



**STATE TAX COMMISSION OF MISSOURI
ASSESSOR MANUAL**

CHAPTER:

**STATE ASSESSMENT OF COMMERCIAL AIRCRAFT NOT OWNED BY
AIRLINE COMPANIES**

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**7.9 STATE ASSESSMENT OF COMMERCIAL AIRCRAFT NOT OWNED BY
AIRLINE COMPANIES**

This policy outlines the manner in which the State Tax Commission shall process claims of aircraft owned by others:

1. The taxpayer shall make the claim of commercial aircraft upon submission of their personal property list to the assessor.
2. Claims by taxpayers, to either the State Tax Commission or the assessor, being made after May 1 but before September 1 will be processed by the State Tax Commission
3. The taxpayer must notify their county assessor that they will be making a claim of commercial aircraft out of time and provide proof of such to the State Tax Commission.
4. Claims by a taxpayer filed after September 1 will not be processed by the State Tax Commission. The aircraft will be assessed by the county assessor. (12 CSR 30-2.021).
5. Claims by a taxpayer filed for omitted property for prior years will not be processed by the State Tax Commission and the aircraft will be assessed by the county assessor.