

Locally Assessed
Property Schedules

Aggregate
Statement of
Taxable Property

Mileage Reports
(Schedules 4 & 13)

Locally Assessed
Market Schedules
(11, 11NCI, 12, & 12NCI)

Original Assessment Deadlines

APRIL 1

Locally Assessed
Property
Schedules

APRIL 20

Locally Assessed
Property
Schedules

Original Assessment Deadlines



Locally Assessed Property Schedules

CENTRALLY ASSESSED COMPANIES

- Schedule 14 Page 1
- Schedule 14 Page 2
- Schedule 15 – Real Operating Property
- Schedule 15 – Real Nonoperating Property
- CWIP Real
- Schedule 16 – Motor Vehicle
- Tangible Personal Property

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APRIL 1

Centrally assessed companies must submit their locally assessed property schedules and supporting documentation to the county assessor's office. The companies must complete the schedules up to the original cost column and leave market value and assessed value columns blank. The county assessor is responsible for the market and assessed value columns.

Locally Assessed Property Schedules

CENTRALLY ASSESSED COMPANIES

- Schedule 14 Page 1
- Schedule 14 Page 2
- Schedule 15 – Real Operating Property
- Schedule 15 – Real Nonoperating Property
- CWIP Real
- Schedule 16 – Motor Vehicle
- Tangible Personal Property

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APRIL 20

The county assessor is required to certify the market value and assessed value of all locally assessed property, both operating and nonoperating, of each centrally assessed company. The assessor's certification is completed by signing and dating Schedule 14 page 1 and submitting completed copies to the centrally assessed company and the Original Assessment Department.

APRIL 15

Mileage Reports
to the County
Clerk

May 15

Mileage Reports
from the County
Clerk

Original Assessment Deadlines 

Mileage Reports

CENTRALLY ASSESSED COMPANIES

- Schedule 4 – Mileage of Line
- Schedule 13 – County Apportionment
 - Contact the Original Assessment Department to request copies of Schedule 13s for specific counties.
 - [Download](#)



April 15

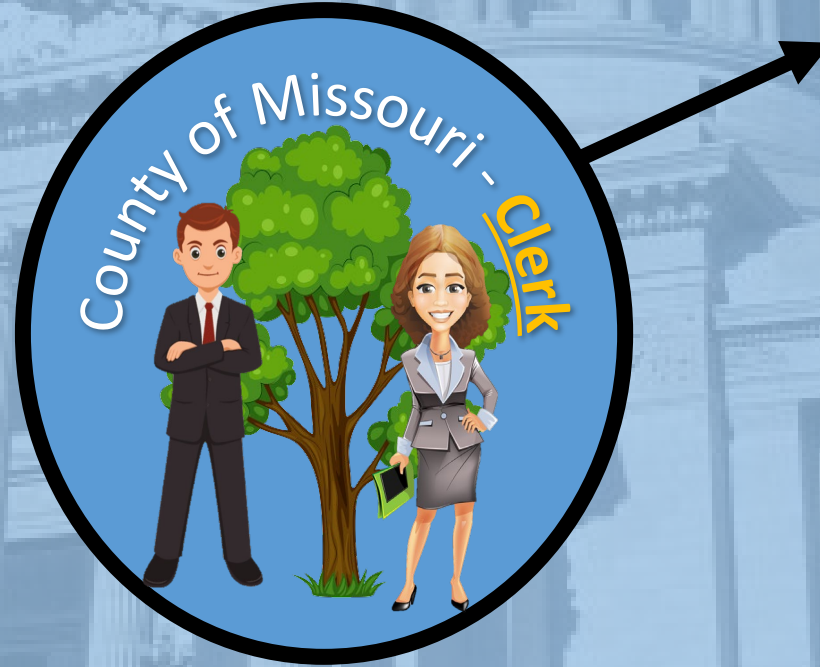
Centrally assessed companies must submit their Schedules 4 & 13 to the county clerk's office and the Original Assessment Department. These schedules list miles of line in each county and each county's taxing jurisdictions and are the basis for apportioning each company's distributable value to taxing jurisdictions.

Mileage Reports

CENTRALLY ASSESSED COMPANIES

- Schedule 4 – Mileage of Line
- Schedule 13 – County Apportionment

[Download](#)



May 15

The county clerk is required to certify the mileage reported on Schedule 13 is either correct or else certify the correct number of miles of line in each taxing jurisdiction. The county clerk must submit these mileage reports and a Form 40 to the Original Assessment Department.



Electric
Companies

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Forms

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Forms

Railroad
Companies

Fluid Pipeline
& Natural Gas
Pipeline
Companies

Telecommunication
Companies

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Forms

Commercial
Aircraft
CAOBA & CAOBO

Download
Forms

Private Car
Companies

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Forms

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Forms

Aggregate Statement of Taxable Property



Aggregate Statement of Taxable Property

COMMERCIAL AIRCRAFT

- Missouri Cover
- Form 12 – Company Name and Contact
- Schedule 1 – General Information (CAOBA Only)
- Schedule 3CA – Supplemental Information
- Schedule 20CA – Inventory

May 1 - CAOBA

The Aggregate Statement of Taxable Property must be submitted.

May 1 - CAOBO

The Aggregate Statement of Taxable Property must be submitted to the Original Assessment Department.

- Must file a personal property declaration and submit a commercial aircraft claim with the county assessor on or before March 1.



Aggregate Statement of Taxable Property

COMMERCIAL AIRCRAFT

- Missouri Cover
- Form 12 – Company Name and Contact
- Schedule 1 – Company Information and Signature Page (CAOBA Only)
- Schedule 3CA – Mileage and Takeoff/Landing Information
- Schedule 20CA – Aircraft Inventory

Commercial Aircraft
Owned By Others
CAOBO

Commercial Aircraft
Form 12

Commercial Aircraft
Owned By Airlines
CAOBA

CAOBO Instructions

CAOBA Instructions



Aggregate Statement of Taxable Property

ELECTRIC COMPANIES

- Missouri Cover
- Form 30 – Company Name and Contact
- Schedule 1 – Company Information and Signature Page
- Schedule 2 – Taxation by State
- Schedule 3EL – State Allocation Factors
- Schedule 5 – Leased Equipment
- Schedule 6EL – Real & Personal Allocations
- Schedule 7 – Balance Sheet
- Schedule 8 – Income Statement
- Schedule 9 – Capital Stock
- Schedule 10 – Long Term Debt



April 15

The Aggregate Statement of Taxable Property, except for the schedules due on or before May 1, must be submitted by each centrally assessed company to the Original Assessment Department.



Aggregate Statement of Taxable Property

ELECTRIC COMPANIES

- Missouri Cover
- Form 30 – Company Name and Contact
- Schedule 1 – Company Information and Signature Page
- Schedule 2 – Taxation by State
- Schedule 3EL – State Allocation Factors
- Schedule 5 – Leased Equipment
- Schedule 6EL – Real & Personal Allocations
- Schedule 7 – Balance Sheet
- Schedule 8 – Income Statement
- Schedule 9 – Capital Stock
- Schedule 10 – Long Term Debt

Electric
Companies

Electric
Form 30

Electric Instructions



Aggregate Statement of Taxable Property

FLUID PIPELINE & NATURAL GAS PIPELINE COMPANIES

- Missouri Cover
- Form 30 – Company Name and Contact
- Schedule 1 – Company Information and Signature Page
- Schedule 2 – Taxation by State
- Schedule 3FP/NG – State Allocation Factors
- Schedule 5 – Leased Equipment
- Schedule 6FP/NG – Real & Personal Allocations
- Schedule 7 – Balance Sheet
- Schedule 8 – Income Statement
- Schedule 9 – Capital Stock
- Schedule 10 – Long Term Debt
- Schedule 18FP/NG – Statistics



April 15

The Aggregate Statement of Taxable Property, except for the schedules due on or before May 1, must be submitted by each centrally assessed company to the Original Assessment Department.



Aggregate Statement of Taxable Property

FLUID PIPELINE & NATURAL GAS PIPELINE COMPANIES

- Missouri Cover
- Form 30 – Company Name and Contact
- Schedule 1 – Company Information and Signature Page
- Schedule 2 – Taxation by State
- Schedule 3FP/NG – State Allocation Factors
- Schedule 5 – Leased Equipment
- Schedule 6FP/NG – Real & Personal Allocations
- Schedule 7 – Balance Sheet
- Schedule 8 – Income Statement
- Schedule 9 – Capital Stock
- Schedule 10 – Long Term Debt
- Schedule 18FP/NG - Statistics

Fluid Pipeline
Companies

Natural Gas
Pipeline
Companies

Pipeline
Form 30

Fluid Pipeline
Instructions

Natural Gas
Pipeline Instructions



Aggregate Statement of Taxable Property

RAILROAD & TERMINAL RAILROAD COMPANIES

- Missouri Cover
- Form 20-RR/20A-TR – Company Name and Contact
- Schedule 1 – Company Information and Signature Page
- Schedule 2 – Taxation by State
- Schedule 3RR – State Allocation Factors
- Schedule 5 – Leased Equipment
- Schedule 6RR – Real & Personal Allocations
- Schedule 7 – Balance Sheet
- Schedule 8 – Income Statement
- Schedule 9 – Capital Stock
- Schedule 10 – Long Term Debt
- Schedule 19 – Assessed Value & Taxes Paid (RR Only)
- Schedule 21 – RR PC Company Miles (RR Only)



April 15

The Aggregate Statement of Taxable Property, except for the schedules due on or before May 1, must be submitted by each centrally assessed company to the Original Assessment Department.



Aggregate Statement of Taxable Property

RAILROAD & TERMINAL RAILROAD COMPANIES

- Missouri Cover
- Form 20-RR/20A-TR – Company Name and Contact
- Schedule 1 – Company Information and Signature Page
- Schedule 2 – Taxation by State
- Schedule 3RR – State Allocation Factors
- Schedule 5 – Leased Equipment
- Schedule 6RR – Real & Personal Allocations
- Schedule 7 – Balance Sheet
- Schedule 8 – Income Statement
- Schedule 9 – Capital Stock
- Schedule 10 – Long Term Debt
- Schedule 19 – Assessed Value & Taxes Paid (RR Only)
- Schedule 21 – RR PC Company Miles (RR Only)

Railroad
Companies

Terminal
Railroad
Companies

Railroad
Form 20

Terminal
Railroad
Form 20A

Railroad Instructions

Terminal Railroad
Instructions



Aggregate Statement of Taxable Property

TELECOMMUNICATION COMPANIES

- Cover
- Form 30 – Company Name and Contact
- Schedule 1 – Company Information and Signature Page
- Schedule 2 – Taxation by State
- Schedule 3TE – State Allocation Factors
- Schedule 5 – Leased Equipment
- Schedule 6TE – Real & Personal Allocations
- Schedule 7 – Balance Sheet
- Schedule 8 – Income Statement
- Schedule 9 – Capital Stock
- Schedule 10 – Long Term Debt
- Schedule 18TE - Statistics



April 15

The Aggregate Statement of Taxable Property, except for the schedules due on or before May 1, must be submitted by each centrally assessed company to the Original Assessment Department.



Aggregate Statement of Taxable Property

TELECOMMUNICATION COMPANIES

- Cover
- Form 30 – Company Name and Contact
- Schedule 1 – Information/Signature Page
- Schedule 2 – Taxation by State
- Schedule 3TE – State Allocation Factors
- Schedule 5 – Leased Equipment
- Schedule 6TE – Real & Personal Allocations
- Schedule 7 – Balance Sheet
- Schedule 8 – Income Statement
- Schedule 9 – Capital Stock
- Schedule 10 – Long Term Debt
- Schedule 18TE - Statistics

Fiber
Companies

ILEC
Companies

Cable
Companies

Telecommunication
Form 30

Fiber Instructions

ILEC Instructions

Cable Instructions



Aggregate Statement of Taxable Property

PRIVATE CAR COMPANIES

- Missouri Cover
- Form 50 – Company Name and Contact
- Schedule 1 – Company Information and Signature Page
- Schedule 3PC – Supplemental Information
- Schedule 20PC – Inventory



MAY 1

The Aggregate Statement of Taxable Property must be submitted to the Original Assessment Department.



Aggregate Statement of Taxable Property

PRIVATE CAR COMPANIES

- Missouri Cover
- Form 50 – Company Name and Contact
- Schedule 1 – Company Information and Signature Page
- Schedule 3PC – Mileage and Private Car Mark Information
- Schedule 20PC – Private Car Inventory

Private Car
Companies

Private Car
Form 50

Private Car
Instructions



Locally Assessed Market Schedules

CENTRALLY ASSESSED COMPANIES

- Schedule 11 – Locally Assessed Nonoperating Property
- Schedule 11NCI – NCI & CWIP
- Schedule 12 – Locally Assessed Operating Property
- Schedule 12NCI – NCI & CWIP

[Download](#)



May 1

The Locally Assessed Property Schedules must be certified and submitted by the county assessor to the centrally assessed company. Once this is complete the centrally assessed company is able to fill out Schedules 11, 11NCI, 12 and 12NCI and submit them to the Original Assessment Department.

