

Quarterly
Reimbursement
2015

3-26-2015

The State Tax Commission

Jan Elliott, Jan.Elliott@stc.mo.gov

or 573-751-1708

Jeff Schmidt, Jeff.Schmidt@stc.mo.gov

or 573-751-1726

Larry Hixson, Larry.Hixson@stc.mo.gov

or 573-751-1733

Alice Scheulen, Alice.Scheulen@stc.mo.gov

or 573-751-1735

Purpose for the training:

1. Open the lines of communication. We want to work with you and be there for questions. Please do not hesitate to call.
2. Our office is providing tools to assist clerks and assessors to complete the county's quarterly reimbursement.
3. Due to staff retirements and budget, STC staff is under time restraints to process work in a timely manner.

Why is the Quarterly Reimbursement important?

Data provided in the quarterly reimbursement is relied upon by the county for budget reasons, assessor maintenance plans, and the State Tax Commission.

When is the Quarterly Reimbursement due?

Timeframe of Expenditures	Fiscal Quarter State and 1st Class Counties	County's Calendar Quarter	Due Date
January 1 – March 31	Fourth	First	30-Apr
April 1 - June 30	First	Second	30-Jul
July 1 – September 30	Second	Third	30-Oct
October 1 – December 31	Third	Fourth	30-Jan

Note: the County's 2nd Quarterly Reimbursement (Green shaded rows) is typically the first opportunity to receive state funds, if and when appropriated. Beware in 2014, the funds were subject to withholdings until the Governor released the funds in September 2014.

When is the Quarterly Reimbursement due?

Section 137.750.3, RSMo: Requests for reimbursement of assessment costs must be made quarterly **no later than the thirtieth day of the month immediately following the quarter for which such state funds are sought.** *Even if the county has depleted their state funds in previous quarter(s), a quarterly reimbursement and documentation must be submitted.*

How much is the county reimbursed?

The State's 2015 fiscal year reimbursement, from July 1, 2014 to June 30, 2015, is \$3.00 per parcel. Based on history, \$3.00 was approved in recent years.

Reimbursed Expenses

versus

Non-Reimbursed Expenses

Non-Reimbursed Expenses

per 137.750.4, RSMo.

The following costs and expenses **shall not** qualify for state reimbursement or reimbursement from tax moneys withheld from political subdivisions:

- a. **Premiums for property and casualty insurance and liability insurance;**
- b. **Depreciation, interest, building and ground maintenance, fuel and utility costs, and other indirect expenses which can be classified as the overhead expenses of the assessor's office;**
- c. **Purchases of motor vehicles.**

What to do if assessor's office is located in a building that is not owned by the county?

Call the State Tax Commission for directive.

As of 3-19-2015, no prior approval letters required unless an expense exceeds the budgeted amount or are not included in the county's maintenance plan.

*Reimbursements that **MUST have PRIOR APPROVAL** before submitting Quarterly Reimbursements*

- **Line 4c – Equipment Leases**
- **Line 5a – Computer Hardware Purchases/Leases**
- **Line 5b – Software Purchases/Leases**
- **Line 5c – Hardware and/or Software Maintenance, Program Modifications**
- **Line 6c – Other (Aerial Photography, GIS, Legal Fees, Utilities for Leased Space, etc.)**

As of 3-19-2015,
no prior approval
letters required.

If costs are budgeted in the plan on an as needed basis, for non-scheduled maintenance or minor modifications, one letter detailing the anticipated costs may be submitted for approval. If costs are incurred, the quarterly request needs to include the invoice (with sufficient explanation for the charge).

As of 3-19-2015,
no prior approval
letters required.

Keep copies for future quarterly reimbursements.

Computer system costs will be allocated based upon the assessor's use or share of the system. To allocate the costs, the county should submit a completed Annual Computer Inventory by April 1 of each year.

The Annual Computer Inventory are sent to counties in March.

Prior Approval Letters/Email

- Send letter or email to Jan Elliott
Jan.Elliott@stc.mo.gov or to

As of 3-19-2015,
no prior approval
letters required.

STATE OF MISSOURI

ASSESSMENT REIMBURSEMENT PROGRAM

P.O. BOX 146

JEFFERSON CITY, MO 65102

Your continued cooperation in providing this information prior to the submission of your quarterly reimbursement request will ensure the prompt handling of those requests.

As of 3-19-2015,
no prior approval
letters required.

Line 4c

Row	Title	Example	County's policies should include:
4c	Equipment Leases	Copy Machine Leases, Mailing Machines, etc.	<p>1. A detailed description of the equipment, including brand, model, and capacity, etc.</p>
			<p>2. Describe what the county to accomplish relative to its maintenance program. If the item is to be used by the assessor and other offices, list the offices.</p>
			<p>3. Total estimated cost. The percentage to be charged to the assessment program will be based on data from the annual computer inventory.</p>
			<p>4. If this item or system is a replacement, how long has the current item or system been in service?</p>

As of 3-19-2015, no prior approval letters required.

Line 5a

Row	Title	Example	County's request must include:
5a	Hardware Purchase and/or Lease	Monitor, screen, keyboard mouse, tower, power strips, notepad, I-pad, tablet, battery back-up, printer etc. (for a shared system, this must only be the Assessor's portion as determined by the Annual computer Inventory)	1. A detailed description of the item purchased, including brand, model, and capacity, etc.
			2. Describe how the county to accomplish the program. If the item is to be used in other offices, list the offices.
			3. Total estimated cost. The percentage to be charged to the assessment program will be based on data from the annual computer inventory.
			4. If this item or system is a replacement, how long has the current item or system been in service?

As of 3-19-2015, no prior approval letters required.

Line 5b

Row	Title	Example	County's priorities include:
5b	Software Purchase and/or Lease	<p><u>ORIGINAL</u> purchase of a software program such as Microsoft office, Apex, Marshall & Swift, etc. (for a shared system, software must be allocated in the same manner as in 5a).</p>	<p>1. A detailed list of software purchased/leased that will benefit the assessment program.</p>
			<p>2. Total estimated cost. The percentage to be charged to the assessment program will be based on data from the annual computer survey.</p>
			<p>3. If this software/program replaces current programming, what benefits are anticipated over the current programming?</p>

As of 3-19-2015, no prior approval letters required.

Line 5c

Row	Title	Example	County's prior approval request must include:
5c	Hardware and/or Software Maintenance, Program Updates, (Arc View)	<u>RENEWAL</u> of user licenses fee with software vendor, fix server issues, charge for back up services, etc.	<p>1. A detailed description of hardware or software maintenance for the county. The charge is for a length of time.</p> <p>2. Total estimated cost. The percentage to be charged to the assessment program will be based on the data from the annual computer survey.</p>

As of 3-19-2015, no prior approval letters required.

Line 6c – Aerial Photography, GIS, and Photo Enlargement

Row	Title	Example	County's prior approval request must include:
6c	Other (Aerial Photography, GIS, etc.)	Aerial Photography and photo enlargement (companies could be Surdex), some of the GIS companies (could be Midland Mapping, IntrinsiCorp GIS, Great Rivers, Sidwell Mapping, Schneider, etc.)	<p>County's prior approval request must include:</p> <ol style="list-style-type: none"> 1. Aerial photography is needed 2. Aerial photography re-flight the county to be 3. The scale of maps to be produced 4. The total estimated cost. 5. A detailed copy of the work specifications. 6. An estimate of the cost of re-inking of ownership mylars, and timeframe planned for incorporating the new aerial photography into the system.

As of 3-19-2015, no prior approval letters required.

Line 6c – Cost and Expense of any additional office space made necessary in order to carry out the county’s maintenance plan

This is assessor office space that is located in a non-county owned building.

Line 6c – Cost and Expense of any additional office space made necessary in order to carry out the county’s maintenance plan

Row	Title	Example	County’s prior approval request must include:
6c	Additional office space made necessary in order to carry out the county’s maintenance plan.	An annex in a building not owned by the county.	<p>1. Is the space being rented from...</p>
			<p>2. What costs are anticipated? Rent, utilities,</p>
			<p>3. If additional space is a new location for the assessor, why has it become necessary</p>

As of 3-19-2015, no prior approval letters required.

Line 6c – Legal Fees; Salaries and benefits of data processing personnel not directly employed by the assessor.

Row	Title	Example	County's prior approval request must include:
6c	Legal Fees; Salaries and benefits of data processing personnel not directly employed by the assessor	An attorney	<p>County's prior approval request must include:</p> <ol style="list-style-type: none"> 1. Details of the assessment of county property directly to the assessor or defense 2. Total estimated cost and how those costs will be incurred or charged.

As of 3-19-2015, no prior approval letters required.

Documentation of Expenses

1. All expenditures, except for salaries and mileage must be documented by attaching copies of the appropriate invoice or receipt.
2. Do not include copies of checks, County Commission vouchers, requisitions, purchase orders, or statements. Only copies of paid invoices or receipts are to be submitted.
3. The invoices or receipts for the quarter must be grouped according to line item on the reimbursement request. Do not group by month.
4. An adding machine tape, reflecting the total amount of each line item, is to be attached to the invoice copies for each line item.

Documentation of Expenses

Continued

5. Highlight the appropriate cost(s) on the invoices and submit documentation in the same order as the adding machine tape.
6. Tapes should have one entry for each expense. Do not include subtotal tapes or double sided copies of invoices.
7. Copy of the Station's letter giving Prior Approval for b, 5c, and 6c.

As of 3-19-2015, no prior approval letters required.

Documentation of Expenses Continued

If using a detailed computer printout rather than invoices:

1. Each item listed on the printout should be **highlighted and labeled with the corresponding line item number** (not the county's account number).
2. If the printout does not total line items by quarter, a machine tape total must be submitted for each line item. The order of the items on the tape totals should correspond with the order of the printout.
3. Items requiring Specific Commission, such as all computer related items, **even if costs are listed** **copies provided,** grouped and labeled with invoice copies should be number.

As of 3-19-2015,
no prior approval
letters required.

The Quarterly Reimbursement Form

- Verify that the most current version of the reimbursement request form, MO 869-1319 (Rev03-15) is being utilized. The form is available on the STC website, or call 573-751-1735. The quarterly reimbursement (Qtrly_ReimbV2.xls) can be found at: <http://stc.mo.gov/assessor/generalforms>
-
- Required data entry cells on the form are color-coded. Utilizing the TAB key allows you to maneuver through just the cells which require data entry.
-

State Tax Commission Website <http://stc.mo.gov>

Missouri State Tax Commission » Welcome - Internet Explorer

http://stc.mo.gov/

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Property Tax Credit
Income Tax, Sales Tax and Other Taxes
How Property Tax Bills are Calculated
Paying Online
Veterans/Military

Popular Topics

Assessor	Clerks	Collectors	Railroads & Utilities	Aircraft
<ul style="list-style-type: none">Assessor DirectoryCounty Occupancy List2015 FAA County Aircraft ListingCertified Parcel Counts			<ul style="list-style-type: none">County RatiosCommonly Used FormsAnnual ReportAssessor's ManualLivestock valuesResource Links	<ul style="list-style-type: none">Agricultural Land Productivity Values

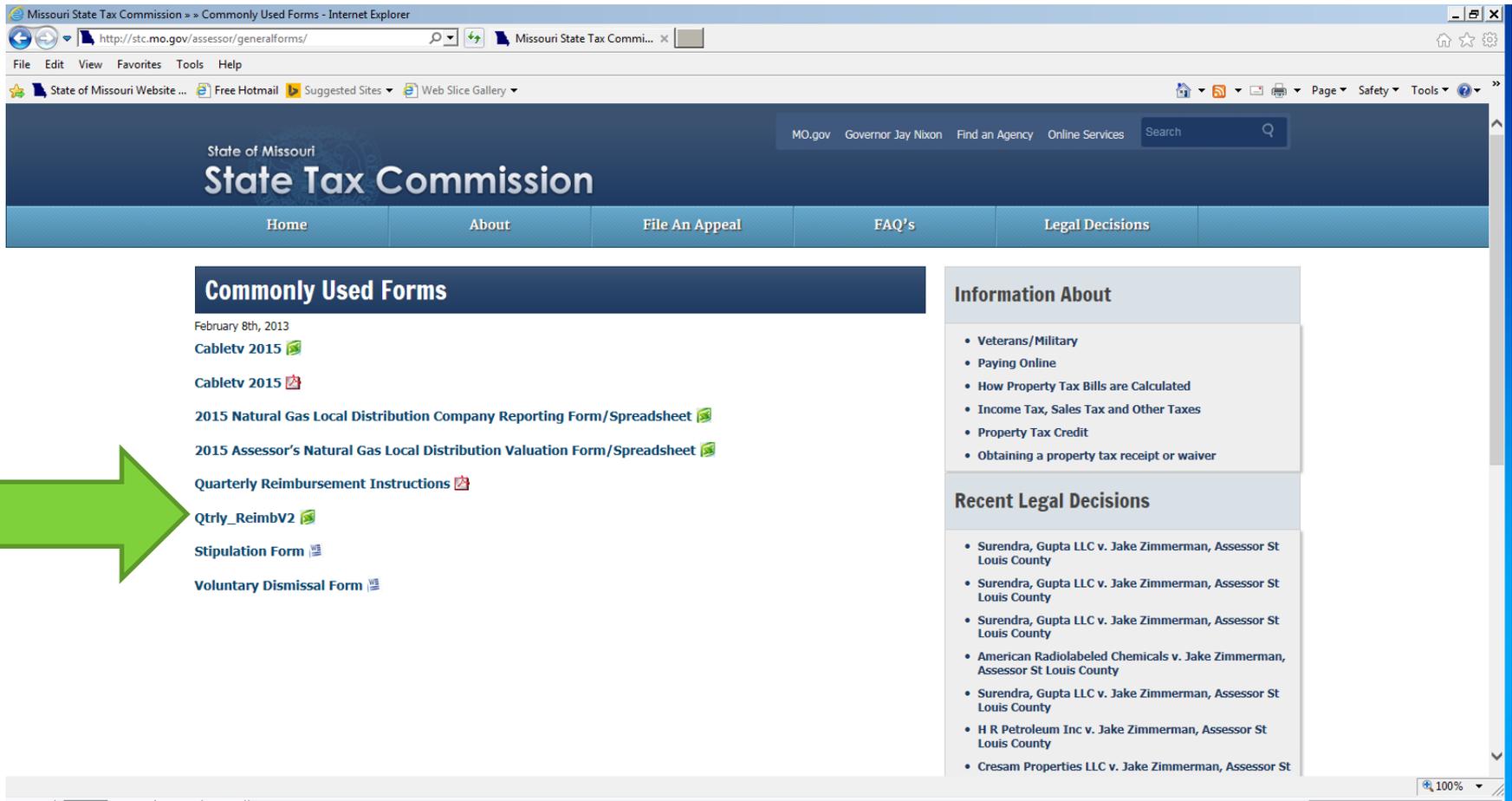
Recent Legal Decisions

- Surendra, Gupta LLC v. Jake Zimmerman, Assessor St Louis County
- Surendra, Gupta LLC v. Jake Zimmerman, Assessor St Louis County
- Surendra, Gupta LLC v. Jake Zimmerman, Assessor St Louis County
- American Radiolabeled Chemicals v. Jake Zimmerman, Assessor St Louis County
- Surendra, Gupta LLC v. Jake Zimmerman, Assessor St Louis County
- H R Petroleum Inc v. Jake Zimmerman, Assessor St Louis County
- Cresam Properties LLC v. Jake Zimmerman, Assessor St Louis County
- P & L Holdings LLC v. Jake Zimmerman, Assessor St Louis County
- Marcal Company LLC v. Jake Zimmerman, Assessor St Louis County
- Surendra, Gupta LLC v. Jake Zimmerman, Assessor St Louis County

100%

State Tax Commission Website

<http://stc.mo.gov/assessor/generalforms>



Missouri State Tax Commission » » Commonly Used Forms - Internet Explorer

http://stc.mo.gov/assessor/generalforms/

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State of Missouri Website ... Free Hotmail Suggested Sites Web Slice Gallery

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State Tax Commission

Home About File An Appeal FAQ's Legal Decisions

Commonly Used Forms

February 8th, 2013

- [Cabletv 2015](#)
- [Cabletv 2015](#)
- [2015 Natural Gas Local Distribution Company Reporting Form/Spreadsheet](#)
- [2015 Assessor's Natural Gas Local Distribution Valuation Form/Spreadsheet](#)
- [Quarterly Reimbursement Instructions](#)
- [Qtrly_ReimbV2](#)
- [Stipulation Form](#)
- [Voluntary Dismissal Form](#)

Information About

- Veterans/Military
- Paying Online
- How Property Tax Bills are Calculated
- Income Tax, Sales Tax and Other Taxes
- Property Tax Credit
- Obtaining a property tax receipt or waiver

Recent Legal Decisions

- Surendra, Gupta LLC v. Jake Zimmerman, Assessor St Louis County
- Surendra, Gupta LLC v. Jake Zimmerman, Assessor St Louis County
- Surendra, Gupta LLC v. Jake Zimmerman, Assessor St Louis County
- American Radiolabeled Chemicals v. Jake Zimmerman, Assessor St Louis County
- Surendra, Gupta LLC v. Jake Zimmerman, Assessor St Louis County
- H R Petroleum Inc v. Jake Zimmerman, Assessor St Louis County
- Cresam Properties LLC v. Jake Zimmerman, Assessor ST

100%

Quarterly Reimbursement

See Handout

Lower Left Hand Corner should read
MO 869-1319(Rev03-2015)

County completes gray highlighted fields.

MISSOURI STATE TAX COMMISSION QUARTERLY REIMBURSEMENT

CERTIFIED COPY OF ASSESSING SALARIES, COSTS AND EXPENSES			
County -		Calendar Quarter - to	
COSTS			
<i>Complete Gray Highlighted Areas, Red Highlighted Row Number requires PRIOR APPROVAL</i>			
NO. OF EMPLOYEES	SALARIES OF EMPLOYEES APPROVED IN ASSESSMENT MAINTENANCE PLAN		AMOUNT
A. 1	Assessor		A.
B.	Assessor's Staff		B.
C.	Other Salaries (explain on separate page)		C.
D. 1	Employee Fringe Benefits (FICA, Unemp., Medicare, etc.)		D.
OTHER COSTS AND EXPENSES APPROVED IN ASSESSMENT MAINTENANCE PLAN			
1a	Office Expenses:	Supplies, Forms, Manuals	1a
1b		Postage and Shipping Expense	1b
1c		Land Line and/or Cell Telephone Expense, Internet Service, Email Fees, Telecommunications	1c
2	Mileage Expense Only	Number of Miles @ County Mileage Rate	2
3	Education and Training	Meals, Registration, Association Dues, Lodging, etc.	3
4a	Non-Computer Related Equipment:	Purchases of Office and Field Equipment: Chairs, Measuring Tapes, Calculators, Camera/Disc/Film, Copiers, etc.	4a
4b		Maintenance for Copy Machine, Postage Machine, Fax Machine, etc.	4b
4c		Leases for Copier, Postage Machine, etc.	4c
4d	Computer:	Original Hardware Purchases/Leases	4d
4e		Original Software Purchases/Leases	4e
4f		Renewal of Hardware and/or Software Maintenance, Program Updates	4f
5a	Contracts:	Appraisal	5a
5b		Mapping	5b
5c		Other Contracts: Aerial Photography, GIS, Legal Fees, Utilities for Leased Assessor Office Space, etc.	5c
7	Other Expenses	Bond Fees, Uniforms, Advertising	7
Total Costs			\$0.00
CALCULATIONS			
1.	Maximum Amt Reimbursable	Parcel Rate x Parcel Count	\$0.00
2.	Minimum Available Per Year	\$3.00 x Parcel Count (20,000 max)	\$60,000.00
3.	Total Costs in Previous Periods	(current fiscal year)	
4.	Total Reimbursement in Previous Periods	(current fiscal year)	
5.	Maximum Amt of Reimbursement Available	(line 1 minus line 4)	\$0.00
6.	Minimum Amt of Reimbursement Available	(line 2 minus line 4)	\$60,000.00
7.	Total Costs This Period		\$0.00
8.	Total Costs to Date	(line 3 plus line 7)	\$0.00
9.	Greater of:	\$0.75 x quarter 1 x parcel count (20,000 max) or 50% of line 6	\$15,000.00
10.	Reimbursement Due on Minimum Amount	Lesser of line 6, or (line 9 minus line 4)	\$15,000.00
11.	Greater of	(2 x line 4) or (\$6.00 x parcel count (20,000 max))	\$120,000.00
12.	Reimbursement Due at 50%	(line 8 minus line 11) x .50, but not less than \$0.00	\$0.00
13.	Total Reimbursement This Period	(line 10 plus line 12)	\$15,000.00
14.	Maximum Reimbursement This Period	lesser of line 5 or line 13)	\$0.00
15.	Total Reimbursement Claimed This Fiscal Year	(line 4 plus line 14)	\$0.00
16.	Max Available for Future Reimb. This Fiscal Year	(line 1 minus line 15)	\$0.00
CERTIFICATION			
In accordance with Section 137.750 RSMo, we certify that the salaries, costs, and expenses listed herein were incurred during the			
Calendar quarter 1-Q-1900 to 1-Q-1900 for County for the purpose of maintaining			
equalized assessed valuations under the assessment and equalization maintenance plan approved by the State Tax Commission of Missouri			
Signature of Assessor	Signature of County Presiding Comm / Chief Executive	Signature of Accounting Officer / County Clerk	
I, testimony whereof, I have hereunto set my hand and affixed the Seal of County at office in			
SEAL)	County, Missouri, this the	day of	20
		County of	State of Missouri
		Signature of Clerk of the County Commission	
I hereby certify that the above expenditures have been compared to the budget included in the assessment and equalization maintenance			
plan and that the expenditures claimed are in general and reasonable compliance with said approval plan.			
Signature of Commissioner, State Tax Commission of Missouri			
RETURN TO			
STATE OF MISSOURI, ASSESSMENT REIMBURSEMENT PROGRAM			
P.O. BOX 146, JEFFERSON CITY, MO 65102			

Line A - Assessor

Enter the Assessor's salary.

Line B – Assessor’s Staff

Enter the number of employees and the salary total.

Line C – Other Salaries

“Other” salaries of other personnel whose time is partly allocated to assessment duties. Enter number of persons who are not part of Assessor’s staff who have allocated time for assessment work. (i.e. data processing personnel, etc.) Enter the apportioned salary total.

Line D – Employee Fringe Benefits

“Employee Fringe Benefits” Enter the portion paid by County for all employee fringe benefits. This normally includes, but is not limited to the county’s portion of Social Security, Medicare, Lagers, or other retirement plan paid all or partially by the County, Unemployment Insurance, Workmen Compensation, Dental Insurance, Health Insurance, etc.

Line 1a. Office Expenses: Supplies, Forms, Manuals

Film, magnets, vehicle signs, Farm Equipment Guide, Batteries, Door Hangers, Stationary, Printing of Assessment Forms, Assessors Personal Property Valuation Guide, any valuation manuals either in paper or on-line, copy machine copies, staples, notepads, stationary, toner for printer, ink cartridge, subscriptions, etc.

1b. Postage Expenses

Stamps for mailing and shipping

1c. Telephone Expense

Assessor's portion of telephone bill (Land line or cell phone), email account fees, monthly internet fees.

Telecommunication expense. (Please highlight assessor's Total Charges for Assessor's office)

2. (All) Mileage Expense Only

Assessor's office mileage, including mileage to schools and conference, for the quarter. The state reimburses costs only for the actual miles driven for assessment purposes, regardless of whether the vehicle is owned by the county, or by an individual.

2. (All) Mileage Expense Only

Please write the number of miles and the current mileage rate as allowed by the county.

1,900 miles @ \$0.56 = \$1,064.00 Form will calculate and auto-populate the amount column.

Costs such as vehicle purchase, fuel, oil, maintenance, tires, towing, insurance, etc. are not reimbursable. County must provide the number of miles and the rate.

Common Issue on Line 2 and 3

If mileage and meals are recorded on one receipt or invoice, a separate copy of the receipt or invoice must be submitted for each line item (Line 2 Mileage, Line 3 Education and Training). See example.

3. Education and Training

Meals, Registration, Association Dues, Lodging, etc. –Assessor’s and assessor’s staff registration fees to attend regional assessor’s meetings, annual assessor’s conference, Missouri State Assessor’s Association School, dues to Missouri State Assessor’s Association, meals and hotel rooms to attend education/training meetings, Regional Assessor Chapter Dues, etc

4a. Non-Computer Related Equipment (Purchases)

Total for equipment purchases such as calculators, measuring tapes, copiers, map printing machines, chair, desk, camera, etc.

4b. Non-Computer Related Equipment Maintenance

(Non computer related) Maintenance --
copy machine repairs, fax machine
repairs.

4c. Non-Computer Related Equipment Leases

Leases – copy machine leases, mailing machines, etc. **Leases require prior approval**

4c items must have approval from the State Tax Commission before submitting quarterly reimbursement letters to the State Tax Commission. As of 3-19-2015, no prior approval letters required. Letters must include the following:

4c. Leases

Row	Title	Example	County's priorities include:
4c	Non-Computer Related Equipment Leases	Copy Machine Leases, Mailing Machines, etc.	<p>1. A detailed description including brand purchased, quantity, etc.</p>
			<p>2. Describe what the county to accomplish relative to its maintenance program. If the item is to be used by the assessor and other offices, list the offices.</p>
			<p>3. Total estimated cost. The percentage to be charged to the assessment program will be based on data from the annual computer inventory.</p>
			<p>4. If this item or system is a replacement, how long has the current item or system been in service?</p>

As of 3-19-2015, no prior approval letters required.

5a. Computer: Original Hardware Purchases/Leases

Monitor/Screen, keyboard, mouse, tower, power strips, notepad/I-pad/tablet, etc. (for a shared system, this must only be the Assessor's portion as determined by the Annual Computer Inventory).

5a items require prior approval from the State Tax Commission before submitting quarterly reports. The letter to the State Tax Commission should include the following:

As of 3-19-2015, no prior approval letters required.

5a. Computer: Original Hardware Purchases/Leases

Row	Title	Example	County's prior approval request must include:
5a	Computer: Original Hardware Purchase and/or Lease	Monitor, screen, keyboard mouse, tower, power strips, notepad, I-pad, tablet, battery back-up, printer etc. (for a shared system, this must only be the Assessor's portion as determined by the Annual computer Inventory)	<p>County's prior approval request must include:</p> <ol style="list-style-type: none"> <li data-bbox="795 418 1831 539">1. A detailed list of items to be purchased, including but not limited to quantity, capacity, etc. <li data-bbox="795 539 1831 768">2. Description of the county to accomplish the program. If the item is to be used in other offices, list them. <li data-bbox="795 768 1831 939">3. Total estimated cost. The percentage to be charged to the assessment program will be based on data from the annual computer inventory. <li data-bbox="795 939 1831 1359">4. If this item or system is a replacement, how long has the current item or system been in service?

As of 3-19-2015, no prior approval letters required.

5b. Computer: Original Software Purchases/Lease

ORIGINAL purchase of a software program such as Microsoft office, Apex, Marshall & Swift, etc. (for a shared system, software must be allocated in the same manner as in **5a** above).

5b items must have approval from the State Tax Commission before submitting quarterly returns. The letter to the State Tax Commission must include the following:

As of 3-19-2015, no prior approval letters required.

5b. Computer: Original Software Purchases/Lease

Row	Title	Example	County's prior approval request must include:
5b	Computer: Original Software Purchase and/or Lease	<p><u>ORIGINAL</u> purchase of a software program such as Microsoft office, Apex, Marshall & Swift, etc. (for a shared system, software must be allocated in the same manner as in 5a).</p>	<p>1. A detail purchased/ benefit the</p>
			<p>2. Total estimated to be charged to the assessment program will be based on data from the annual computer survey.</p>
			<p>3. If this software/program replaces current programming, what benefits are anticipated over the current programming?</p>

As of 3-19-2015, no prior approval letters required.

5c. Hardware and/or Software Maintenance, Program Updates

RENEWAL of user licenses fee with software vendor, fix server issues, charge for back up services, etc. Enter total for Assessor's portion of maintenance/support for system hardware, software and program modifications as determined in **5a** above.

5c items must have approval from the State Tax Commission before submitting quarterly reports to the State Tax Commission. As of 3-19-2015, no prior approval letters required. The following:

5c. Hardware and/or Software Maintenance, Program Modifications

Row	Title	Example	County's prior approval request must include:
5c	Hardware and/or Software Maintenance, Program Updates (Arc View)	<p><u>RENEWAL</u> of user licenses fee with software vendor fee</p>	<p>1. A detailed description as to what hardware or software is being serviced. If the charge is for a maintenance contract, include the length of time for the contract.</p> <p>estimated cost. The percentage to be assessed for the assessment program will be based on the annual computer survey.</p>

As of 3-19-2015, no prior approval letters required.

6a. Contracts/Appraisals

Charges from appraisers only, no legal fees.

6b. Mapping

Charges for manual mapping for work maps, inking and creation of mylars,
Mapping Solutions

6c. Other (Aerial Photography, GIS, etc.)

Aerial Photography and photo enlargement (companies could be Surdex), some of the GIS companies (could be Midland Mapping, IntrinsicCorp GIS, Great Rivers, Sidwell Mapping, Schneider).

6c items must have approval from the State Tax Commission before submitting quarterly returns. The letter to the State Tax Commission should be the following:

As of 3-19-2015, no prior approval letters required.

6c. Other (Aerial Photography, GIS, etc.)

Row	Title	Example	Prior approval letter must include:
6c	Other (Aerial Photography, GIS, etc.)	Aerial Photography and photo enlargement (companies could be Surdex), some of the GIS companies (could be Midland Mapping, IntrinsicCorp GIS, Great Rivers, Sidwell Mapping, Schneider, etc.).	<p>1. An explanation of why the work is needed.</p> <p>2. A description of the work to be done and the need for re-flown.</p> <p>3. The scale of maps to be produced.</p> <p>4. The total estimated cost.</p> <p>5. A detailed copy of the work specifications.</p> <p>6. An estimate of the cost of re-inking of ownership mylars, and timeframe planned for incorporating the new aerial photography into the system.</p>

As of 3-19-2015, no prior approval letters required.

Line 6c – Cost and Expense of any additional office space made necessary in order to carry out the county’s maintenance plan

Row	Title	Example	County’s prior approval request must include:
6c	Additional office space made necessary in order to carry out the county’s maintenance plan.		1. Is the space owned by the county or being rented from others?
		An annex in a	What costs are anticipated? Rent, utilities,
			Additional space is a new location for the county has become

As of 3-19-2015, no prior approval letters required.

Line 6c – Legal Fees; Salaries and benefits of data processing personnel not directly employed by the assessor.

Row	Title	Example	County's prior approval request must include:
6c	Legal Fees; Salaries and benefits of data processing personnel not directly employed by the assessor	An attorney	<p>1. Detail of the assessment of county property directly to defense</p>
			<p>2. Total estimated cost and how those costs will be incurred or charged.</p>

As of 3-19-2015, no prior approval letters required.

7. Other Expenses

Enter any expenses which do not fit descriptions of the previous line items.

Examples are: Advertising, Assessor's Bond Fee, BOE Expenses, Uniforms, Realtor Publications, Parking Fees, Realtor's License, etc.

CALCULATION SECTION

The Calculation Section determines the amount reimbursable for the current period and the maximum amount available in future periods of the current fiscal year. Complete the calculation section as follows:

Line 1: Enter the current parcel rate and the current certified parcel count.

Where to obtain the certified parcel count? <http://stc.mo.gov>

Missouri State Tax Commission » Welcome - Internet Explorer

http://stc.mo.gov/ Missouri State Tax Commi... x

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Schools are supported by property taxes.

Information About...

- Obtaining a property tax receipt or waiver
- Property Tax Credit
- Income Tax, Sales Tax and Other Taxes
- How Property Tax Bills are Calculated
- Paying Online
- Veterans/Military

Popular Topics

Assessor	Clerks	Collectors	Railroads & Utilities	Aircraft
<ul style="list-style-type: none">• 2015 Manufactured Home Recommended Cost• Contact Information• Assessor Directory• County Occupancy List• 2015 FAA County Aircraft Listing• Certified Parcel Counts			<ul style="list-style-type: none">• County Ratios• Commonly Used Forms• Annual Report• Assessor's Manual• Livestock values• Resource Links	<ul style="list-style-type: none">• Agricultural Land Productivity Values

Recent Legal Decisions

- Surendra, Gupta LLC v. Jake Zimmerman, Assessor St Louis County
- Surendra, Gupta LLC v. Jake Zimmerman, Assessor St Louis County
- Surendra, Gupta LLC v. Jake Zimmerman, Assessor St Louis County
- American Radiolabeled Chemicals v. Jake Zimmerman, Assessor St Louis County
- Surendra, Gupta LLC v. Jake Zimmerman, Assessor St Louis County
- H R Petroleum Inc v. Jake Zimmerman, Assessor St Louis County
- Cresam Properties LLC v. Jake Zimmerman, Assessor St Louis County
- P & L Holdings LLC v. Jake Zimmerman, Assessor St Louis County
- Marcel Company LLC v. Jake Zimmerman, Assessor St Louis County

100%

County	2013 Certified Count FY15 Reimbursement Count	2012 Certified Count Information Only	2011 Certified Count Previously Used
Adair	14,551	14,710	14,684
Andrew	10,735	10,669	10,603
Atchison	6,301	6,332	6,323
Audrain	15,238	15,238	15,230
Barry	26,284	26,191	26,208
Barton	8,256	8,232	8,231
Bates	13,433	13,409	13,285
Benton	32,002	32,179	32,136
Bollinger	11,198	11,132	11,086
Boone	65,845	65,474	65,474
Buchanan	40,459	40,437	40,397
Butler	27,851	27,757	27,707
Caldwell	8,609	8,577	8,557
Callaway	26,470	26,470	26,364
Camden	68,179	67,779	67,628
Cape Girardeau	36,065	35,846	35,749
Carroll	10,063	10,007	9,975
Carter	6,770	6,760	6,765
Cass	48,388	48,388	48,388

CALCULATION SECTION

Line 3: Enter the total costs incurred in the previous periods of the current state's fiscal year.

Example:

State's 1st Fiscal Qtr. which is the County's 2nd Calendar Qtr; Line 3 and Line 4 would be "0".

State's 2nd Fiscal Qtr which is the County's 3rd Calendar Qtr would add the "0" plus the county's Total Costs on the reimbursement they are submitting.

State's 3rd Fiscal Qtr which is the County's 4th Calendar Qtr would add the "0" plus the amount from the County's 3rd Calendar Qtr and the total costs from the reimbursement they are submitting.

State's 4th Fiscal Qtr which is the County's 1st Calendar Qtr for the current year and the 2rd, 3rd and 4th Total Costs would be for the previous year. (April 1, 2014-June 30, 2014; July 1, 2014—September 30, 2014; October 1, 2014—December 31, 2014; January 1, 2015— March 31, 2015)

CALCULATION SECTION

Line 4: Enter the total reimbursement received from the State for assessment costs in previous periods of the current state's fiscal year.

Line 9: Enter **1** for county's April-June reimbursement, **2** for county's July-September reimbursement, **3** for county's October-December reimbursement, **4** for county's January-March reimbursement. (See next slide, second column from left for clarification.)

CALCULATION SECTION

Timeframe of Expenditures	Fiscal Quarter State and 1st Class Counties	County's Calendar Quarter	Due Date
January 1 – March 31	Fourth	First	30-Apr
April 1 - June 30	First	Second	30-Jul
July 1 – September 30	Second	Third	30-Oct
October 1 – December 31	Third	Fourth	30-Jan

CERTIFICATION SECTION

1. Complete the reimbursement request form by entering the day, month and calendar year.
2. Signatures are obtained from the Assessor, Presiding County Commissioner or the County Executive Officer and the Accounting Officer/County Clerk.
3. The County Clerk completes the certification by signing and affixing the County Seal.

CERTIFICATION SECTION

4. Make copies of reimbursement form and all documents for you record keeping.

5. Mail to:

STATE OF MISSOURI

ASSESSMENT REIMBURSEMENT PROGRAM

P.O. BOX 146

JEFFERSON CITY, MO 65102

CERTIFICATION SECTION

6. If any questions while preparing the reimbursement request, do not hesitate to contact:

Jan Elliott, Jan.Elliott@stc.mo.gov

or 573-751-1708

Jeff Schmidt, Jeff.Schmidt@stc.mo.gov

or 573-751-1726

Larry Hixson, Larry.Hixson@stc.mo.gov

or 573-751-1733

Alice Scheulen, Alice.Scheulen@stc.mo.gov

or 573-751-1735