

State Tax Commission of Missouri Original Assessment Outreach Training

https://stc.mo.gov https://moftp.mo.gov OriginalAssessment@stc.mo.gov

Original Assessment Process

Appraisal Process – A systematic and orderly approach by which the problem of real estate valuation is defined; the work necessary to solve the problem is planned; and the data involved is acquired, classified, analyzed and interpreted into an estimate of value.

Approaches to Value – The traditional methods or techniques by which market data may be processed into an indication of value. The three approaches to value include the; Cost Approach, Income Approach, and the Market Approach. **Cost Approach - Historical cost** should be the cost of the property when first put into service. Appraisers should inspect the balance sheet and subsidiary deprecation schedules of the centrally assessed company to ensure that the historical costs of all unitary property has been included. This is the reason that **historical** cost is **sometimes referred as book cost.** When possible, seek historical costs that come from independently audited financials.

2021 ABC Pizza	Account	1070056
Cost Approach		
Original Costs		
Telecommunications Plant In Service (Less CWIP)	53,908,644	
Construction Work in Progress (CWIP) (Betterment)	2,737,443	
Construction Work in Progress (CWIP) (Maintenance)	10,097	
Plant Acquisition Adjustment	0	
Materials and Supplies	1,273,859	
		57 000 040
Gross Plant in Service		57,930,043
Less: Accumulated Depreciation & Amortization	(27,131,269)	00 700 774
Indicated Value - Net Telecommunications Plant:		30,798,774
Adjustment Calculation	85.00%	
Indicated Value - Cost Approach:		26,178,958

Income Approach – Is the value that may be described as any method that converts future anticipated income into present value.

- Premised on the assumptions that investors buy and sell property based on the income it is expected to yield and that investors discount expected income at its attendant risk rate over its anticipated duration.
- For appraisal purposes, income is the anticipated net benefits a property will provide to its owners or users over time.

2021 ABC Pizza	a	Income A	pproach	Account 10	70056
		Income A	prouch		
Year Ending	NOI (After Taxes)	Change in Income	Performance Ratio	Net Property (Less CWIP)	
2015	3,024,393		11.80%	25,631,121	
2016	2,005,441	-33.69%	8.16%	24,584,552	
2017	3,875,873	93.27%	16.37%	23,679,821	
2018	2,722,239	-29.76%	11.63%	23,414,360	
2019	2,716,952	-0.19%	11.39%	23,858,480	
2020	2,255,441	-16.99%	7.63%	29,551,234	
Current Year Income				2,255,441	
Current Year Income Adju	usted for Five Year	Average Change	in Income	2,312,459	
Three Year Average Inco	me		2,564,877		
Three Year Weighted Ave	erage Income		2,487,078		
Three Year Average Perf	ormance Ratio Adji	usted Income		3,019,151	
Three Year Weighted Ave	erage Performance	Ratio Adjusted Ir	ncome	2,822,143	
Five Year Average Incom	e			2,715,189	
Five Year Weighted Aven	age Income			2,671,261	
Five Year Average Perfor	mance Ratio Adjus	sted Income		3,261,274	
Five Year Weighted Aven	age Performance F	Ratio Adjusted Inc	ome	3,142,281	
Correlated Incor	ne Stream:				2,487,000
		Adjustments	s to Income		
Adjustment for C	WIP			187,325	
Total Adjustments to Inco	me		187,325		
Total Income to Discount			2,674,325		
Discount Rate				11.50%	
Indicated Value	- Income Approac	:h:			23,255,000
					4

Market Approach – Stock and

Debt - The conceptual basis for the stock and debt indicator is that the total value of a firm's assets is equal to the total value of its liabilities and stockholders' equity.

- Firms purchase assets using equity or debt financing. Purchases of assets from internal cash flows are usually considered a contribution from existing shareholders.
- For firms that have publicly traded securities (stocks and bonds), market prices can be obtained for sales of fractional portions of these debt and equity securities.
- Accordingly, the market prices can be applied to the total group of securities to obtain the market value of the firms' assets.

2021 ABC Pizza	Market Approach Account 1070056
Stock	Market Value
Proprietary Capital	43,760,922
Total Stock	43,760,922
Operating Unit Allocation	100.00%
Stock Applicable to Operating Unit	43,760,922
Debt	
Total Debt and Other Obligations	7,268,511
Stock and Debt Applicable to Operating Unit	51,029,433
Operating Component	60.00%
Indicated Value - Market Approach:	30,617,660



Unit Market Value – The Whole Company

• \$26,200,000 – Determined from the three Approaches to Value.



Allocation to Missouri

- \$26,200,000 x 97.31870% = \$25,497,499
- The Allocation Percentage comes from 12 CSR 30-2.016.





State – Market Approach



State – Income Approach



State-Cost Approach



Local – Operating Property



Local – Construction Work in Progress



Remove Locally Assessed Operating Property

\$25,497,499 - \$3,925,914 = \$21,571,585
 (Missouri Distributable Market Value)

Examples of Locally Assessed Property:

- 1. Buildings and Land associated with local property
- 2. Office furniture, equipment and fixtures
- 3. Motor Vehicles
- 4. Materials and supplies
- 5. Construction-work-in-progress (CWIP)

Locally Assessed property is NOT used in the movement of services.

Missouri Statutes define Locally Assessed Real Property and Tangible Personal Property of Railroad and Utility Companies. The statutory references are: RSMo 151.020.3, 153.032.2, 153.034.2, and 153.036.2, Revised Statutes of Missouri.









State – Market Approach



State – Income Approach



State-Cost Approach



Local – Operating Property

Local – Construction Work in Progress



Local – Tangible Personal Property



State – Market Approach



State – Income Approach



State – Cost Approach





Slice the Missouri Distributable Market Value into Real Market Value and Personal Market Value

- Real Market Value;
 \$21,571,585 x 59.77% = \$12,893,336
 - \$12,893,336 x 32% = \$4,125,868 (Assessed Value Real)
- Personal Market Value;
 \$21,571,585 x 40.23% = \$8,678,249
 - \$8,678,249 x 33.33% = \$2,892,750 (Assessed Value Personal)
- \$4,125,868 + \$2,892,750 = \$7,018,618 (Total Missouri Assessed Value)



Slice the Missouri Assessed Value per Mile and the Distributable Assessed Value for each Missouri County

County Assessed Value (Distributable Assessed Value for Missouri County)

- Total Missouri Assessed Value x County Mileage Percentage (County miles / State miles)
- \$7,018,618 x 2.47768% = \$173,899



Unit Market Value

• \$26,200,000

Allocation to Missouri

• \$26,200,000 x 97.31870% = \$25,497,499

Remove Locally Assessed Operating Property

\$25,497,499 - \$3,925,914 = \$21,571,585 (Missouri Distributable Market Value)

Split the Missouri Distributable Market Value into Real Market Value and Personal Market Value

- Real Market Value; \$21,571,585 x 59.77% = \$12,893,336
 - \$12,893,336 x 32% = \$4,125,868 (Assessed Value Real)
- Personal Market Value; \$21,571,585 x 40.23% = \$8,678,249
 - \$8,678,249 x 33.33% = \$2,892,750 (Assessed Value Personal)
- \$4,125,868 + \$2,892,750 = \$7,018,618 (Total Missouri Assessed Value)
- County Apportionment (Missouri Assessed Value per Mile)
 - Total Missouri Assessed Value / Total Missouri Miles
 - \$7,018,618 / 799.94 = \$8,774 per mile

County Assessed Value (Distributable Assessed Value for Missouri County)

- Total Missouri Assessed Value x County Mileage Percentage (County miles / State miles)
- \$7,018,618 x 2.47768% = \$173,899 apportioned to county







State Tax Commission of P.O. Box 146, Jefferson Cl (573) 751-2414 email: OriginalAssessment@stc Tax Year: 2021	Missouri ity, MO 65102-0146 https://stc.mo.gov .mo.gov	6 Certification of Company Assessed Value County-District Summary					
Account Number: 1070056		Comp	any: ABC Pizz	a			
Total Assessed Value - Statewide:	7,018,618						
Total Miles or % - Statewide:	799.94						
Commercial Real Property \$ per Mile:	5,157.72						
Personal Property \$ per Mile:	3,616.21						
County Number: 26				Co	unty: Cole		
Taxing Jurisdiction	District	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value*		
1 COUNTY WIDE							
Dallas County Library	10-030-0001	19.82	102,226	71,673	173,899		
Dallas County Health	18-030-0001	19.82	102,226	71,673	173,899		
Dallas County-General Revenue	35-030-0000	19.82	102,226	71,673	173,899		
Dallas County-Road and Bridge	35-030-0000	19.82	102,226	71,673	173,899		
Dallas County-Senior Services	35-030-0000	19.82	102,226	71,673	173,899		









State Tax Commission of Missouri Original Assessment Outreach Training

https://stc.mo.gov https://moftp.mo.gov OriginalAssessment@stc.mo.gov

State Tax Commission Locally Assessed Property Schedules

State Tax Commission Locally Assessed Property Schedules

The Schedule 14 Page 2 is submitted only once by the Company when they submit the original Locally Assessed Property Schedules to the County Assessor.

The Company provides their contact information at the bottom of the Schedule 14 Page 2 for the County Assessor's use.

Tax Year: Company Nat	State Tax Com PO BOX 146 Jefferson City 573-751-2414 (email: Origina 2022	imission of Missouri , MO 65102-0146 (option 3) https://stc.mo. (Assessment@stc.mo.gov	gov / Assess Property NOT Use Ac	Sche sed Values of Locally ed in the Movement of count Number:	edule 14 Page 2 Assessed of Services			
Being duly sv	vorn, <mark>upon my o</mark> ath l	state that I am the			[title]			
of the company	ny and, that the foreg	going is the full, true and com	plete description and v	aluation of the propert	y of			
County of			County	Number				
and the vario	us taxing jurisdiction	is in the State of Missouri as o	of January 1,	2022				
Signature	8			Date				
Print Name								
		NOTARY INFORM	IATION:					
State of			County (or St. Louis City)					
Subscribed a	nd sworn to me, this		Notary Public Stamp or Embosser Seal					
	day of	[month]						
in the year]					
Notary Public	Signature		1					
My Commissi	ion Expires							
		COMPANY CONTACT I						
Name / Title								
Address 1								
Address 2								
City / State / ZIP								
Phone / Fax / Cell								
Email (Required)								
FILIN	IG REQUIREMENT	S (Sections; 151.020.1(3),	153.032.2, 153.034.	2, 153.036.2 RSMo)				
 The compar CWIP Real, a The Assessor Schedule 16 Commission 	ny must submit cop and Tangible Perso or must send a sigr 5, CWIP Real, and T n of Missouri on or	oies of Schedule 14 – Page nal Property on or before ed copy of Schedule 14 – 'angible Personal Property before April 20.	1 & Page 2, Schedu April 1. Page 1 & Page 2, Sch to the Company, Co	le 15NP & 15OP, Sch nedule 15NP & 15OP unty Clerk, and the	edule 16, ?, State Tax			

State Tax Commission Locally Assessed Property Schedules

The locally assessed property schedules have been incorporated into an Excel workbook. The Excel workbook consists of six worksheets. The company must submit locally assessed property schedules to the County Assessor by April 1.

FILING REQUIREMENTS (Sections; 151.020.1(3), 153.032.2, 153.034.2, 153.036.2 RSMo)

- The company must submit copies of Schedule 14 Page 1 & Page 2, Schedule 15NP & 15OP, Schedule 16, CWIP Real, and Tangible Personal Property on or before April 1.
- The Assessor must send a signed copy of Schedule 14 Page 1 & Page 2, Schedule 15NP & 15OP, Schedule 16, CWIP Real, and Tangible Personal Property to the Company, County Clerk, and the State Tax Commission of Missouri on or before **April 20**.

The Original Assessment Section can create the local property schedules in an expanded Excel workbook for a County Assessor that needs multiple pages for a company. Contact Stacey Cowan at 573-751-1708 or stacey.cowan@stc.mo.gov.

	STATE TAX COMMISSION	OF MISSOUR	रा	TAX YEAR								
so	HEDULE 14 Contact the Original Assessment Sect OriginalAssessment@stc.mo.gov or 57 Assessed Values of Locally Ass	tion for assistance 73-751-2414 (optio sessed Property	e at m 3)	2022								
	PAGE 1 NOT Used in the Movement	of Services										
CO	MPANY NAME:		ACCOUN	NT NUMBER:								
AB	C Company, Inc.	2	000	1030002								
CO	UNIY NAME:		COUN	I Y NUMBER								
Gree	ene		TO RE COMPLET	JS								
LINE NO,	DESCRIPTION	ORIGINAL COST	MARKET VALUE	ASSESSED VALUE								
RF	OPERATING PROPERTY: REAL: (Complete Schedule 150P and / or CWIP REAL))											
1	REAL Operating Property (Complete Schedule 150P)	440,000	748,200	249.399								
F	CWIP LAND (Complete Schedule 150P)	150,000	246,000	82,000								
1	CWIP (Complete CWIP REAL)	100,000	240,000	02,000								
-	Total REAL Operating Property	105,439	89,623	29,874								
4	(Sum of Line 1 through Line 3)	695,439	1,083,823	361,273								
TA	NGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERS	SONAL Property Dec	claration)									
5	MO DOR Registered Transportation Equipment (Complete Schedule 16)	349,478	322,100	107,367								
6	Office Furniture, Office Fixtures and Office Equipment	53,207	45,266	15,075								
7	Information Systems (Computers and Peripheral Equipment)	65,000	55,250	18,417								
8	Materials and Supplies	752,426	639,562	213,187								
9	Other TANGIBLE PERSONAL Property	827,195	703,116	234,372								
10	CWIP PERSONAL	105,439	89,623	29.874								
11	Total TANGIBLE PERSONAL Operating Property (Sum of Line 5 through Line 10)	2,152,745	1,854,917	618,292								
12	Total Operating Property (Sum of Line 4 and Line 11)	2,848,184	2,938,740	979,565								
	NONOPERATING PROPE	RTY:										
13	Total REAL Nonoperating Property (Complete Schedule 15NP and / or CWIP REAL)	11,175	10,300	3,296								
14	Total TANGIBLE PERSONAL Nonoperating Property (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)	109,059	92,700	30,900								
15	Total Nonoperating Property (Sum of Line 13 and Line 14)	120,234	103,000	34,196								
	TOTAL COUNTY PROPE	RTY:										
16	Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	2,968,418	2,949,040	1,013,761								
17	New Construction and Improvements for REAL Property (No Land)											
18	Company should check here when a Schedule 13, County Apportion	onment, is not filed	with the county c	lerk								
19	Assessor Signature Block:	Filing Submi	tted by:	Company Assessor								
	Filing Tracker	Date Block	10									
20	☑ Original Submission	Da	te Submitted:	4/20/2022								
_												

SCH	EDULE 150P	known	ŝ	Contact the Origi OriginalAssessme Attachment to S	COMMISSI nal Assessment ent@stc.mo.gov Schedule 14 Pa	ON C Section or 573-1 age 1,	oF MISS for assistan 751-2414 (opt Line 1 or Li	OURI ce at tion 3) ne 2	ichedule 14 F	Page 1, Line	e 1 (Excl	Udes CV	TAX YEAR 2022
COMPANY NAME: ABC Company, Inc. COUNTY NAME: Greene				REAL Op	REAL Operating Property - LINE 1								NT NUMBER: 1030002 TY NUMBER: 39
LINE		RUE DINOS	COMPANY'S				TC	BE CO	MPLETED BY	ASSESSO	R		
NO.	LEGAL DESCRIPTION	INPROVEMENTS, AND LAND	ACCOUNT	ORIGINAL COST	MARKET VALUE	RU	RAL LOTS AV	TO	(q)	COM AV	AGR AV	RES AV	ASSESSED VALUE
	Office Building	Building	22040101		151				156,066	1.07			
4	123 Main Street	2000 0.000				COM		COM	156,066	156,066			1
	Springfield			010000		AGR		AGR					
_	1.522			300,000	468,200	RES		RES	03 333				156,066
	123 Main Street	Land	22040102			COM		CON	93,333		1		
2	Springfield					ACR		ACR	55,555	93,333	-	1	
	Sec. 3. 4			140,000	280,000	RES		RES					93,333
						COM		COM			1		1
3						AGR		AGR					1
						RES		RES	1				
						-		0.011			_		
4						COM	-	COM			-	-	
						AGR		AGR			L	-	
-		-				ALS.		INE'S	-			<u> </u>	
1152						COM		COM	2	-	1	2	1
5						AGR		AGR				1	1
						RES		RES					1
6	Total: Sheet	1		440,000	748,200				249,399	249,399			249,399

		STATE TAX COMMISSION	OF MISSOUR	21	TAX YEAR
so	HEDULE 14	Contact the Original Assessment Sect OriginalAssessment@stc.mo.gov or 57	tion for assistance 3-751-2414 (optio	e at n 3)	2022
	PAGE 1	Assessed Values of Locally Ass NOT Used in the Movement	of Services		
CO	MPANY NAME:	Kor observation motorinant	0100111000	ACCOUN	NT NUMBER:
AB	C Company, In	с.	l.		1030002
CO	UNTY NAME:		12	COUN	TY NUMBER:
Gree	ene				39
LINE NO,		DESCRIPTION	ORIGINAL COST	TO BE COMPLET MARKET VALUE	ED BY ASSESSOR ASSESSED VALUE
		OPERATING PROPERT	ΓY:		
RE	AL: (Complete Schedu	ule 150P and / or CWIP REAL))			
1	REAL Operating Prope	arty (Complete Schedule 150P)	440,000	748 200	249,299
2	CWIP LAND (Complete	Schedule 150P)	150,000	246,000	82,000
3	CWIP (Complete CWIP	REAL)	105,439	89,623	29,874
4	Total REAL Operating (Sum of Line 1 throug) Property (h Line 3)	695,439	1,083,823	361,273
TA	NGIBLE PERSONAL:	Complete Schedule 16 and / or TANGIBLE PERS	ONAL Property Dec	laration)	
5	MO DOR Registered T	ransportation Equipment (Complete Schedule 16)	349,478	322,100	107,367
6	Office Furniture, Office	e Fixtures and Office Equipment	53,207	45,266	15,075
7	Information Systems (Computers and Peripheral Equipment)	65.000	55,250	18,417
8	Materials and Supplier		752.426	639,562	213,187
9	Other TANGIBLE PER	SONAL Property	827,195	703.116	234.372
10	CWIP PERSONAL		105,439	89,623	29,874
11	Total TANGIBLE PERS (Sum of Line 5 through	ONAL Operating Property Line 10)	2,152,745	1,854,917	618,292
12	Total Operating Prop (Sum of Line 4 and Li	arty ne 11)	2,848,184	2,938,740	979,565
		NONOPERATING PROPE	RTY:		
13	Total REAL Nonoperating (Complete Schedule 15N	g Property P and / or CWIP REAL)	11,175	10,300	3,296
14	Total TANGIBLE PERSON (Complete Schedule 16 a	NAL Nonoperating Property nd / or TANGIBLE PERSONAL Property Declaration)	109,059	92,700	30,900
15	Total Nonoperating P (Sum of Line 13 and L	roperty ine 14)	120,234	103,000	34,196
		TOTAL COUNTY PROPE	RTY		
16	Total Operating and N (Sum of Line 12 and L	lonoperating Property ine 15)	2,968,418	2,949,040	1,013,761
17	New Construction and	Improvements for REAL Property (No Land)			
18	Company should o	heck here when a Schedule 13, County Apportio	onment, is not filed v	with the county c	lerk
19	Assessor Signatur	e Block:	Filing Submi	tted by:	Company
	- V prote pe	uy	D : Di	2	Assessor
20	Filing Tracker:	sion 🛛 Resubmission Number:	Date Block: Dat	e Submitted:	4/20/2022
L	A STATE OF A STATEMENT				

-				TATE TAX	Commissi	ON C	F MISS	OURI					TAX YEAR
SCH	EDULE 150P			Contact the Origi OriginalAssessm Attachment to	Contact the Original Assessment Section for assistance at DriginalAssessment@stc.mo.gov or 573-751-2414 (option 3) Attachment to Schedule 14 Page 1, Line 1 or Line 2								2022
Original Cost: Unknown COMPANY NAME: I ABC Company, Inc. COUNTY NAME: Greene				REAL Operating Property - LINE 2				Schedule 14 Page 1, Line 1 (Excludes CWP LAND) Schedule 14 Page 1, Line 2 (CWIP LAND ONIY) ACCOUNTY NUMBER 1030002 COUNTY NUMBER 33					
LINE NO.	UNIFORM PARCEL NUMBER OR LEGAL DESCRIPTION (a)	BUILDINGS, IMPROVEMENTS, AND LAND (b)	COMPANY'S ACCOUNT (c)	ORIGINAL COST	MARKET VALUE	TO BE COMPLETED BY RURAL LOTS AV (f)		Y ASSESSO COM AV (h)	R AGR AV (i)	RES AV	ASSESSED VALUE		
1	Land 311 Campbell Street Springfield	Land	22040102	150.000	246.000	COM AGR		COM AGR	82,000 82,000	82,000			82.000
2				130,000	240,000	COM		COM					02,000
3						COM AGR		COM AGR					
4						RES COM AGR		COM AGR					
5						COM AGR		COM AGR					
6	Total: Sheet	1		150,000	246,000	RES		RES	82,000	82,000			82,000

	STATE TAX COMMISSION C	F MISSOUR	र।	TAX YEAR
SC	HEDULE 14 Contact the Original Assessment Section OriginalAssessment@stc.mo.gov or 573 Assessed Values of Locally Asse	on for assistance -751-2414 (optio ssed Property	e at en 3)	2022
00	NOT Used in the Movement o	f Services	1000	
	C Company Inc		ACCOU	1030002
AD	UNTY NAME		COUN	TV NUMBER
Gree			COON	30
- m	anter 17 de carácter a deserá da	Concerning and	TO BE COMPLET	ED BY ASSESSOR
80,	DESCRIPTION	ORIGINAL COST	MARKET VALUE	ASSESSED VALUE
	OPERATING PROPERT	Y:		
RE	AL: (Complete Schedule 150P and / or CWIP REAL))			
1	REAL Operating Property (Complete Schedule 150P)	440,000	748,200	249,399
2	CWIP LAND (Complete Schedule 150P)	150 000	246 000	82 000
3	CWIP (Complete CWIP REAL)	105,439	89,623	29,874
4	Total REAL Operating Property	1 22 21 22 2	11/2002022	1000 200
TA	(Sum of Line 1 through Line 3) NGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSO	695,439	1,083,823	361,273
5	MO DOR Registered Transportation Equipment (Complete Schedule 16)	240 470	222 400	107 267
6	Office Furniture, Office Fixtures and Office Equipment	53 207	45 266	15 075
7	Information Systems (Computers and Peripheral Equipment)	65,000	55 250	18 417
8	Materials and Supplies	752 426	639 562	213 187
9	Other TANGIBLE PERSONAL Property	827 195	703 116	234 372
10	CWIP PERSONAL	105,439	89.623	29,874
11	Total TANGIBLE PERSONAL Operating Property (Sum of Line 5 through Line 10)	2,152,745	1,854,917	618,292
12	Total Operating Property (Sum of Line 4 and Line 11)	2,848,184	2,938,740	979,565
	NONOPERATING PROPER	RTY:		
13	Total REAL Nonoperating Property (Complete Schedule 15NP and / or CWIP REAL)	11,175	10,300	3 296
14	Total TANGIBLE PERSONAL Nonoperating Property (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)	109,059	92,700	30,900
15	Total Nonoperating Property (Sum of Line 13 and Line 14)	120,234	103,000	34,196
	TOTAL COUNTY PROPER	TY		
16	Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	2,968,418	2,949,040	1,013,761
17	New Construction and Improvements for REAL Property (No Land)			
18	Company should check here when a Schedule 13, County Apportion	ment, is not filed v	with the county o	lerk 🛛
	Assessor Signature Block:	Filing Submi	tted by:	Company
19	Monte Pay			Assessor
20	Filing Tracker:	Date Block:		40000000
	Contraction Contraction Number:	Da	te Submitted:	4/20/2022

-												_	
			5	STATE TAX	COMMISSI	ONC	oF Misso	URI					TAX YEAR
CWI	PREAL			Contact the Origi	inal Assessment	Section	for assistanc	e at					2022
				Attachment to S	Anginan-ssessment@steamo.gov or pro-roinz414 (option a)								
1				Attachment to s	Scheuule 14 Fa	ge i, L	Ine 3 of Line		Sebedule 14	Deno 1 Lino	2 (Eval	udee CV	
1									Schedule 14 P	Page 1 Line	13 (Exc	ludes CV	
co	MPANY NAME:			CW/ID P		or L II	UE 12			age i, ante	A	CCOUN	T NUMBER
A	BC Company,	Inc.		CWIFK	EAL - LINE J		VE IJ						1030002
COUNTY NAME:				(Constru	Iction work I	1 Pro	gress)					COUN	TY NUMBER:
Gree	ene			[Does n	ot include CV	NIP L	AND]						39
		-		i	P7		TO	BECC	MPLETED BY	Y ASSESSO	R		
LINE	UNIFORM PARCEL NUMBER OR LEGAL DESCRIPTION	BUILDINGS, IMPROVEMENTS, AND LAND		ORIGINAL COST	MARKET VALUE	RU	RAL LOTS AV	TO	WN LOTS AV	COM AV	AGR AV	RES AV	ASSESSED VALUE
110.	(a)	(b)	TAX DISTRICT	(d)	(e)		(f)		(g)	(h)	(i)	(j)	(k)
	Republic, City	Building	065				-	1	1,451				
1						COM		COM	1,451	1,451			
÷.				170.000		AGR		AGR					0.000
			-	5,333	4,533	RES		RES					1,451
	Willard, Rural	Building	010			0.014	3,316	0.011					
2						ACR	3,310	ACP		3,316	-	-	
				12 193	10 364	RES		RES					3 3 1 6
	Willard, City	Building	180						20,766			L	0,010
	8.5	Dunung	100			COM		COM	20,766	20,766			
3						AGR		AGR				T	
				76,346	64,894	RES		RES					20,766
	Walnut Grove	Building	155						926				
4						COM		COM	926	926			
						AGR		AGR					
	Charles I. David			3,404	2,893	RES	0.445	RES				<u> </u>	926
	otranoro, Rurai	Building	150			COM	3,415	COM		2.445			
5						AGR	3,415	AGR		3,415		1	
				8 163	6 939	RES		RES			-	-	3 415
	1001010-000	1		6,105	0,000							<u> </u>	0,410
6	Total: Sheet	1		105,439	89,623		6,731		23,143	29,874			29,874
						-		-				-	
7	Total: Sheet 1	4					2000					1	
1	through Sheet	1		105,439	89,623	1	6,731		23,143	29,874			29,874

	STATE TAX COMMISSION	OF MISSOUR	રા	TAX YEAR		
SC	HEDULE 14 Contact the Original Assessment Secti OriginalAssessment@stc.mo.gov or 57 Assessed Values of Locally Asse	on for assistance 3-751-2414 (optionseries	e at en 3)	2022		
	PAGE 1 NOT Used in the Movement of	of Services				
CO	MPANY NAME:		ACCOUN	NT NUMBER:		
AB	C Company, Inc.			1030002		
CO	UNTY NAME:	Ĩ	COUN	TY NUMBER:		
Gree	ene		TO DE COMPLET	39		
LINE NO	DESCRIPTION	ORIGINAL COST	MARKET VALUE	ASSESSED VALUE		
	OPERATING PROPERT	Y:				
RE	AL: (Complete Schedule 150P and / or CWIP REAL))		-			
1	REAL Operating Property (Complete Schedule 150P)	440,000	748,200	249,399		
2	CWIP LAND (Complete Schedule 15OP)	150,000	246,000	82,000		
3	CWIP (Complete CWIP REAL)	105,439	89,623	29,874		
4	Total REAL Operating Property	V 92220000	0.0000000000	10000000		
TA	(Sum of Line 1 through Line 3) NCIBLE DERSONAL: (Complete Schedule 16 and (or TANCIBLE DERS)	695,439	1,083,823	361,273		
5	MO DOR Registered Transportation Equipment (Complete Schedule 16)	240.470	222.400	407.207		
6	Office Furniture. Office Fixtures and Office Equipment	52 207	45 266	107,367		
7	Information Systems (Computers and Paripheral Equipment)	55,207	40,200	10,075		
0	Information oyacana (Computers and Peripheral Equipment)	65,000	55,250	18,417		
0	materials and ouppres	752,426	639,562	213,187		
9	Other TANGIBLE PERSONAL Property	827,195	703,116	234,372		
10	CWIP PERSONAL	105,439	89,623	29,874		
11	(Sum of Line 5 through Line 10)	2,152,745	1,854,917	618,292		
12	Total Operating Property (Sum of Lins 4 and Line 11)	2,848,184	2,938,740	979,565		
	NONOPERATING PROPE	RTY:				
13	Total REAL Nonoperating Property Complete Schedule 15NP and for CMIP REAL	11 175	10 200	2 296		
	Total TANGIBLE PERSONAL Nonoperating Property	11,173	10,500	3,200		
14	(Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)	109,059	92,700	30,900		
15	Total Nonoperating Property (Sum of Line 13 and Line 14)	120,234	103,000	34,196		
	TOTAL COUNTY PROPER	RTY:		Mutocooke		
16	Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	2,968,418	2,949,040	1,013,761		
17	New Construction and Improvements for REAL Property (No Land)					
18	Company should check here when a Schedule 13, County Apportion	nment, is not filed	with the county c	lerk		
19	Assessor Signature Block:	Filing Submitted by: Company				
	Worke Ray			Assessor		
20	Filing Tracker:	Date Block:				
	Original Submission Resubmission Number:	Da	te Submitted:	4/20/2022		

Sch	edule 16 Original Cost: Unk	nown	S Cor Orig	TATE ntact th inalAss Attac	TAX COMMISSIC e Original Assessment sessment@stc.mo.gov of hment to Schedule 14 Pa	ON OF N Section for or 573-751- age 1, Line	ISSOURI assistance a 2414 (option 5 and Line 14	it 3) I	☐ Schedule 14	Page 1, Line 14 Page 1, Line 5	TAX YEAR 2022	
ABC Company, Inc. COUNTY NAME: Greene					Requiring Registra Department of Reven	tion by the ue (MO DC	Missouri DR) - <u>LINE 5</u>			COU	1030002 NTY NUMBER: 39	
F	10								TO B		BE COMPLETED BY ASSESSOR	
LINE NO.	LOCATION OF PROPERTY (GROUP BY LOCATION)	TAX DISTRICT	COUNT	YEAR	MAKE AND MODEL AND DESCRIPTION	IDEN N	EHICLE TIFICATION UMBER (VIN)	LEASED OR OWNED (L or 0)	ORIGINAL COST	MARKET VALUE	ASSESSED VALUE	
	(a)	(b)	(c)	(d)	(e) (f)		(g)	(h)	(i)	(i)		
1	Ash Grove	005	1 TRUCK	2014	FORD550 1FDUF5HY6EEA62421		0	27,939	25,750	8,583		
2	Ash Grove	005	1 TRUCK	2,021	Freightliner M2106	reightliner M2106 3ALACYD29MDMK4901		0	81,375	75,000	25,000	
3	Ash Grove	005	1 TRUCK	2,012	Intrnationl 4300	3HAMMA	ANCL549734	0	16,546	15,250	5,083	
4	Republic	065	1 TRUCK	2,014	F150	1FTMF1C	M9EKD92590	0	10,172	9,375	3,125	
5	Ash Grove	005	1 TRUCK	2,020	Freightliner M2106	3ALHCY	023LDLS7576	0	<mark>81,375</mark>	75,000	25,000	
6	Republic	065	1 TRUCK	2,014	F150	1FTMF10	M83FC50126	0	10,091	9,300	3,100	
7	Republic	065	1 TRUCK	2,019	Ford F150 RC 4x4	1FTEX1E	17KFC88253	0	31,112	28,675	9,558	
8	Republic	065	1 TRUCK	2,016	Ford 550 4x4	1FDUF5H	Y6GEB34981	0	33,906	31,250	10,417	
9	Republic	065	1 TRUCK	2,014	FrtInr M2106	1FVACYO	Y3EHFL7246	0	28, <mark>4</mark> 81	26,250	8,750	
10	Republic	065	1 TRUCK	2,014	Frtinr M2106	1FVACXE	TOEHFT2504	0	28,481	26,250	8,750	
11							Total Sheet	1	<mark>349,4</mark> 78	322, <mark>10</mark> 0	107,367	

	STATE TAX COMMISSION O	F MISSOUR	રા	TAX YEAR		
SC	HEDULE 14 Contact the Original Assessment Sectio	n for assistance	e at	2022		
	Assessed Values of Locally Asses	ssed Property	in 3)			
co	NOT Used in the Movement of	Services	ACCOUR			
AB		10300				
CO	UNTY NAME:	COUNTY NUMBER				
Gree	ne			39		
LINE NO,	DESCRIPTION	ORIGINAL COST	TO BE COMPLET MARKET VALUE	ED BY ASSESSOR ASSESSED VALUE		
	OPERATING PROPERTY	/:				
RE	AL: (Complete Schedule 150P and / or CWIP REAL))					
1	REAL Operating Property (Complete Schedule 150P)	440,000	748,200	249,399		
2	CWIP LAND (Complete Schedule 150P)	150,000	246,000	82,000		
3	CWIP (Complete CWIP REAL)	105,439	89,623	29,874		
4	Total REAL Operating Property (Sum of Line 1 through Line 3)	COE 400	4 000 000	204 070		
TA	NGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSO	NAL Property De	1,083,823 claration)	361,273		
5	MO DOR Registered Transportation Equipment (Complete Schedule 16)	349 478	322 100	107 367		
6	Office Furniture, Office Fixtures and Office Equipment	53 207	45,266	15.075		
7	Information Systems (Computers and Peripheral Equipment)	65.000	55 250	18 417		
8	Materials and Supplies	752 426	639.562	213 187		
9	Other TANGIBLE PERSONAL Property	827 195	702 116	224 272		
10	CWIP PERSONAL	405 420	00,000	204,072		
	Total TANGIBLE PERSONAL Operating Property	105,435	63,623	23,674		
11	(Sum of Line 5 through Line 10)	2,152,745	1,854,917	618, <mark>2</mark> 92		
12	Total Operating Property (Sum of Line 4 and Line 11)	2 848 184	2 938 740	979 565		
		TV:				
12	Total REAL Nonoperating Property					
13	(Complete Schedule 15NP and / or CWIP REAL)	11,175	10,300	3,296		
14	(Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)	109,059	92,700	30,900		
15	Total Nonoperating Property (Sum of Line 13 and Line 14)	120 234	103 000	34 196		
		TV-				
10	Total Operating and Nonoperating Property					
10	(Sum of Line 12 and Line 15)	2,968,418	2,949,040	1,013,761		
17	New Construction and Improvements for REAL Property (No Land)					
18	Company should check here when a Schedule 13, County Apportion	ment, is not filed	with the county c	lerk		
	Assessor Signature Block:	Filing Submi	tted by:	Company		
19	Monte Ray		I	Assessor		
20	Filing Tracker:	Date Block:				
20	☑ Original Submission	Da	te Submitted:	4/20/2022		

PER	RSONAL Property Contact the Original Assessment Section for assistance at											
		A	Ori ttachment t	ginal. o Sch	Assessment@stc.mo.gov or 57 edule 14 Page 1, Line 6 , Line 7	3-751-2414 (option 3) , Line 8, Line 9, Line 1	10, and I	Line 14		2022		
	Original Cost: Unk	nown				0		Year Acquir	ed: First Prior Ye ACCOL	ar Assignment		
	BC Company, Ir UNTY NAME:	Ompany, Inc. PERSONAL Property Declaration YNAME LINE 6 to LINE 10, and Line 14 COUNTY NU							1030002 NTY NUMBER: 30			
									TO BE COMPLET	TED BY ASSESSOR		
LINE NO.	LOCATION OF PROPERTY (GROUP BY LOCATION)	YEAR ACQUIRED	TAX DISTRICT	QTY	DESCRIPTION	ENTER LINE NO. FROM SCHEDULE 14 PAGE 1	LEASED OR OWNED (L or O)	ORIGINAL COST	MARKET VALUE	ASSESSED VALUE		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)		
1	Republic, City		065		Office Furniture and Equipment	6	0	53,207	45,226	15,075		
2	Willar <mark>d, Ru</mark> ral	1	010		nformation Systems	7	0	65.000	55.250	18.417		
3	Willard, City		180		Materials and Supplies	8	0	752.426	639.562	213,187		
4	Walnut Grove		155		Other General Equipment	9	0	827.195	703.116	234.372		
5	Strafford, Rural	l	150		CWIP-Personal	10	0	105,439	89,623	29,874		
6	Republic, City		065		CWIP-Personal - Non-operating	14	0	109,059	92.700	30,900		
7												
8												
9												
10												
11						Total Sheet	1	1,912,326	1,625,477	<mark>5</mark> 41,826		

	STATE TAX COMMISSION	OF MISSOUR	રા	TAX YEAR
so	CHEDULE 14 Contact the Original Assessment Se OriginalAssessment@stc.mo.gov or 5 Assessed Values of Locally As	ction for assistance 573-751-2414 (options sessed Property	e at en 3)	2022
00	NOT Used in the Movemen	t of Services	ACCOUNT	
	C Company Inc		ACCOU	1030002
CO	UNTY NAME		COUN	TY NUMBER
Gree	ene			39
LINE	DESCRIPTION	ODICINAL COST	TO BE COMPLET	ED BY ASSESSOR
HO,	DESCRIPTION	UNIGINAL COST	MARKET VALUE	ASSESSED VALUE
	OPERATING PROPER	RTY:	er etak mariki	
RE	EAL: (Complete Schedule 150P and / or CWIP REAL))			
1	REAL Operating Property (Complete Schedule 150P)	440,000	748,200	249,399
2	CWIP LAND (Complete Schedule 150P)	150,000	246,000	82,000
3	CWIP (Complete CWIP REAL)	105,439	89,623	29,874
4	Total REAL Operating Property (Sum of Line 1 through Line 3)	COE 420	4 002 022	264 272
TA	NGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PER	SONAL Property De	1,083,823 claration)	361,273
5	MO DOR Registered Transportation Equipment (Complete Schedule 16)	349.478	322,100	107.367
6	Office Furniture, Office Fixtures and Office Equipment	53 207	45 266	15 075
7	Information Systems (Computers and Peripheral Equipment)	65,000	55 250	19 417
8	Materials and Supplies	752 426	C20 5C2	242 407
9	Other TANGIBI E PERSONAL Property	752,426	000,002	213,107
10	CWIP PERSONAL	827,195	703,116	234,372
10	Total TANGIBLE PERSONAL Operating Property	105,439	89,623	29,8/4
11	(Sum of Line 5 through Line 10)	2,152,745	1,854,917	618,292
12	Total Operating Property (Sum of Line 4 and Line 11)	2,848,184	2,938,740	979,565
	NONOPERATING PROF	ERTY:		
13	Total REAL Nonoperating Property	11.175	40.000	
	Total TANGIBLE PERSONAL Noncoerating Property	11,1/5	10,300	3,296
14	(Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)	109,059	92,700	30,900
15	Total Nonoperating Property (Sum of Line 13 and Line 14)	120,234	103,000	34,196
	TOTAL COUNTY PROP	ERTY:		
16	Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	2,968,418	2,949,040	1,013,761
17	New Construction and Improvements for REAL Property (No Land)			
18	Company should check here when a Schedule 13, County Apport	ionment, is not filed	with the county o	:lerk
	Assessor Signature Block:	Filing Submi	tted by:	Company
19	Monte Pay			Assessor
20	Filing Tracker:	Date Block:		
20	Original Submission Resubmission	Da	te Submitted:	4/20/2022

			6		Countroom		- Miee						TAX VEAD
			5	Contact the Origi		Section	for accistan	OURI					TAA TEAK
SCH	EDULE 15NP			OriginalAssessm	ent@stc.mo.gov	or 573-7	51-2414 (opt	ion 3)					2022
				Attachmen	t to Schedule 1	4 Page	e 1, Line 13						
								1	Schedule 14 F	Page 1, Line	13 (Exc	ludes C	WIP LAND)
	Original Cost: Un	known							schedule 14 H	age 1, Line	13 (CW	IP LAN	(Only)
co	MPANY NAME:										A	CCOU	NT NUMBER:
AL				REAL Nonoperating Property - LINE 13								COLIN	1030002
Gree						100 Y 10						COON	T NOWDER.
orce	inc							_					55
LINE	UNIFORM PARCEL NUMBER OR	BUILDINGS.		and the second second second			TO) BE COMPLETED BY ASSESSOR				r.	-
NO.	LEGAL DESCRIPTION	IMPROVEMENTS, AND LAND	TAY DISTRICT	ORIGINAL COST	MARKET VALUE	RU	RAL LOTS AV	TO	WN LOTS AV	COM AV	AGR AV	RES AV	ASSESSED VALUE
	Tract 75'x75' SE	(0)	010 Groope P4	(4)	(e)		(1)	-	3,296	(h) (i) (j		0)	(K)
	Corner SE1/4 SE1/4		WI			COM		COM	3,296	3,296			
1	in 17-20- 23 98-50-		VVL			AGR	-	AGR				12 - L	1 1
	500-025			11,175	10,300	RES		RES			0		3,296
2						COM	-	COM					
-						AGR		AGR					
_					3	RES		RES	0				
						0.014	1	0.014					
3						AGR		AGR			-	r –	1
						RES	2	RES	1	<u></u>	L		
-													
4						COM		COM					1
						AGR		AGR					1
						RES		RES					
5						COM		COM			-	-	
						AGR		AGR					ł
-						RES		RED				-	
6	Total: Sheet	1		11,175	10,300				3,296	3,296			3,296
7	Total: Sheet 1 through Sheet	1		11,175	10,300				3,296	3,296			3,296

		STATE TAX COMMISSION	OF MISSOUR	21	TAX YEAR					
SC	HEDULE 14	Contact the Original Assessment Sect	tion for assistance	at	2022					
		OriginalAssessment@stc.mo.gov or 57 Assessed Values of Locally Ass	73-751-2414 (optio sessed Property	n 3)	LVLL					
	PAGE 1	NOT Used in the Movement	of Services							
CO	MPANY NAME:			ACCOUN	IT NUMBER:					
AB	C Company, In	С.	103							
Gree			COONTING							
UIC			TO BE COMPLETED BY ASSESSOR							
10		DESCRIPTION	ORIGINAL COST	MARKET VALUE	ASSESSED VALUE					
		OPERATING PROPER	TY:							
RE	AL: (Complete Sched	ule 150P and / or CWIP REAL))								
1	REAL Operating Prop	erty (Complete Schedule 150P)	440,000	748,200	249,399					
2	CWIP LAND (Complete	e Schedule 150P)	150,000	246,000	82,000					
3	CWIP (Complete CWIP	REAL)	105,439	89,623	29,874					
4	Total REAL Operating	g Property gh Line 3)	695 429	1 002 022	261 272					
TA	(sum of Line 1 through Line 3) 695,439 1,083,823 361,273 TANGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)									
5	MO DOR Registered T	ransportation Equipment (Complete Schedule 16)	349,478	322,100	107,367					
6	Office Furniture, Offic	e Fixtures and Office Equipment	53,207	45,266	15.075					
7	Information Systems	(Computers and Peripheral Equipment)	65 000	55 250	18 417					
8	Materials and Supplie	0	752 426	639 562	213 197					
9	Other TANGIBLE PER	SONAL Property	007 495	702 116	213,107					
10	CWIP PERSONAL		827,195	703,116	234,372					
10	Total TANGIBLE PER	SONAL Operating Property	105,439	89,623	29,8/4					
11	(Sum of Line 5 through	h Line 10)	2,152,745	1,854,917	618,292					
12	Total Operating Prop	erty								
12	(Sum of Line 4 and L	ine 11)	2,848,184	2,938,740	979,565					
		NONOPERATING PROPE	RTY:							
13	Total REAL Nonoperatin (Complete Schedule 15N	g Property IP and / or CWIP REAL)	11,175	10,300	3,296					
14	Total TANGIBLE PERSO	NAL Nonoperating Property	- STOLEN SALENY		201500					
14	(Complete Schedule 16 a	and / or TANGIBLE PERSONAL Property Declaration)	109,059	92,700	30,900					
15	Total Nonoperating P	Property	420.224	402.000	24.400					
1625	(oun of the 15 and		120,234	103,000	34,130					
10	Total Operating and	Nonoperating Property			Number of Street					
16	(Sum of Line 12 and	Line 15)	2,968, <mark>4</mark> 18	2,949,040	1,013,761					
17	New Construction and	d Improvements for REAL Property (No Land)								
18	Company should	check here when a Schedule 13, County Apportio	onment, is not filed v	with the county c	lerk					
	Assessor Signatu	re Block:	Filing Submit	ted by:	Company					
19	Mbal 2	24		-	Assess					
	Eiling Tracker	ny	Date Blocks	년	Assessor					
20	Contracter:	ssion Resubmission Number	Date Block:	e Submitted	4/20/2022					
			Dat	o oubinitieu.	TESTEDEE					

Line 17: The Company enters the Original Cost for "New Construction and Improvements" (NCI) on Schedule 14 Page 1, Line 17, to identify that NCI existed on January 1.

Land can never be considered NCI.

The Company provides supporting documentation with the Locally Assessed Property Schedules to identify the amount of Original Cost of NCI in each of Line 1, Line 3, and Line 13.

The supporting documentation should describe the Company location information for each entry, including the applicable school district and other taxing jurisdictions.

Γ		STATE TAX COMMISSION	OF MISSOUR	રા	TAX YEAR					
so	HEDULE 14	Contact the Original Assessment Sec	tion for assistance	e at	2022					
		OriginalAssessment@stc.mo.gov or 5 Assessed Values of Locally Ass	73-751-2414 (optio sessed Property	n 3)	LVLL					
	PAGE 1	NOT Used in the Movement	of Services							
	MPANY NAME:	-		ACCOUN						
AB	C Company, Ir	1C.								
Gree	ene		COUNT NOMBER.							
LINE				TO BE COMPLET	ED BY ASSESSOR					
HO,		DESCRIPTION	ORIGINAL COST	MARKET VALUE	ASSESSED VALUE					
		OPERATING PROPER	TY:							
RE	AL: (Complete Sched	dule 150P and / or CWIP REAL))								
	REAL Operating Prop	perty (Complete Schedule 150P)	440,000	748,200	249,399					
2	CWIP LAND (Complet	te schedule 150P)	150,000	246,000	82,000					
3	CWIP (Complete CWIP	P REAL)	105,439	89,623	29,874					
4	(Sum of Line 1 throu	ig Property igh Line 3)	695,439	1,083,823	361,273					
TA	TANGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)									
5	MO DOR Registered	Transportation Equipment (Complete Schedule 16)	349,478	322,100	107,367					
6	Office Furniture, Office	ce Fixtures and Office Equipment	53,207	45,266	15,075					
7	Information Systems	(Computers and Peripheral Equipment)	65,000	55,250	18,417					
8	Materials and Supplie	38	752,426	639,562	213,187					
9	Other TANGIBLE PER	RSONAL Property	827,195	703,116	234,372					
10	CWIP PERSONAL		105,439	89,623	29,874					
11	Total TANGIBLE PER	SONAL Operating Property	2 152 745	1.054.917	619 292					
	(sam or Eme s arroug	in the roy	2,132,145	1,004,017	010,232					
12	(Sum of Line 4 and L	ine 11)	2,848,184	2,938,740	979,565					
		NONOPERATING PROPE	RTY:							
13	Total REAL Nonoperatin	ng Property	44 475	40 200	2 200					
-	Total TANGIBLE PERSO	NAL Nonoperating Property	11,1/5	10,300	3,236					
14	(Complete Schedule 16	and / or TANGIBLE PERSONAL Property Declaration)	109,059	92,700	30,900					
15	Total Nonoperating I (Sum of Line 13 and	Property Line 14)	120 224	102.000	24 496					
	(can or care to and		120,234	105,000	34,100					
10	Total Operating and	Nonoperating Property			Numerous and					
16	(Sum of Line 12 and	Line 15)	2,968,418	2,949,040	1,013,761					
17	New Construction an	d Improvements for REAL Property (No Land)								
18	Company should	check here when a Schedule 13, County Apportio	onment, is not filed	with the county c	lerk					
	Assessor Signatu	re Block:	Filing Submit	tted by:	Company					
19	Montex	ay			Assessor					
20	Filing Tracker:		Date Block:							
20	Original Submi	ission 🗆 Resubmission Number:	Dat	te Submitted:	4/20/2022					

Line 18: The Company checks the box if they have no miles of line in the county but have local property such as vehicles.

County Clerk: cross reference Line 18 to Schedule 13s to confirm that no Schedule 13 was filed.

Line 19 and Line 20: The County Assessor uses the "Filing Submitted by: Assessor" checkbox on Line 19 and the "Filing Tracker: Original Submission" checkbox on Line 20, to indicate this is the Company's original filing to the County Assessor; the County Assessor uses the filing checkboxes on Line 19 and 20 when there is a Resubmission filing; refer to page 4 of the Original Assessment Resource Manual for more details.



State Tax Commission of Missouri Original Assessment Outreach Training

https://stc.mo.gov https://moftp.mo.gov OriginalAssessment@stc.mo.gov

STC Form 40 and Schedule 13

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.

State Tax Commission of Missouri P.O. Box 146, Jefferson City, MO 6 (573) 751-2414 https://st email: OriginalAssessment@stc.mo.gov	5102-0146 c.mo.gov		Schedule 13
Tax Year: 2022		County A	phortionment
Account Number: 1080047		oounty P	County # 58 - Linn
Account Number: 1080047			County # 56 - Linn
Company Name: ABC Company, Inc.			
This schedule MUST be filed:			
By Company - to the County Clerk and Stat	e Tax Commission by	April 15	
By County Clerk - to the State Tax Commiss	sion 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 66 (573) 751-2414 mail: OriginalAssessment@stc.mo.gov Tax Year: 2022 Account Number: 1080047 Company Name: ABC Company, Inc. This schedule MUST be filed: By Company - to the County Clerk and State By County Clerk - to the State Tax Commission	5102-0146 c.mo.gov e Tax Commission by A sion by May 15	Sci County Appor Cour pril 15	hedule 13 rtionment hty # 58 - Linn	 OA upd Schedu Clerks a jurisdict compar
Taxing Jurisdiction	District	2022 Miles 2022 M	liles Updated	State A
9 Parson Creek Township Linn County	11-058-0013	8.61	9	Deserve
				immedia
Due Date	APRIL 15			

- 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.

Home	About	File An Apj	peal	Appeal Lookup		FAQs	Legal Decisions	Open Meeti	ıgs
Popular T	opi			••••	••				
Assessor	Clerks	Collectors	Railroad	ls & Utilities	Aircr	aft			
Comr Reso Certif Annu Cons	nonly Used Fo urces fications al Report umer Price Inc	orms •	Clerk D	Directory					

Navigate to Form 40

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



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 Image: State Tax Commission of Missouri P.O. Box 146, Jefferson City, MO 65102-0146 Image: State Tax Commission of Missouri (573) 751-2414 https://stc.mo.gov email: OriginalAssessment@stc.mo.gov Form 40 Tax Year: 2022											
Tax Yea	r: 2022	Statemer	nt of F	Railroad a	nd Utility	Property						
Instruction	s											
Form 40 – "Sta each centrally values of both values are app	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 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.												
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, d companies wi contact the Co for the account	lelete any con Il have a seve mmission's (t name and n	npany that is no longer in the coun n digit account number [beginning Driginal Assessment Section at Or umber of any new company or if ot	ty and list a with 103 - iginalAsses her assista	ny new compan 109] assigned t ssment@stc.mo nce is needed.	y data. All centra by the Commissi a.gov or 573-751-	ally assessed on. Please -2414 Option 3						
Do not include assessed pro generation & utility, or cable	e locally asse perty of any of transmission e telephony c	ssed nonoperating property of a utility that is not centrally assesse cooperative or distribution coop ompany that is 100% Voice over I	centrally as ed (i.e., natu erative, inve nternet Pro	ssessed compa ural gas local di estor owned wa otocol (VoIP)).	any and do not in istribution utility, ater or sewer uti	clude locally , rural electric ility, municipal						
The "Total <u>Rea</u> Assessed Rea county clerk or	al Property" as al "Operating" In the back of F	ssessed value entered on Form 40 Property for Centrally Assessed R Form11/11A – (Aggregate Abstract)) should red ailroad and	concile with the f I Utility Compan	total assessed v ies (CARUC) ent	alue of Locally tered by the						
County: # 1	Adair		Schedule	Loc	ally Assessed Va	lues						
Account		Account	13	Real	Personal	Total						
•	001 - Adair	002 - Andrew 003 - Atch	hison (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.

OF THE ST	State T	ax Commission of Missouri								
	P.O. Box	x 146, Jefferson City, MO 65102-0)146							
	(573) 75	1-2414 https://stc.mo.go	v							
111 - 180005	email: Ori	ginalAssessment@stc.mo.gov				Form 40				
Tax Year:	2022	Stateme	ent of l	Railroad a	a <mark>nd</mark> Utility	/ Property				
Instructions										
Form 40 – "State each centrally as of both the real " apportioned by r Form 40 and as	ement of Ra sessed cor operating" niles of line sociated Sc	ailroad and Utility Property" is used I mpany's Schedule 13, County Appo property and personal "operating" p or number of subscribers. chedule13s must be certified and su	by the count rtionment, a roperty of c bmitted by t	y clerk to certify nd to certify the entrally assesse the county clerk	the miles of line county's locally ed companies w to the Original A	e reported on assessed values hose values are Assessment				
Section of the S	tate Tax Co	ommission (Commission) no later th	an May 15.							
company owning A centrally asses assessed compa	county clerk must ensure that they place an "X" in the Schedule 13 column to indicate that the centrally assessed apany owning property or operating in the county provided a Schedule 13, if applicable, for their respective miles of line, entrally assessed company may have locally assessed property and not have any Schedule 13 miles of line. A centrally essed company may have Schedule 13 miles of line and not have any locally assessed properties.									
If necessary, dele companies will h contact the Com the account nam	ete any con ave a seve mission's C e and numb	npany that is no longer in the county n digit account number [beginning w Driginal Assessment Section at Orig per of any new company or if other a	and list any vith 103 - 10 inalAssessi ssistance is	new company of 9] assigned by ment@stc.mo.g s needed.	data. All central the Commission lov or 573-751-2	lly assessed n. Please 2414 Option 3 for				
Do not include locally assesse rural electric ge utility, municipa	locally ass d property neration & al utility, or	sessed nonoperating property of / of any utility that is not centrally & transmission cooperative or dia r cable telephony company that i	f a centrally y assessed stribution o s 100% Vo	/ assessed co I (i.e., natural g cooperative, in ice over Interr	mpany and do gas local distrik ivestor owned net Protocol (V	not include oution utility, water or sewer oIP)).				
The "Total <u>Real</u> F Assessed Real ' county clerk on th	Property" as 'Operating'' ne back of F	ssessed value entered on Form 40 s Property for Centrally Assessed Ra Form11/11A – (Aggregate Abstract	should recon ailroad and).	ncile with the tot Utility Companie	al assessed val es (CARUC) en	ue of Locally tered by the				
County: # 1	Adair		Schedule	Loc	ally Assessed V	alues				
Account		Account	13	Real	Personal	Total				
Number		Name		Property	Property	Assessed				
		_		(From	(From	Value				
001 -	Adair	+								

Form 40 Data Placement

		STATE TAX COMMISSION	OF MISSOUR	21	TAX YEAR
so	HEDULE 14	Contact the Original Assessment Sect	ion for assistance	e at	2022
Ĩ		OriginalAssessment@stc.mo.gov or 57 Accessed Values of Locally Acc	3-751-2414 (optio	n 3)	ZUZZ
	PAGE 1	NOT Used in the Movement	of Services		
CO	MPANY NAME:			ACCOU	NT NUMBER:
/	ABC Company,	Inc.			1030002
CO	UNTY NAME:			COUN	TY NUMBER:
L A	\dair				1
LINE NO.		DESCRIPTION	ORIGINAL COST	TO BE COMPLET MARKET VALUE	ED BY ASSESSOR ASSESSED VALUE
		OPERATING PROPERT	Y		
RE	AL: (Complete Schedu	Ile 150P and / or CWIP REAL))			
1	REAL Operating Prope	arty (Complete Schedule 150P)	440,000	748,200	239,430
2	CWIP LAND (Complete	Schedule 150P)			
3	CWIP (Complete CWIP	REAL)	116,335	98,883	31,642
4	Total REAL Operating (Sum of Line 1 through	g Property ab Line 3)	556 335	947 093	271 072
TA	NGIBLE PERSONAL:	Complete Schedule 16 and / or TANGIBLE PERSO	NAL Property Deck	aration)	211,012
5	MO DOR Registered T	ransportation Equipment (Complete Schedule 16)	4,836	388,260	129,420
6	Office Furniture, Office	e Fixturee and Office Equipment	53,207	47,886	15,962
7	Information Systems (Computers and Peripheral Equipment)			
8	Materials and Supplied)	752,426	677,183	225,728
9	Other TANGIBLE PER	SONAL Property	827,195	380,097	126,699
10	CWIP PERSONAL		116,335	98,885	32,962
11	Total TANGIBLE PERS (Sum of Line 5 through	ONAL Operating Property Line 10)	1,753,999	1,592,311	530,771
12	Total Operating Prop (Sum of Line 4 and Li	erty ne 11)	2,310,334	2,439,394	801,843
		NONOPERATING PROPE	RTY:		*
13	Total REAL Nonoperating (Complete Schedule 15N	g Property P and / or CWIP REAL)		10,300	3,300
14	Total TANGIBLE PERSO (Complete Schedule 16 a	NAL Nonoperating Property nd / or TANGIBLE PERSONAL Property Declaration)			
15	Total Nonoperating P	roperty		40.200	2 200
	form of the 19 and t		0104	10,300	3,300
	Total Operating and N	International Country PROPER	KI Y		
16	(Sum of Line 12 and L	ine 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 Apportion	ment, is not filed wi	ith the county cle	rk



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 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 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.

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 <u>Real</u> Property" assessed value entered on Form 40 should reconcile with the total assessed value of Locally Assesse Real "Operating" Property for Centrally Assessed Railroad and Utility Companies (CARUC) entered by the county clerk on the back of Form11/11A – (Aggregate Abstract).

Adair Schedule Locally Assessed Values County: # 13 Personal Total Account Account Real Assessed Value Number Name Property Property (From (From (From Schedule 14 Schedule 14 Schedule 14 Page 1 of 2 Page 1 of 2 Page 1 of 2 Line 4) Line 11) Line 12) 1030002 ABC Company, Inc. 271,072 530,771 801,843 х Total From Supplemental Page Total Real Property 271,072 **Total Personal Property** ₆530,771 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

	STATE TAX COMMISSION O	F MISSOUR	1	TAX YEAR
so	HEDULE 14 Contact the Original Assessment Section OriginalAssessment@stc.mo.gov or 573-	n for assistance 751-2414 (option	at n 3)	2022
	PAGE 1 Assessed Values of Locally Asses	sed Property		
CO	MPANY NAME:	Services	ACCOU	NT NUMBER:
	BC Company, Inc.			1030002
CO	JNTY NAME:		COUN	TY NUMBER:
	dair			1
LINE NO.	DESCRIPTION	ORIGINAL COST	MARKET VALUE	ASSESSED VALUE
	OPERATING PROPERTY	-		
RE	AL: (Complete Schedule 150P and / or CWIP REAL))			
1	REAL Operating Property (Complete Schedule 150P)	440,000	748,200	239,430
2	CWIP LAND (Complete Schedule 150P)			
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
TA	NGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSONA	AL Property Decla	ration)	
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 PROPER	TY:		
13	(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 PROPERT	Y:		
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 Apportion	ent, is not filed wi	th the county cle	rk



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

Statement of Railroad and Utility Property

Tax Year: 2022

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 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.

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 <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).

Country H	4 Adair	Schedule	La	cally Assessed Ve	dues
County: #	1 Addit	12		n 1	Til
Account	Account	15	Keal	Personal	Iotal
Number	Name		Property	Property	Assessed Value
			(From	(From	(From
			Schedule 14	Schedule 14	Schedule 14
			Page 1 of 2	Page 1 of 2	Page 1 of 2
			Line 4)	Line 11)	Line 12)
1030002	ABC Company, Inc.	x	271,072	530,771	801,843
—					
L					
L					
	Total From Supplen	iental Page			
			Tot	al Real Property	271,072
			Total Pe	rsonal Property	1 2530,771
				Total	801.843
				2010	201,010

How to Digitally Sign the Form 40

	File	Home	Insert	Page Lay	out Formulas	Data Review	View	Acrobat	Format	õ	Tell me what you want	to do									
Piv	votTable R	ecomment PivotTable	ded	Pictures	Online Pictures	t not +	-ins - Visio Visua	Data R Pe	ing Maps eople Graph	Recomm Cha	nended arts	PivotChart Map •	Line (Column Wit	n/ Slice	r Timeline	Hyperlink	A Text Box	Header	WordArt ∗ Signature Li Object	ine 🔻
_		Tables			Illustrations		Add	ins			Charts	🗔 Tours	S	oarklines		Filters	Links		Text		
Т	extBox 1	· ·	×	√ f _x														T			
	(A		вс	D		E		F G	н		L	J	К	L	М	N	0	Р	Q	R	S
67	,											0									
68	3						Pag	e Total	!	100	50	150									
69	, <u>St</u>	ace	y A.	Cow	an 🛑	, Clerk of	f the Co	unty Co	mmissior	n, do l	hereby certify, u	under the seal									
70	of the	e count	y com	mission	, that the enclo	osed schedu	les repr	esent a	true, full	and c	omplete descri	ption indicating									
L	the m	niles in	each ju	urisdicti	on owned, use	ed, or leased	l by the o	centrally	y assesse	ed rail	road and utility	companies									
71	listed	above	on Ja	nuary 1	, as ascertaine	ed by the Co	unty Cor	nmissio	on. I furth	ner ce	rtify that the Co	unty									
72	Com	missio	n has f	ully con	nplied with the	provisions o	of Sectio	n 151.0	040 RSM	0.			\ \		TFX		۶F				
73	Signat	ture of Co	ounty Cle	erk			Ad	lair Count	ty			Date					\ L				
74	1																				

- 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.

File	Home	Insert	Page Layou	ut Formulas	Data	Review	View	Acrob	oat	Format	Q	Tell me what you want	to do									
PivotTabl	e Recommer PivotTabl	ided Table	Pictures	Online Victures	ot -	Store	s visio Visi	o Data Jalizer	Bin Pec	ig Maps ople Graph 🛛 🖡	Recomn Cha	nended arts	PivotChart 3D Map	Line	Column W	/in/ Slice	er Timeline	Hyperlink	A Text H Box &	leader Footer	VordArt + ignature Lin)bject	ne ⊤
	Tables			Illustrations			Ad	d-ins				Charts	r₃ Tour	: 1	parklines		Filters	Links		Text		
TextBo	x1 *	×	f _x																			
	A	BC	D		Е			F	G	н		I	J	К	L	м	N	0	Р	Q	R	S
67													()								
68	·						Pa	ge To	tal		100	50	150)								
69 ,	Stace	y A.	Cowa	an	,	Clerk of t	the Co	ounty (Cor	mmission	, do	hereby certify,	under the seal									
70 of t	the coun	ty comn	nission,	that the enclo	sed	schedule	es rep	resen	tat	true, full a	and c	omplete descri	ption indicatin	9								
the	miles in	each ju	risdictio	n owned, use	d, or	leased b	by the	centra	ally	assesse	d rail	road and utility	companies									
71 list	ed above	e on Jar	uary 1,	as ascertaine	d by	the Cour	nty Co	mmis	sio	n. I furthe	er ce	rtify that the Co	unty									
₇₂ Co	mmissio	n has fu	lly com	olied with the	provi	isions of	Section	on 15'	1.04	40 RSMo).											
73 Sig	nature of C	ounty Cle	rk				A	dair Co	ounty	/			Date									
74 S	tacey A	. Cowa	n										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 Form 40, cont.

File Home Insert Page Layout Formulas Da	ita Review View Acro	obat Format	\boldsymbol{Q} Tell me what you want to do							
PivotTable Recommendee ble PivotTables Tables	Store Image: Store Insert Picture ← → ↑ → This PC	 Bing Maps Desktop 			Desktop	< imeline ers	Hyperlink Links	Text Hea Box & Fo	der oter Obje	dArt * nature Line → ect
TextBox 1 🔻 : 🗙 🧹 🖍	Organize 🔻 New folder				== - 🔟 ?					
	OneDrive ^ Nar	me	Date modified	Туре	Size					
A B C D 67 68 69 I <u>, Stacey A. Cowan</u> 70 of the county commission, that the enclos the miles in each jurisdiction owned, used 71 listed above on January 1, as ascertained 72 Commission has fully complied with the p 73 Signature of County Clerk 74 Stacey A. Cowan	 This PC 3D Objects Desktop Documents Downloads Music Pictures Videos Local Disk (C:) STCFILE (\\OAFIL cowans1 (\\oafil Network 	2021 2022 ETA MO SEAL.png OATS STC Website	2/15/2022 8:22 AM 8/5/2022 1:46 PM 1/26/2021 8:49 AM 8/23/2022 12:05 PM 1/26/2021 8:50 AM 1/26/2021 8:48 AM	File folder File folder Internet Shortcut PNG File Internet Shortcut Internet Shortcut	1 KB 369 KB 1 KB 1 KB	N	0	P	Q	R S
	File name:	MO SEAL.png		~ All Pictures	(*.emf;*.wmf;*.jpg;* \vee				_	
			Too	ols 🔻 Insert	▼ Cancel					

- 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.

File	Home	Insert	Page Layo	ut Formulas Da	ta Review	View	Acrobat	Format	${f Q}$ Tell me what you wan	to do								
Pivot Ta	ble Recommen PivotTabl	ded Table	Pictures	Online Pictures	省 Store 🎝 My Add-in	v ns → Visio Visua	Data lizer	ng Maps ople Graph Reco	mmended Charts	PivotChart Map *	Line Colum	nn Win/ Loss	Slicer Tim	heline Hyperlink	A Text H Box &	leader Footer	VordArt + ignature Lir)bject	ne 🔻
	Tables			Illustrations		Add-	ins		Charts	Tours	Sparklin	nes	Filters	Links		Text		
Text	iox1 *	×	f_x															
	A	BC	D	E			F G	н	I	J	К	L	м	N O	Р	Q	R	s
67										0								
68	I					Pag	e Total	10	0 50	150								
69 I,	Stace	y A.	Cow	an	, Clerk of	the Cou	unty Co	mmission, d	o hereby certify,	under the seal								
70 01	the coun	ty comm	ission,	that the enclose	ed schedul	es repre	esent a	true, funt TH	TE solete descr	iption indicating								
th	e miles in	each ju	risdictio	on owned, used,	or leased	by the c	entrally		nd utility	companies								
71 lis	ted above	e on Jan	uary 1,	as ascertained	by the Cou	nty Con	nmissic	on, 5 (23)	the Co	ounty								
72 C	ommissio	n has fu	lly com	plied with the pr	ovisions of	Section	n 151.0	4										
73 S	gnature of C	ounty Cler	k			Ad	air Count	V BULLE	SAL E	Date								
74	Stacey 1	A. Cow	hn					A CONTRACT OF AND CONTRACT OF	CXX Handred	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

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

8	० ७ ↑	ψ =				202	22_Adair County_Form 40) and Schedule 13s - Message (HTML)
File	Message	Insert (Options Format Text	Review FAX	Acrobat	👰 Tell me what you wa	nt to do	
Paste Clin	& Cut ≧ Copy ≸ Format Pair pboard	Calibri (B nter	Box \mathbf{v} 11 \mathbf{v} A [*] A [*] \mathbf{E} $\underline{\mathbf{U}}$ \mathbf{A}^* \mathbf{A}^* \mathbf{E} Basic Text	- \$ → & ■ = • = → Add Bor G	ess Check Names Names	Attach Attach Signature File Item Include	 Follow Up • High Importance Low Importance Tags Is 	
ت= Send	To Cc Bcc Subject	Original Assessm	<u>ment;</u> unty Form 40 and Schedule	135				
	Attached	2022_A 103 KB	dair County_Form 40 and S	chedule 13s.xlsx 🖕				
Please State T Origina	find the atta cey A. ax Commiss	ached Form 40 Cowar sion of Missour nt Section	D and Schedule 13s for A 1 ri	dair County.				

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

OF THI	SIL	State T	ax Commission of Missouri									
	P.O. Box 146, Jefferson City, MO 65102-0146 (573) 751-2414 https://stc.mo.gov											
		(573) 751	-2414 https://stc.mo.go	v								
S AMI	MILOS	email: Orig	ginalAssessment@stc.mo.gov	_			Form 40					
Tax Ye	ear:	2022	Stateme	ent of F	Railroad a	and Utility	/ Property					
County: #	1	Adair		Schedule	Loc	ally Assessed V	alues					
Account			Account	13	Real	Personal	Total					
Number			Name		Property	Property	Assessed Value					
					(From	(From	(From					
				Schedule 14	Schedule 14	Schedule 14						
					Page 1 of 2	Page 1 of 2	Page 1 of 2					
					Line 4)	Line 11)	Line 12)					
1030007	Union	Electric Co	ompany dba Ameren Missouri	Х	100,000	25,000	125,000					
1030011	Amere	n Transmis	ssion Company of Illinois	Х	150,000	50,000	200,000					
1040006	Mid-Ar	merica Pip	eline Company, LLC	Х	25,000	5,000	30,000					
1040018	Sinclai	ir Pipeline	Company	Х	15,000	8,000	23,000					
1040021	BP Pip	oelines (No	30,000	110,000								
1060002	BNSF	Railway Co	ompany		200,000	75,000	275,000					
	001 - Adair 1030007 1030011 1040006 🕀											
	VVI - Au	105000										

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"

OF THE ST	State Ta	ax Commission of Mi	ssouri				
	P.O. Box	146, Jefferson City, MO	65102-0146				
	(573) 751	-2414 https://s	tc.mo.gov				
MI TINGO	email: Orig	inalAssessment@stc.mo.go	ov			Schedule 1	3
Tax Year:	2022				Cour	nty Apportionme	nt
Account N	umber:	1040018				County 1 - Ad	air
Company	Name:	Sinclair Pipeline	e Company				
This schedul	e N <mark>S</mark> T	be filed:					
By Company	- 1 he	County Clerk and S	tate Tax Co	mn	nission by April	15	
By County (N	love or Cop	у	? ×	У	15		
Taxin N	love selected	sheets			2022 Miles	2022 Miles Updated	
	o book:		4				
1 Adair Count	Adair County ·	Form 40 and Schedule 13s.xlsx			10.31		1
2 Adair Count	efore sheet: 001 - Adair			٦	10.31		2
3 Adair County	1030007				10.31		3
4 Adair County	1040006		_		10.31		4
5 Adair Count	(move to end)				10.31		5
6 Adair County			~		10.31		6
	∠ <u>C</u> reate a co	ру					
1 Brashear		OK	Cancel				1
2 Kirksville			Cancer				2
3 Novinger 001	+		09-001-0003				3

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

State Tax Commission of Missouri

- 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





1	1		ix commission of Missouri				
	5	P.O. Box	146, Jefferson City, MO 65102-07	146			
		(573) 751	-2414 https://stc.mo.g	ον			
S AMI	MIDS	email: Orig	inalAssessment@stc.mo.gov				Form 40
Tax Ye	ear:	2022	Statem	ent of F	Railroad a	and Utility	/ Property
ounty: #	1	Adair		Schedule	Loc	ally Assessed V	alues
Account			Account	13	Real	Personal	Total
Number			Name		Property	Property	Assessed Value
					(From	(From	(From
					Scheaule 14	Scheaule 14	Scheaule 14
					Page 1 of 2	Page 1 of 2	Page 1 of 2
					Line 4)	Line 11)	Line 12)
030007	Union	Electric Co	mpany dba Ameren Missouri	Х	100,000	25,000	125,000
030011	Amere	n Transmis	sion Company of Illinois	X	150,000	50,000	200,000
040006	Mid-Ar	merica Pipe	eline Company, LLC	Х	25,000	5,000	30,000
040018	Sincla	ir Pipeline (Company	X	15,000	8,000	23,000
040021	BP Pip	pelines (Nor	th America), Inc		80,000	30,000	110,000
060002	BNSF	Railway Co	ompany		200,000	75,000	275,000
•	001 - Ada	air 103000	7 1030011 1040006 1040018	+			•
			1 1 1 1				

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

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

	5 ? ^	↓ ₹ 2022_Adair County_Form 40 and Schedule 13s - Message (HTML)							
File	Message	Insert Options Format Text Review FAX Acrobat 🖓 Tell me what you want to do							
Paste	K Cut ≧ Copy ≸ Format Pain ipboard	Calibri (Bor * 11 * A* A*) E * E * A* A* A* E * E * A* Image: Calibri (Bor * 11 * A* A*) Image: Calibri (Bor * 11 * A* A*) Image: Calibri (Bor * 11 * A* A*) Image: Calibri (Bor * 11 * A*)							
ت= Send	To Original Assessment; Cc								
	Subject	2022_Adair County_Form 40 and Schedule 13s							
	Attached	2022 Form 40 – Adair County.pdf 183 KB 2022_1030007_Schedule 13.pdf 183 KB 2022_1030007_Schedule 13.pdf 3 MB 2022_1030011_Schedule 13.pdf 3 MB 2022_1040006_Schedule 13.pdf 3 MB 2022_1040018_Schedule 1							
Please find the attached Form 40 and Schedule 13s for Adair County. Stacey A. Cowan State Tax Commission of Missouri Original Assessment Section									

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

F	ile Home Insert Pag	ge Layout	Formulas	Data	Review	View	Acrobat
Nor	ma Page Break Preview Workbook Views	✓ Ruler ✓ Gridlines	 ✓ Formula B ✓ Headings Show 	ar Q Zoo	m 100%	Zoom to Selection	New Arra Window A
	WORKDOOK VIEWS		511010		20011		
A1	▼ : × ✓	f _×					
	A B C D E	.	F G	н	1	J	к
19	2 MUNICIPALITY						
20	1 Butterfield		09-005-0001				1
21	2 Cassville		09-005-0002	-			2
22	3 Exeter	$\mathbf{P}_{\mathbf{A}}$	09-005-0003				3
23	4 Purdy		09-005-0005				4
24	5 Seligman		09-005-0006				5
25	6 Washburn		09-005-0007				6
26			09-005-0008				
27	o Chain U Lakes		09-005-0009				0
28	3 SPECIAL	1	01.005.0001				
29	2 South Rose County Ambi	Jiance	01-005-0001				
30	2 South Barry County Ambulance		07-005-0002				
31	4 Eagle Book-Goldon-Mano EPD		12-005-0002				4
32	5 Coptrol Crossing EPD		12-005-0001				5
33	6 Cassuille FPD		12-005-0002				6
34	7 Butterfield FPD		12-005-0004				7
35	8 Exeter FPD		12-005-0005				8
37	9 Seligman FPD		12-005-0006				9
38	10 Purdy FPD		12-005-0007				10
39	11 Jenkins FPD		12-005-0008				11
40	12 Wheaton FPD		12-005-0009				12
41	13 Monett FPD		12-005-0010				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 FPE	12-104-0005				17
46	4 RUAU		08-0				
48	2 Butterfield SRD Barry County		08-00 0002				2

- 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.

State Tax Commission of Mi P.O. Box 146, Jefferson City, MO (573) 751-2414 https://s email: OriginalAssessment@sto.mo.g Tax Year: 2021 Account Number: 1070111 Company Name: Gas cos age Tech This schedule MUST be filed: By Company - to the County Clerk and S By County Clerk - to the State Tax Comm	issouri 65102-0146 ta.mo.gov ov Coun mologies , LLC tate Tax Commission by April 15 nission by May 15	Schedule 13 ty Apportionment County 5 - Barry		17 North Stone County-Northeast Barry County FPD 4 ROAD 1 Ash SRD Barry County 2 Butterfield SRD Barry County 3 Capps Creek SRD Barry County 4 Corsicans SRD Barry County 5 Crane Creek SRD Barry County 7 Flat Creek SRD Barry County 8 Greasy Creek SRD 35 Barry County 9 Jenk ins SRD 20 Barry County 10 Kings Prairie SRD Barry County 11 Liberty Common SRD 34 Barry County 12 McDonald SRD 19 Barry County 13 Mineral Springs SRD 10 Barry County	12-104-0005 08-005-0002 08-005-0003 08-005-0003 08-005-0004 08-005-0006 08-005-0006 08-005-0008 08-005-0008 08-005-0019 08-005-0011 08-005-0012 08-005-0013	17 1 2 3 4 5 6 7 8 9 10 11 12 13
Taxing Jurisdiction 1 COUNTY WIDE 1 Barry County-Lawrence County Library 2 Barry County-Lawrence County Library 3 Barry County-Developmentally Disabled 4 Barry County-General Revenue 5 Barry County-General Revenue	District 2021 Miles	2021 Miles U pdated 1 2 3 4 5		14 Mountain SRD 22 Barry County 15 Ozark SRD Barry County 16 Pioneer SRD 31 Barry County 17 Pleasant Ridge SRD 25 Barry Couly 18 Purdy SRD 28 Barry County 19 Roaring River SRD 2 Barry County 20 Shell Knob SRD 3 Day County 20 Shell Knob SRD 3 Day County	08-005-0015 08-005-0016 08-005-0017 08-005-0018 08-005-0019 08-005-0020 08-005-0021 08-005-0021	14 15 16 17 17 18 19 20 20 21
2 MUNICIPALITY 1 Butterfield 2 Cassville 3 Exeter 4 Purdy 5 Selimon	09-005-0001 09-005-0002 09-005-0003 09-005-0005 09-005-0005	1 2 3 4 5	Dage	22 U la S to 21 a my County P3 on thou SRD DF or County Why ton RD 29 Barry County 2 Wb = River SRD 7 Barry County 2 Wb = River SRD 7 Barry County 2 whonett SRD Barry County List any new political subdivision, with the aut	08-005-0023 08-005-0024 08-005-0025 08-005-0025 08-005-0027 thority to levy a tax, and the respecti	23 23 24 25 26 28 ve miles for this Company
6 Washburn 7 Wheaton 8 Chain O Lakes 3 SPECIAL 1 Barry County-Lawrence County Ambulance 2 South Barry County-Ambulance	09-005-0007 09-005-0008 09-005-0009 01-005-0010	ore	10.0			
3 South Barry County Hospital 4 Eagle Rock-Golden-Mano FPD 5 Central Crossing FPD 6 Cassville FPD 7 Butterfield FPD	02-005-0002 12-005-0001 12-005-0002 12-005-0003 12-005-0004	- 3 4 5 6 7 7				
s Exeler FHD 9 Seligman FPD 10 Purdy FPD 11 Jenkins FPD 12 Wheaton FPD 13 Monett FPD	12-005-0006 12-005-0006 12-005-0007 12-005-0008 12-005-0009 12-005-0010	8 9 10 11 11 12 13				
14 Washburn FPD 15 Aurora FPD 16 Pierce City FPD Date Printed: 823/2022	12-005-0011 12-055-0001 12-055-0002	14 15 18 Page: 1 d 2		Date Printed: 8/23/2022		Page: 2 d 2

F	ile Home Insert Page Layout	Formulas	Data Revie	w View	Acrobat
	mal Page Break Page Custom	✓ Formula B	Bar Q D	Zoom to	
1401	Preview Layout Views	nes 🗹 Headings	200111100	Selection	Window
	Workbook Views	Show	Zo	om	
0.1					
42		F G	н і	,	ĸ
13	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	29.49		9
38		12-003-0007	30.43		10
39	12 Weester FDD	12-005-0008			11
40	12 Wheaton FPD	12-005-0009	46.14		12
41	14 Weekking EDD	12-005-0010	40.14		13
42	14 washbum FPD	12-003-0011			14
43	15 Autora r MU 16 Diarca City EDD	12-055-0001			GI
44	10 Fierce City FPD 17 North Stope County-Northeast Barry County FD	12-000-0002			
45	4 ROAD	12-104-0003			¥
40	1 Ash SRD Barry County	08-005-0001			
48	2 Butterfield SRD Barry County	08-005-0002	20.89		

- 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.

State Tax Commission of Missour P.O. Box 146, Jefferson City, MO 65102- (573) 751-2414 mtps://stc.mo.gov Tax Year: 2021 Account Number: 1070111 Company Name: Gascos age Technolog This schedule MUST be filed By Company - to the County Clerk and State T By County Clerk - to the State Tax Commission Taxing Jurisdiction D I arxing Jurisdiction D I arxing Jurisdiction D I Barry County-Leavrence County Library 1041 2 Barry County-Bareral Revenue 364 3 Barry County-General Revenue 364 2 Gasville 094 3 Exeter 094 4 Burry County-General Revenue 094 5 Barry County-General Revenue 094 6 Barry County-General Revenue 094 7 Wheaton 094 8 Schein O Lakes 094 9 Subtran 094 9 Subtran 094 9 Subtran 094 9 County-Lawrence County Ambulance 014 9 Subtran 094 9 Subtran 094 9 County	<text><section-header><section-header><section-header></section-header></section-header></section-header></text>	<section-header></section-header>	0\$0050001 0 0\$0050001 0 0\$0050001 0 0\$0050001 0 0\$0050001 0 0\$0050010 0 0\$
	· • • • • • •	Date Printed: 8/23/2022	Page: 2 of

- 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"





- 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

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

🔒 🔊	ত ↑	↓ ÷					20	22_Adair County_Form 40 and Schedule 13s - Message (HTML)	
File	Message	Insert	Options	Format Text	Review	FAX Acroba	🛛 🖓 Tell me what you wa	ant to do	
Paste	Cut Copy Format Paint	Calib ter B J	ri (Вост 11 I <u>U</u> а№	▼ A [*] A [*] I ∷ ▼ <u>A</u> ▼ I ≡ ≡	• ≟ - ♦ = • = • =	Address Check Book Names	Attach Attach Signature File - Item	 Follow Up * High Importance Low Importance 	
Ten Send	To Cc Bcc	Original Ass	essment;						
S	Subject 2022_Adair County_Form 40 and Schedule 13s Attached 2022_Adair County_Form 40 and Schedule 13s.pdf 183 KB								
Please fin Stace State Tax Original A	Please find the attached Form 40 and Schedule 13s for Adair County. Stacey A. Cowan State Tax Commission of Missouri Original Assessment Section								

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

- 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

🚴 Adobe Acrobat Pro DC (64-bit)			
File Edit View E-Sign Window Help			
Home Tools			
Q Search tools			
Create & E	dit		
Create PDF	Combine Files	Organize Pages	Edit PDF
Open 🔻	Open 🔻	Open 🔻	Open 🔻



Adobe Acrobat Pro DC (64-bit)	Help				
Home Tools	Theip				
Combine Files			Add Files Till Remov	ve 🔡 🗮 🔅 Options	Combine
					-
2022 Formpdf	2022_1030pdf	2022_1030pdf	2022_1040pdf	2022_1040pdf	



34

- 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: <u>originalassessment@stc.mo.gov</u>



Binder1.pdf - Adobe Acrobat Pro DC (64-bit)				
File Edit View E-sign Window Help				
Home Tools Binder1.pdf	×			
$\square \ \Leftrightarrow \ \blacksquare \ \boxtimes \ \mathbf{Q}$	\bigcirc (① 1 / 10 ③ ① ① ① ① □ □	⊕ _104% ▼	
Page Thumbnails X	Save as PDF			×
	← → ~ ↑ □ → T	his PC 🔸 Desktop	s ۹ ک	Search Desktop
	Organize 🔻 New fold	ler		::: - ?
Ø	This PC	Name	Date modified	Type Siz ^
	3D Objects	2021	2/15/2022 8:22 AM	File folder
	Desktop	2022	8/5/2022 1:46 PM	File folder
	Controp	Clerks Presentation	8/29/2022 12:05 PM	File folder
	Documents	🔒 2022 Form 40 – Adair County.pdf	8/26/2022 4:05 PM	Adobe Acrobat D
1	Downloads	2022_1030007_Schedule 13.pdf	8/26/2022 4:05 PM	Adobe Acrobat D
	Music	2022_1030011_Schedule 13.pdf	8/26/2022 4:05 PM	Adobe Acrobat D
	Pictures	2022_1040006_Schedule 13.pdf	8/26/2022 4:05 PM	Adobe Acrobat D
	Videos	2022_1040018_Schedule 13.pdf	8/26/2022 4:05 PM	Adobe Acrobat D 🗸 🗸
	🕮 Local Disk (C) 🛛 🗡	<		>
	File name: 2022	Adair County_Form 40 and Schedule 13		~
	Save as type: Adol	be PDF Files (*.pdf)		~ =
2				
		Settings		
				r
All and and an	 Hide Folders 		5	Save Cancel
	Lassassed on	mpany may have locally ass	essed property a	

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

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.

- 🖯 🕈) (5) (†	↓ =							2022_Adair County_Form 40	0 and Schedule 13s - Message (HTML)
File	Message	Insert	Options	Format Text	Review	FAX Acro	at Q	fell me what you	want to do	
Paste	6 Cut ≧ Copy ≸ Format Paint	Calibre B i	ri (Boc 🔻 11 I 😐 🔤	• A • E	• <u>:</u>	Address Ch Book Nar	ck Attach es File *	Attach Signatu Item • •	Follow Up + High Importance Low Importance	
دان ت== Send	To Cc Bcc	Original Ass	essment;	Basic Text		Names		Include	l lags r _a	
	Subject 2022_Adair County_Form 40 and Schedule 13s Attached 2022_Adair County_Form 40 and Schedule 13s.pdf 183 KB									
Please f	Please find the attached Form 40 and Schedule 13s for Adair County. Stacey A. Cowan State Tax Commission of Missouri Original Assessment Section									

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

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 Assessm the State Tax Commission (Commission) no later than May 15.

Statement of Railroad and Utility

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

County: #	1 Adair	Schedule	Lo	cally Assessed Va
Account	Account	13	Real	Personal
Number	Name		Property (From Schedule 14 Page 1 of 2 Line 4)	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: Or	iginalAssessment@stc.	mo.gov	Schedule 13				1	
Tax Year:	2022			Co	unty Appo	ortionment			
Account N	umber:	1030007			Co	ounty 1 - Adair	adula 42		
Company	Name:	Union Electric C	company d	lba Ameren Mi	ssouri		equie 13	-	
This schedu	le MUST	be filed:					ionment	-	
By Company	- to the	County Clerk and	State Tax C	commission by A	April 15		nty 1 - Adair	dulo 12	
By County C	lerk - to	the State Tax Com	mission by	May 15				equie 13	
Taxing	Jurisdictio	on	District	2022 Miles	2022 Mil	es Updated		ionment	
1 COUNTY V	/IDE							nty 1 - Adair	
	By Cour	nty Clerk - to the S	tate Tax Co	mmission by M	ay 15		-		
	Tax	king Jurisdiction		District	2022 Miles	2022 Miles	s Updated		edule 13
	1 COU	NTY WIDE							ionment
	By County Clerk - to the State Tax Commission by May 15							ntv 1 - Adair	
		Taxing J	urisdiction		District	2022 Miles	2022 Miles	Updated	.,
		1 COUNTY W	IDE						
			By Compan	y - to the Count	ty Clerk and S	State Tax Com	nission by Ap	ril 15	
			By County (- Clerk - to the St	ate Tax Com	mission 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



State Tax Commission of Missouri Original Assessment Outreach Training

https://stc.mo.gov https://moftp.mo.gov OriginalAssessment@stc.mo.gov

State Tax Commission Certification

Navigate to the Certification

To navigate to the Certification on the STC's website, Select the tab for the "Clerks" section and then the "Certifications" link



Certification by Tax Year and by County

Under the "Certifications by Tax Year" banner, select the "Certifications by: County" link

state of Missouri State Tax	Commiss	sion	P	uo.guv		
Home	About	File An Appeal	FA	∖Q's		
Commercial Aircraft and Centrally Assessed Railroad and Utility Companies Certification Reports						
Certifications by Tax Year						
	Certifications Certification	s by: Company is by: County				

Searching by County and Tax Year

Under the "County Certifications" banner, select the current tax year from the "Tax Year" drop down menu, enter the county's name or the county's number in the "County" text box, and then select the "Search" button

County Certifications
This page accesses centrally assessed company certification of value reports for ad valorem taxes by county. Tax Year: County: 2022 Image: Search Show All

Viewing the County Certification Report

Select the "View" link for the "County" entry to view the report

County Certifications						
This page accesses centrally assessed company certification of value reports for ad valorem taxes by county. Tax Year: County: 2022 Adair Search Show All						
	County	Туре	Certification Date	Amendment		
View	Adair (1)	Centrally Assessed Railroad And Utility Companies	06/18/2022	YES		
View	Adair (1)	Commercial Aircraft Owned By Airlines	06/13/2022	No		
County Certification Report

You may "Save" the pdf document to your computer, or "Print" the report



6

State Tax Commission Certification

- The County Clerk should check the STC website each month after certification to check for amended certifications.
- The STC sends an automated notification to the County Clerk's Missouri Secretary of State (SOS) email address with instructions to review certification and amended certification on the STC's website at <u>https://stc.mo.gov.</u>
- The Original Assessment Section uses preferred email addresses for other correspondence throughout the year.





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: 2021

Certification of Company Assessed Value County-District Summary

Account Number: 1080016	(Con	npany: ABC Co	ompany, Inc.	
Total Assessed Value - Statewide:	1,723,86	4 = ¢/	1 17/ 31 Assassa	d. Valuo por mi	ilo
Lotal Miles or % - Statewide:	2 276 9	_	, 174.01 A336336	u value per lin	
Commercial Real Property \$ per Mile:	3,376.8	1			
reisonal rioperty sper mile.	151.4				
County Number: 74				Count	y: Nodaway
Taxing Jurisdiction	District	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value*
1 COUNTY WIDE					
Nodaway County Health	18-074-0001	273.77	924,492	218,308	1,142,800
Nodaway County-Ambulance	35-074-0000	273.77	924,492	218,308	1,142,800
Nodaway County-Developmentally Disabled	35-074-0000	273.77	924,492	218,308	1,142,800
Nodaway County-General Revenue	35-074-0000	273.77	924,492	218,308	1,142,800
Nodaway County-Senior Services	35-074-0000	273.77	924,492	218,308	1,142,800
2 MUNICIPALITY					
Burlington Junction	09-074-0003	12.92	43,629	10,303	53,932
Clearmont	09-074-0004	3.34	11,279	2,663	13,942
Elmo	09-074-0007	3.75	12,663	2,990	15,653
3 SPECIAL					
Clearmont FPD	12-074-0005	75.88	256,239	60,508	316,747
West Nodaway County FPD	12-074-0007	162.72	549,488	129,755	679,243
Elmo FPD	12-074-0010	2.80	9,455	2,233	11,688
5 TOWNSHIP					
Atchison Township Nodaway County	11-074-0001	64.32	217,202	51,290	268,492
Green Township Nodaway County	11-074-0003	31.55	106,541	25,158	131,699
Lincoln Township Nodaway County	11-074-0009	109.07	368,318	86,974	455,292
Nodaway Township Nodaway County	11-074-0011	61.49	207,645	49,033	256,678
Polk Township Nodaway County	11-074-0012	7.34	24,786	5,853	30,639

Certification Data in an Expanded Excel Workbook

	В	С	D	E	F	G	Н		J	К	L	М	Ν	0	Р	Q
1	Tax Year:	2021			Certi	ificatio	n of Col	mpany	Asses	ssed Va	alue Co	ounty-	District S	Summa	ary	
									Miles or	Commercial		Total	Commercial	Personal	Total Miles	
			County	County	Jurisdiction	Jurisdiction	Taxing		% in the	Real	Personal	Assessed	Real Property	Property	or % -	Total Assessed
2	Account Number	Company	Number	Name	Code	Туре	Jurisdiction	District	County	Property	Property	Value	\$ per Mile	\$ per Mile	Statewide	Value - Statewide
3	1080016	IAMO	3	Atchison	1	COUNTY	Atchison	01-003-	139.20	470,064	111,000	581,064	3,376.89	797.41	412.97	1,723,864
4	1080016	IAMO	3	Atchison	1	COUNTY	Atchison	10-003-	139.20	470,064	111,000	581,064	3,376.89	797.41	412.97	1,723,864
5	1080016	IAMO	3	Atchison	1	COUNTY	Atchison	18-003-	139.20	470,064	111,000	581,064	3,376.89	797.41	412.97	1,723,864
6	1080016	IAMO	3	Atchison	1	COUNTY	Atchison	35-003-	139.20	470,064	111,000	581,064	3,376.89	797.41	412.97	1,723,864
7	1080016	IAMO	3	Atchison	1	COUNTY	Atchison	35-003-	139.20	470,064	111,000	581,064	3,376.89	797.41	412.97	1,723,864
8	1080016	IAMO	3	Atchison	1	COUNTY	Atchison	35-003-	139.20	470,064	111,000	581,064	3,376.89	797.41	412.97	1,723,864
9	1080016	IAMO	3	Atchison	1	COUNTY	Atchison	35-003-	139.20	470,064	111,000	581,064	3,376.89	797.41	412.97	1,723,864
10	1080016	IAMO	3	Atchison	1	COUNTY	Atchison	35-003-	139.20	470,064	111,000	581,064	3,376.89	797.41	412.97	1,723,864
11	1080016	IAMO	3	Atchison	2	MUNICIPALIT	Westboro	09-003-	4.72	15,939	3,764	19,703	3,376.89	797.41	412.97	1,723,864
12	1080016	IAMO	3	Atchison	3	SPECIAL	Tarkio FPD	12-003-	21.50	72,603	17,144	89,747	3,376.89	797.41	412.97	1,723,864
13	1080016	IAMO	3	Atchison	3	SPECIAL	West	12-003-	113.34	382,737	90,379	473,116	3,376.89	797.41	412.97	1,723,864
14	1080016	IAMO	3	Atchison	4	ROAD	SRD	08-003-	139.20	470,064	111,000	581,064	3,376.89	797.41	412.97	1,723,864
15	1080016	IAMO	74	Nodaway	1	COUNTY	Nodaway	18-074-	273.77	924,492	218,308	1,142,800	3,376.89	797.41	412.97	1,723,864
16	1080016	IAMO	74	Nodaway	1	COUNTY	Nodaway	35-074-	273.77	924,492	218,308	1,142,800	3,376.89	797.41	412.97	1,723,864
17	1080016	IAMO	74	Nodaway	1	COUNTY	Nodaway	35-074-	273.77	924,492	218,308	1,142,800	3,376.89	797.41	412.97	1,723,864
18	1080016	IAMO	74	Nodaway	1	COUNTY	Nodaway	35-074-	273.77	924,492	218,308	1,142,800	3,376.89	797.41	412.97	1,723,864
19	1080016	IAMO	74	Nodaway	1	COUNTY	Nodaway	35-074-	273.77	924,492	218,308	1,142,800	3,376.89	797.41	412.97	1,723,864
20	1080016	IAMO	74	Nodaway	2	MUNICIPALIT	Burlington	09-074-	12.92	43,629	10,303	53,932	3,376.89	797.41	412.97	1,723,864
21	1080016	IAMO	74	Nodaway	2	MUNICIPALIT	Clearmont	09-074-	3.34	11,279	2,663	13,942	3,376.89	797.41	412.97	1,723,864
22	1080016	IAMO	74	Nodaway	2	MUNICIPALIT	Elmo	09-074-	3.75	12,663	2,990	15,653	3,376.89	797.41	412.97	1,723,864
23	1080016	IAMO	74	Nodaway	3	SPECIAL	Clearmont	12-074-	75.88	256,239	60,508	316,747	3,376.89	797.41	412.97	1,723,864
24	1080016	IAMO	74	Nodaway	3	SPECIAL	West	12-074-	162.72	549,488	129,755	679,243	3,376.89	797.41	412.97	1,723,864
25	1080016	IAMO	74	Nodaway	3	SPECIAL	Elmo FPD	12-074-	2.80	9,455	2,233	11,688	3,376.89	797.41	412.97	1,723,864
26	1080016	IAMO	74	Nodaway	5	TOWNSHIP	Atchison	11-074-	64.32	217,202	51,290	268,492	3,376.89	797.41	412.97	1,723,864
27	1080016	IAMO	74	Nodaway	5	TOWNSHIP	Green	11-074-	31.55	106,541	25,158	131,699	3,376.89	797.41	412.97	1,723,864
28	1080016	IAMO	74	Nodaway	5	TOWNSHIP	Lincoln	11-074-	109.07	368,318	86,974	455,292	3,376.89	797.41	412.97	1,723,864
29	1080016	IAMO	74	Nodaway	5	TOWNSHIP	Nodaway	11-074-	61.49	207,645	49,033	256,678	3,376.89	797.41	412.97	1,723,864
30	1080016	IAMO	74	Nodaway	5	TOWNSHIP	Polk	11-074-	7.34	24,786	5 <mark>,8</mark> 53	30,639	3,376.89	797.41	412.97	1,723,864

Contact Stacey Cowan at: stacey.cowan@stc.mo.gov



State Tax Commission of Missouri Original Assessment Outreach Training

https://stc.mo.gov https://moftp.mo.gov OriginalAssessment@stc.mo.gov

State Tax Commission Commercial Aircraft

State Tax Commission Commercial Aircraft

- "Commercial aircraft" is defined as an aircraft fully equipped for flight and of more than 3,000 pounds maximum gross take-off weight (Section 155.010 RSMo).
- There are two categories of commercial aircraft:
 - Commercial aircraft owned by others (CAOBO account 120) and are NOT engaged in the carriage of persons or cargo for hire.
 - Commercial aircraft owned by airlines (CAOBA account 130) and are engaged in the carriage persons or cargo for hire.
- The allocation to Missouri is based on total miles flown in Missouri to total system miles flown in the prior year (Section 155.040 RSMo).



Commercial Aircraft Owned By Airlines (CAOBA)

- CAOBA are required to be assessed by the State Tax Commission and must complete the following steps:
 - Submit a required Aggregate Statement of Taxable Property to the Original Assessment Section on or before May 1. This includes the Form 12 and associated schedules.
- CAOBA includes medical helicopters meeting the commercial aircraft definition.
- CAOBA Tax Situs
 - For CAOBA entities, the taxing situs is the location of arrivals and departures at airports and/or helicopter pads

Commercial Aircraft Owned By Others (CAOBO)

- Filing CAOBO is not a requirement CAOBO can file to be locally assessed or centrally assessed. If central assessment is chosen the following steps must be completed:
 - File a personal property declaration with the County Assessor by March 1 and submit a commercial aircraft claim with the County Assessor; and,
 - Submit a required Aggregate Statement of Taxable Property to the Original Assessment Section by May 1. This includes the Form 12 and associated schedules.
- CAOBO Tax Situs
 - Aircraft owned by individuals taxing situs is the county where the individual resides.
 - Aircraft owned by entities other than individuals taxing situs is the aircraft's airport location.
- By May 1 of each year, the county assessor shall provide the State Tax Commission (STC) with any information compiled from personal property lists filed with the assessor necessary for the STC to assess aircraft (RSMo. Section 155.040).

State Tax Commission Commercial Aircraft

- The current Federal Aviation Administration (FAA) aircraft list for each county in Missouri is available online on the State Tax Commission's website.
- The Original Assessment Section will provide additional aircraft information to the County Clerk after Certification of commercial aircraft, to identify tax situs.
- Taxing jurisdictions are not identified on the State Tax Commission's commercial aircraft certification.





State Tax Commission of Missouri Original Assessment Outreach Training

https://stc.mo.gov https://moftp.mo.gov OriginalAssessment@stc.mo.gov

STC Website Navigation

Navigate to the Local Schedules

To navigate to the Local Schedules on the STC's website, select the tab for the "Assessor" section and then the "Local Schedules" link.



Navigate to the Local Schedules

Local Schedules

The Locally Assessed Market Value and Property Schedules is sent by email to the contact on file for each centrally assessed company and must be returned to **OriginalAssessment@stc.mo.gov**.

2022 INSTRUCTIONS (Locally Assessed Property Schedules) Aggregate Statement of Taxable Property 🖄

2022 Locally Assessed Market Value Schedules 🧝

2022 Locally Assessed Property Schedules 🧝

The Locally Assessed Market Value and Property Schedules for a new company may be requested from the Original Assessment Section of the Missouri State Tax Commission.

Navigate to the Educational Resources

To navigate to the Educational Resources on the STC's website, select the tab for the "Assessor" section, the "Clerks" section, or the "Railroad & Utilities" section and then the "Educational Resources" link.



Navigate to the Educational Resources



Educational Resources

Administration Section Training

- Form 11/11A Training 🖄
- 2021 Assessor Elect Presentation
- 2021 MSAA Conference Commission Presentation
- 2021 MSAA Conference Assessor and STC Q&A Roundtable 🖄

Assessment Brochures

- Property Reassessment and Taxation
- Property Tax Appeals Before The STC of MO 🖄

Legal Section Training Seminars

- BOE Fundamentals 🖉
- Understanding the STC Appeal Process 🖗
- How to Defend an Appeal Before the STC 🖉
- How to Conduct an Appeal before the STC Taxpayers, Assessors, or Attorneys 🖉
- 2021 MSAA Conference Personal Property Review/Discussion 🖄

Original Assessment Section

- Original Assessment Resource Manual for County Assessors and County Clerks 🖄
- Centrally Assessed Company Contacts

Original Assessment Section Outreach Training

- Outreach Training Videos
- Schedules, Deadlines, and Instructions
- File Transfer Protocol (FTP)

Navigate to the File Transfer Protocol (FTP)



For assistance creating an account, contact Stacey Cowan, Appraisal Specialist, at 573-751-1708.

File Transfer Protocol (FTP)

File Transfer Protocol (FTP)

The File Transfer Protocol (FTP) is a standard network protocol used for the transfer of computer files between a client and server on a computer network. This allows submission of computer files to be transferred over the State of Missouri's secure network, rather than sending files over the internet via email or sending documents through paper mail.

Benefits of FTP

As the Original Assessment Section incorporates FTP into daily business practices, we will achieve a more secure method of file transfer, while reducing time spent on sending, receiving, and sorting emails and paper mail and eliminating document printing costs. Additional benefits from utilizing FTP include automated tracking, dating, and archiving features. As a benefit to the company, FTP gives users the option to upload single files individually or to zip multiple files into a single zip file, allowing all documents to be sent at the same time verses sending several emails with multiple attachments. Boosting electronic transfers together using the FTP features, is a way to increase processing efficiencies by making documents available to multiple users and enabling a more effective communications network.

FTP Sign On

Click button below to Sign On to the FTP website.



FTP Instructional Narratives and FTP Training Video

The Original Assessment Section has created FTP instructional narratives and a video.

Click button below to view FTP Instructional Narratives per user's selected web browser or play FTP training video.

Navigate to the Company Resources

To navigate to the Company Resources on the STC's website, select the tab for the "Railroad & Utilities" section and then the "Industry" link.

state of Missouri State Ta	x Con	nmissio	n	-	MO.gov	Find an Agency	Online Services	Search Q
Ноте	About	File Ar	n Appeal	Appeal Lookup		FAQs	Legal Decisions	Open Meetings
Popular To	opics			• • • •	••			
Assessor	Clerks	Collectors	Railro	oads & Utilities	Aircr	aft		
 Educa Cost o Certifi (103) I (104) I Comp 	ational Reso of Capital St cations Electric Com Fluid Pipelin anies	urces udies npanies ie	 (105) Com (106) (107) (Fibe (108) (ILEC (109) (Cab 	Natural Gas Pip panies Railroad Compa Telecommunica r) Companies Telecommunica) Companies Telecommunica le) Companies	eline anies ations ations ations			

Navigate to Company Resources

(103) Electric Companies

(103) Electric Companies

The Aggregate Statement of Taxable Property is sent by email to the contact on file for each centrally assessed company and must be returned to **OriginalAssessment@stc.mo.gov**.

2022 INSTRUCTIONS (103) Electric – Aggregate Statement of Taxable Property 🖄

2022 (103) Aggregate Statement of Taxable Property Electric Company 👰

2022 Schedule 4 and Schedule 13 👰

2022 Electric Company Contact List 👰

The Aggregate Statement of Taxable Property for a new company may be requested from the Original Assessment Section of the Missouri State Tax Commission.



Navigate to the Form 40

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



Navigate to the Form 40

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



Navigate to the Form 40

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

	State Ta P.O. Box (573) 751 email: Ori	ax Commission of Missouri 146, Jefferson City, MO 65102-01 -2414 https://stc.mo.gov ginalAssessment@stc.mo.gov	46			Form 40	
Tax Yea	r: 2022	Statemer	nt of F	ailroad a	nd Utility	Property	'
Instruction	S						
Form 40 – "St each centrally values of both values are ap	atement of Rai assessed con the real "oper portioned by m	ilroad and Utility Property" is used mpany's Schedule 13, County App ating" property and personal "oper hiles of line or number of subscrib-	by the coun ortionment, rating" prop ers.	ty clerk to certify and to certify th erty of centrally	y the miles of lin le county's local assessed comp	e reported on ly assessed panies whose	
Form 40 and Section of the	associated Sc State Tax Cor	hedule13s must be certified and s mmission (Commission) no later	ubmitted by than May 15	y the county cler 5.	rk to the Original	Assessment	
The county cle company own line. A central centrally asse	erk must ensur ing property or Ily assessed c ssed compan	re that they place an "X" in the Sche r operating in the county provided a ompany may have locally assesse y may have Schedule 13 miles of I	edule 13 co a Schedule ed property line and not	lumn to indicate 13, if applicable and not have ar have any locall	e that the central e, for their respe ny Schedule 13 ly assessed pro	lly assessed ctive miles of miles of line. A perties.	
If necessary, of companies we contact the Co for the accourt	delete any com ill have a sever ommission's C nt name and nu	Ipany that is no longer in the couni n digit account number [beginning Iriginal Assessment Section at Ori Imber of any new company or if ot	ty and list a with 103 - iginalAsses her assista	ny new compan 109] assigned t ssment@stc.mo nce is needed.	iy data. All cent by the Commiss b.gov or 573-751	rally assessed sion. Please 1-2414 Option 3	
Do not include assessed pro generation & utility, or cable	e locally asses operty of any u transmission te telephony co	ssed nonoperating property of a tility that is not centrally assesse cooperative or distribution coop ompany that is 100% Voice over I	centrally as ed (i.e., natu erative, inve nternet Pro	sessed compa Iral gas local di estor owned wa itocol (VoIP)).	any and do not i istribution utility ater or sewer u	nclude locally y, rural electric tility, municipal	
The "Total <u>Re</u> Assessed Re county clerk o	<u>al</u> Property" as al "Operating" n the back of F	sessed value entered on Form 40 Property for Centrally Assessed R orm11/11A – (Aggregate Abstract)) should rec ailroad and	concile with the t I Utility Compan	total assessed lies (CARUC) er	value of Locally ntered by the	
County: # 1	Adair		Schedule	Loc	ally Assessed V	alues	
Account		Account	13	Real	Personal	Total	
< •	001 - Adair	002 - Andrew 003 - Atch	hison C	04 - Audrain	005 - Barry	006 - Barto	n

Navigate to the Certification

To navigate to the Certification on the STC's website, Select the tab for the "Clerks" section and then the "Certifications" link.



Certification by Tax Year and by County

Under the "Certifications by Tax Year" banner, select the "Certifications by: County" link.

State of Missouri State Tax	Commiss	ion		10.901
Home	About	File An Appeal	FA	.Q's
Commercial Ai Utility Compan	rcraft and Centration	ally Assessed Rail Reports	road and	d 1 Like 0
			Tweet	
	Certification	is by Tax Year	J Tweet	

Searching by County and Tax Year

Under the "County Certifications" banner, select the current tax year from the "Tax Year" drop down menu, enter the county's name or the county's number in the "County" text box, and then select the "Search" button.

County Certifications
 This page accesses centrally assessed company certification of value reports for ad valorem taxes by county. Tax Year: County: 2022 Search Show All

Viewing the County Certification Report

Select the "View" link for the "County" entry to view the report.

COL This page	unty C	ertifications entrally assessed company certification of value reports fo	r ad valorem taxe	s by county.
Tax Yea	r: 0	Adair Search Show	/ All	
	County	Туре	Certification Date	Amendment
View	Adair (1)	Centrally Assessed Railroad And Utility Companies	06/18/2022	YES
View	Adair (1)	Commercial Aircraft Owned By Airlines	06/13/2022	No

County Certification Report

You may "Save" the pdf document to your computer, or "Print" the report.



Navigate to the Taxing Jurisdictions by County and School Taxing Jurisdictions by County

To navigate to the Taxing Jurisdictions by County and School Taxing Jurisdictions by County on the STC's website, select the tab for the "Clerks" section and then the "Certifications" link.



Navigate to the Taxing Jurisdictions by County and School Taxing Jurisdictions by County

Under the "Taxing Jurisdictions by County" banner, select the "Taxing Jurisdictions by County or School Taxing Jurisdictions by County" link(s).



Navigate to the FAA County Aircraft List

To navigate to the FAA County Aircraft List on the STC's website, select the tab for the "Assessor" section and then the "FAA County Aircraft List" link.

Tiome	About	File An A	ppeal	Appeal Lookup	F	AQs	Legal Decisions	Open Meetin
				• • • •				
Popular T	opics			••••	•••			
	7							
Assessor	Clerks	Collectors	Railro	ads & Utilities	Aircraf	t		
 FAA STC / 03/04 Comi Loca Educ 2015 Reco 	County Aircra Appeals Oper /2022 monly Used F I Schedules ational Reso Manufacture mmended Co	aft List n as of Forms urces d Home ost 🖄	 Cont Asse Coun Certin Coun Annu 	act Information ssor Directory hty Occupancy fied Parcel Cou hty Ratios hal Report	List 🖄 Ints 🖄	 Asse Live: Othe Agrid Prod 	essors' Manual stock Values 🖄 er Information So cultural Land luctivity Values [urces 🖄

Navigate to the FAA County Aircraft List

Under the "FAA County Aircraft List" banner, select the "2022 FAA County Aircraft List" link.

FAA County Aircraft List 2022 FAA County Aircraft List Assistance Assistance Contact Jeffrey Smith, Manager – Original Assessment Section, at 573-526-6403 or jeffrey.smith@stc.mo.gov for assistance.



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