Nonoperating Property, by using the appropriate checkbox in the upper right.

Check the checkbox in the upper left if Original Costs are unknown

Check the checkbox in the upper right if the year acquired is unknown.

The company should provide additional information for each entry. This information is used by school officials, county officials, and state officials. The additional information for each entry must include:

1. Original Cost
2. Description of physical location

Items on Schedule 14 Page 1, Lines 6, Line 7, Line 8, Line 9, Line 10 and Line 14, should have data entered as:

Office Furniture, Office Fixtures, and Office Equipment

The total Market Value and the total Assessed Value of locally assessed Office Furniture, Fixtures, and Equipment are summarized by the county assessor on Schedule 14 Page 1, Line 6 and/or Line 14.

Information Systems (Computers and Peripheral Equipment, e.g., Printers)

The total Market Value and the total Assessed Value of locally assessed Information Systems, such as Computers and Printers, are summarized by the county assessor on Schedule 14 Page 1, Line 7 and/or Line 14.

Materials and Supplies

The total Market Value and the total Assessed Value of locally assessed Materials and Supplies are summarized by the county assessor on Schedule 14 Page 1, Line 8 and/or Line 14.

❑ Other PERSONAL Property

The total Market Value and the total Assessed Value of locally assessed Other PERSONAL Operating Property are summarized by the county assessor on Schedule 14 Page 1, Line 9.

❑ CWIP PERSONAL

The total Market Value and the total Assessed Value of locally assessed CWIP PERSONAL Operating Property are summarized by the county assessor on Schedule 14 Page 1, Line 10.

❑ Nonoperating PERSONAL Property

The total Market Value and the total Assessed Value of locally assessed CWIP PERSONAL – Nonoperating Property and/or are PERSONAL Nonoperating Property are summarized by the county assessor on Schedule 14 Page 1, Line 14.

Assistance

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