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Date: January 21, 2014  
To: County Assessors  
From: Original Assessment Section  
Re: Commercial Aircraft Assessment

**COMMERCIAL AIRCRAFT ASSESSMENT**

The 2014 Federal Aviation Administration (FAA) aircraft list for each Missouri county is available online on the “FAA County Aircraft Listing” link on the “Assessors” section on the Missouri State Tax Commission (Commission) website, [www.stc.mo.gov](http://www.stc.mo.gov). This spreadsheet, in an EXCEL format, is an annual reference document, as of the beginning of January. The list identifies both aircraft registration information and ownership. Aircraft are displayed on the worksheet with the respective county’s name. All 114 counties and the City of St. Louis are included in the spreadsheet.

The spreadsheet provides a listing of all aircraft registered with the (FAA) in your county as of January 2014. As of October of 2013, all aircraft listings should have been updated as part of a three-year cycle review with the FAA. The listing may not be all inclusive of aircraft in your county, i.e., a taxpayer may report ownership of an aircraft that does not appear on the listing; similarly, aircraft that have been destroyed, salvaged, or sold may not have been removed from the listing. The FAA phone contact information is:

Toll-Free	866-762-9434
Toll	405-954-3131

**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: (1) commercial aircraft owned by airline companies (CAOBA – account 130s) and (2) commercial aircraft owned by others (CAOBO – account 120s). State assessment is based on Total miles flown in Missouri to Total miles flown System-Wide to derive an allocation percentage (%) to Missouri.

## **Commercial Aircraft Owned by Others (CAOBO – Account 120s)**

CAOBOS are NOT engaged in the carriage of persons or cargo for hire. They have the opportunity to be assessed by the Commission.

CAOBOS desiring valuation by the Commission must (1) file their personal property declaration and submit a Commercial Aircraft Claim with the county assessor by March 1 and (2) submit a required Aggregate Statement of Taxable Property, Form 12 and associated schedules, to the Commission by August 31 (prior to September 1).

## **Commercial Aircraft Owned by Airlines (CAOBA – Account 130s)**

CAOBAs are engaged in the carriage of persons or cargo for hire. They must submit a required Aggregate Statement of Taxable Property, Form 12 and associated schedules to the Commission by May 1 to avoid a penalty.

## **Tax Situs**

### **CAOBO**

For aircraft owned by individuals, the taxing situs is the individual's residence.

For aircraft owned by entities other than individuals, the taxing situs is the aircraft's airport hangar.

### **CAOBA**

For airline companies, the taxing situs is the airport or helicopter pad location of arrivals and departures.

Taxing jurisdictions are not identified on state certifications for commercial aircraft. After certification of commercial aircraft, each county clerk will receive a report listing the Airport FAA Code or Helicopter Pad's physical location with zip code for centrally assessed CAOBAs as well as centrally assessed CAOBOS owned by entities other than individuals.

The required Aggregate Statement of Taxable Property, Form 12 and associated schedules, and instructions are available online on the "Aircraft" section on the Commission website, [www.stc.mo.gov](http://www.stc.mo.gov), by selecting the appropriate industry link and then navigating to the document(s) needed.

The Aggregate Statement of Taxable Property, Form 12 and associated schedules, must be sent by email in EXCEL format to Original [Assessment@stc.mo.gov](mailto:Assessment@stc.mo.gov).

After certification of CAOBOS and CAOBAs by the Commission, county clerks with commercial aircraft certification will receive email notification of the certification and will be instructed to review the certification on the "Certifications" link on the "Clerks" section on the Commission website, [www.stc.mo.gov](http://www.stc.mo.gov), by selecting "County", typing in the county name for the current year, and then selecting the applicable entity to view. Counties should review the certification of commercial aircraft in their county and the total assessed value for each entity.

For inquiries or assistance: contact Rosella Schad at 573-751-1729, the Commission's Original Assessment Section at 573-751-2414, or send an email to [OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov).