

- A PC Company owns the private cars (also known as freight cars, flanged wheel property, rail cars, or rolling stock) moved by a Railroad Company's locomotive
- The PC Company's ownership is identified by a two to four letter sequence, known as a Private Car Mark [A shared Private Car Mark is owned by multiple Private Car Companies]
- Both the PC Companies and the Railroad Companies record the miles the private cars travel across Missouri
- The Original Assessment Department will use the greater of the PC Company's reported mileage or the Railroad Companies' reported mileage
- ▶ PC Tax Rate Determined by the Commission
  - ▶ Based on the Prior Tax Year Property Taxes on the Assessed Value of Missouri Operating Property, Less Surtax, for ALL Railroad Companies with PC Traffic in Missouri

- Certification
  - The PC Tax Rate and PC Assessed Values are certified to the Missouri Department of Revenue
  - Personal Property
- Missouri Department of Revenue handles the Billing, Collection, & Disbursement Functions

- Allocation to a County is the ratio of the County's Railroad Miles with PC Traffic to the Total Railroad Miles in Missouri with PC Traffic
  - Does Not include the track miles used by a tourist Railroad
- Schools
  - Distributed based on the County's September memberships of All School Districts in a County

- ▶ Form 40, Statement of Railroad and Utility Property
  - Due from the Clerk to the Commission by May 15 (RsMO 151.040)
    - {<http://www.moga.mo.gov/mostatutes/stathtml/15100000401.html>}
  - The Form 40 is created with the County's data as of the prior tax year-end
  - Instructions are at the top of the form
  - If necessary, delete any Company that is no longer in the County and list any new Company data
    - Purpose:
      - Clerk Certification of Miles listed on a Company's Schedule 13, County Apportionment
      - Provide each Company's Locally Assessed Operating Property Assessed Value

- Only Includes CARUC Accounts (103) – (108) because the assessed values of only these Centrally Assessed Companies are apportioned by miles of line
  - A Company may have County Mileage and no Locally Assessed Value in the county
  - A Company may have Locally Assessed Value and no County Mileage
- Locally Assessed Real Operating Property » The Front of the Form 11/11A and in the 3<sup>rd</sup> Block on the Back of the Form 11/11A

## ▶ Form 11/11A, Aggregate Abstract

- Clerks should include the “Total Real Property” value entered on Form 40 on the Front of Form 11/11A – [Aggregate Abstract] and should reconcile the “Total Real Property” value entered on the Form 40 with the total value entered in Locally Assessed Real “Operating” Property For Centrally Assessed Railroad and Utility Companies (CARUC) (3<sup>rd</sup> Block) on the Back of the Form 11/11A.
  - Schedule 14 Line 10: Locally Assessed Real Operating Property » The Front of the Form 11/11A and in the 3<sup>rd</sup> Block on the Back of the Form 11/11A
- Clerks should include CWIP: Real-New Construction identified on Schedule 14 Line 17 in the total value entered on the Front of the Form 11/11A and in Real Property New Construction and Improvements (1<sup>st</sup> Block) on the Back of the Form 11/11A.
  - Schedule 14 Line 17: CWIP: Real – New Construction » The Front of the Form 11/11A and in the 1<sup>st</sup> Block on the Back of the Form 11/11A
- Clerks should NOT include the aircraft inventory of Commercial Aircraft Owned by Others (CAOBO) [reported on Form 12 Schedule 20CA and valued by the Original Assessment Section of the Commission] on the Front of Form 11/11A and in Vehicles (4<sup>th</sup> Block) on the Back of Form 11/11A.
  - CAOBO Appraisal Report Aircraft Inventory: Do NOT include CAOBO on the Front of the Form 11/11A and in the 4<sup>th</sup> Block on the Back of Form 11/11A

▶ Railroad & Utility Book

- Utilities and Other Centrally Assessed Companies NOT included in the Railroad & Utility Book
  - Natural Gas Pipeline Local Distribution Company (LDC)
  - Rural Electric Cooperative – Generation & Transmission
  - Rural Electric Cooperative – Distribution
  - Investor Owned Sewer Company
  - Investor Owned Water Company
  - Municipal Utility
  - Cable Telephony Company (100% Voice over Internet Protocol (VoIP))
  - Commercial Aircraft Owned by Others
  - Private Car Companies

- Railroads, Utilities and Other Centrally Assessed Companies included in the Railroad & Utility Book
  - CARUC
    - Distributable Assessed Value
    - Locally Assessed Value
      - Operating
      - Non-Operating
  - CAOBA
    - Distributable Assessed Value

- ▶ SARRU: State Assessed Railroads & Utilities
  - “Year over Year % Change by County” Report for the Distributable Assessed Value of **both Centrally Assessed Railroad and Utility Companies (CARUC) & Commercial Aircraft Owned by Airlines (CAOBA)** is posted to the Missouri Department of Elementary and Secondary Education’s (DESE) website after tax year-end

{<http://dese.mo.gov/sites/default/files/sf-2014-YOY-Assessed-Valuation-By-County.pdf>}

- Used by:
  - DESE
  - Missouri State Auditor’s Office

## ► Websites

- [www.moga.mo.gov](http://www.moga.mo.gov)
  - Missouri Constitution & Statutes
- [www.sos.mo.gov](http://www.sos.mo.gov)
  - Code of State Regulations [Select Administrative Rules, 12 CSR 30-2, Title 12: Department of Revenue, Division 30: State Tax Commission, Chapter 2: Original Assessment]
- [www.auditor.mo.gov](http://www.auditor.mo.gov)
  - Property Tax Rates [To navigate to the report, select “Audit Reports”, “2014 Property Tax Rates”, “View Complete Audit Report”]
- [www.dese.mo.gov](http://www.dese.mo.gov)
  - SARRU [To navigate to the report, select “Administrators”, “Finance”, “Financial & Administrative Services”, “School Finance”, “Data & Reports”, “SARRU % Change”, and “2014 State Assessed Property”]
- [www.faa.gov](http://www.faa.gov)
  - Aircraft Registration
    - Enter Tail Number of Serial Number

▶ Deadlines

- April 1: Schedule 14, Summary of Local Assessment, Schedule 15, Local Assessed Real Property, and Schedule 16, Licensed Vehicles (& Boats)
  - Due from the Company to the Assessor by April 1
- April 15: Schedule 13 & Schedule 13CT
  - Due from the Company to the Clerk by April 15
- April 20: Certified copy of Schedule 14
  - A signed and dated certified copy of the completed Schedule 14 is due from the Assessor to the Company, the Clerk, and the Commission by April 20
- May 15: Form 40, Statement of Railroad and Utility Property
  - Due from the Clerk to the Commission by May 15

- ▶ Resources on the Commission’s website, [www.stc.mo.gov](http://www.stc.mo.gov)
  - Appeals
  - "Railroads & Utilities" section and “Aircraft” section: “Aggregate Statement of Taxable Property & Instructions” by Industry, including Deadlines
    - The 2015 Aggregate Statement of Taxable Property and Instructions are available for new entities. [To navigate to this document, select the "Railroads & Utilities" section, then the applicable industry link for Form 20, Form 20A, Form 30, or Form 50, and then the link for the industry-specific aggregate document or the “Aircraft” section for Form 12, then the applicable industry link, and then the link for the industry-specific aggregate document]

- “Clerks” section, "Railroads & Utilities" section, and “Aircraft” section
  - “Certifications” [Select the link]
    - {<http://stc.mo.gov/RUPinfo/>}
    - Email Notifications to the Company and to the Clerk’s Secretary of State’s email address
      - Current Tax Year Certifications
      - Current Tax Year Amended Certification
      - Current Tax Year Amendment for Prior Tax Year Certification of CARUC, CAOBA, and PC
    - “Taxing Jurisdictions by County” Spreadsheet
      - Worksheets are provided in county numerical order
    - **There are NO Certifications to School Districts**

- “Clerks” section, “Railroads & Utilities” section, and “Aircraft” section
  - “Certifications”
    - “After certification or an amended certification by the Commission, the affected entity (CARUC or CAOBA or CAOBO) and affected Clerk(s) will receive an email notification to review the certification posted to the Commission’s website, [www.stc.mo.gov](http://www.stc.mo.gov). To navigate to the certification on the website, select either the “Railroads & Utilities” section or the “Clerks” section and then the “Certifications” link. Under “Certifications by Tax Year”, choose either “Certifications by Company” or “Certifications by County”. For Certifications by Company, choose the current year and enter the Company name or account number and then select the document for viewing. For Certifications by County, choose the current year and enter the County name or number and then select the document for viewing.”
- “Railroads & Utilities” section
  - PC Tax Rate

- “Assessors” section
  - Current “FAA Aircraft Listing by County” Spreadsheet [To navigate to this spreadsheet, select the “2015 FAA County Aircraft Listing” link]
    - {<http://stc.mo.gov/assessor/faa-county-aircraft-listing/>}
    - Worksheets are provided in county numerical order
    - This document displays the mailing address, including county, provided to the FAA for aircraft registration correspondence and does NOT indicate that an aircraft is physically located in the county or flies into or out of the county
  - Assessor’s Manual [To navigate to this document, select “Assessor’s Manual” link]
    - {<http://stc.mo.gov/assessmentmanual/>}
    - Chapter III: Original Assessment
    - Chapter VII: Rural Electric Cooperatives
- “Assessors” section and “Clerks” section
  - Commission’s Annual Report [To navigate to this report, select the “Annual Report” link]
    - {<http://stc.mo.gov/annual-reports/>}
    - Assessed Values and Other Data of Centrally Assessed Companies [Select Chapters II, IV, V, and VII]

## ➤ “Clerks” section

- Commonly Used Forms [To navigate to these documents, select the “Commonly Used Forms” link]
  - {<http://stc.mo.gov/clerks/commonly-used-forms/>}
  - Form 40 by County Spreadsheet [To navigate to this spreadsheet, select the “2015 Form 40” link]
    - Worksheets are provided in county numerical order
    - [To download only a specific county’s worksheet into a new spreadsheet: Right click on the Worksheet tab for the county, choose “Move or Copy” on the Menu, Enter “new book” in “To Book”, check (√) the “Create a Copy” box, and select OK. From the Microsoft Icon, choose “Save As” to Name and Save the new document to the Clerk’s computer (i.e., “2015 County Form 40”)]
    - Worksheets are provided in county numerical order
  - Form 11/11A & Instructions [To navigate to this spreadsheet, select the “Form 11/11A” link]

## ➤ Retention of Certifications

- 10 Years

- ▶ Original Assessment Section
  - Communications
    - Contact Information
      - Call or Email for Clarification or Assistance
        - Commission's Main Line:  
573-751-2414: Voice Prompt: Press Option 3
        - [OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov)
        - 573-751-1341 (fax)

- ▶ Maureen Monaghan
  - [maureen.monaghan@stc.mo.gov](mailto:maureen.monaghan@stc.mo.gov)
  - 573-751-1730
  
- ▶ Randy Wright
  - [randy.wright@stc.mo.gov](mailto:randy.wright@stc.mo.gov)
  - 573-526-6403
  
- ▶ Rosella Schad
  - [rosella.schad@stc.mo.gov](mailto:rosella.schad@stc.mo.gov)
  - 573-751-1729

- ▶ Missouri Rural Electric Cooperatives
  - Distribution Cooperatives
    - The 7-digit account number prefix
      - (140) Distribution Cooperatives
    - 42
      - 40 are based in Missouri
      - 2 are based in Arkansas
    - 2014 Missouri Market Value of \$1,201,512,475
    - Net Distribution Plant is updated each tax year

- ▶ Missouri Rural Electric Cooperatives
  - Generation & Transmission Cooperatives
    - The 7-digit account number prefix
      - (150) Generation & Transmission Cooperatives
    - 10
      - 7 are based in Missouri
      - 1 is based in Arkansas
      - 1 is based in Kansas
      - 1 is based in Oklahoma
    - 2014 Missouri Market Value of \$497,328,693