Aggregate Abstract Form 11 & Form 11A

PRESENTATION BY:

STACEY JACOBS ADMINISTRATIVE SECRETARY STATE TAX COMMISSION

Aggregate Abstract Form 11 & Form 11A

- County assessors are required by statute to turn over the assessment book by July 1st each year.
- County clerks are required by statute to submit a Form 11 by July 20th each year.
- ▶ Upon adjournment of the Board of Equalization, county clerks are required to submit a Form 11A.
- Statutes allow for amendments to both Form 11 and Form 11A prior to December 31st of each year.

Aggregate Abstract Form 11 & Form 11A

Download the Form 11 / 11A file for completion from the State Tax Commission website.

https://stc.mo.gov

Clerks Tab

Commonly Used Forms Link Form 11/11A (Excel Document)



Announcements

Personal Property Declarations are due March 1st.



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 Toni

Assessor Clerks

Collectors

Railroads & Utilities

Aircraft

Clerk Directory

- Commonly Used Forms
- BOE 2017 Booklet
- Centrally Assessed Company Addresses
- BOE Booklet 2015
- Invalid Sales

- Presentation on Foreclosures
- **BOE Appeal Form**
- Certifications
- · Annual Report
- Consumer Price Index

Recent Legal Decisions

- Timothy Robert Fritz v. Jake Zimmerman, Assessor St. **Louis County**
- · Surecut Lawncare LLC v. Jake Zimmerman, Assessor St. **Louis County**
- . Kevin & Dawn Dean v. Tom Copeland, Assessor Franklin County
- · Alonzo Reed v. Jake Zimmerman, Assessor St. Louis County
- · Georgia E Hammons v. Jake Zimmerman, Assessor St. **Louis County**
- . Kevin & Angela Smith v. Chrissy Gillis, Assessor Putnam
- Jasper a & Suzanne M Engel v. Scott Shipman, Assessor St. Charles County



Commonly Used Forms

February 15th, 2018

2018 State Fiscal Year Quarterly Reimbursment & Instructions Rev 07-2017

Stipulation Form 🕌

Voluntary Dismissal Form 🕌

Form 11/11A 🎉

2018 Form 40 👰

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

- Timothy Robert Fritz v. Jake Zimmerman, Assessor St. Louis County
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- Georgia E Hammons v. Jake Zimmerman, Assessor St. Louis County
- Kevin & Angela Smith v. Chrissy Gillis, Assessor Putnam County
- Jasper a & Suzanne M Engel v. Scott Shipman, Assessor St. Charles County
- Grady Hotel Investments LLC v. David Cox, Assessor Platte County
- Christa Yarnevich v. Robert Murphy, Assessor Jackson County
- Jerry Fruean v. Robert Murphy, Assessor Jackson County

- ► Complete the <u>back</u> of the Form 11 or 11A <u>FIRST</u>
 - The information on the back of the Form 11 and 11A is used for reporting and auditing purposes.
 - There are formulas that will auto-populate the county name throughout the entire spreadsheet, if entered on the Form 11 back tab first.
 - Total fields in each section have formulas that will calculate the values.

Form 11 Back

REAL PROPERTY NEW CONSTRUCTION AND IMPROVEMENTS

New Construction & Improvements from local assessment book and any New Construction from locally assessed railroad and utilities if not inlouded in the new construction figures from local assessment book: Real-New Construction from Centrally Assessed Railroad and Utility Companies (CARUC) on Schedules 14 Line 17. All of these values are also included on Lines 1, 2, 3, 6, 7 and 8 on the reverse side of this form and are entered below:

Rural Land			Incorporated Town Lots					
1. Residential		6.	Residential	•				
Agricultural		7.	Agricultural					
3. Commercial		8.	Commercial					
Total Rural Land		Total Town Lots						
Total	Real New Construction & Improvements							
Total	Real New Construction & Improvements	_						1
Total	Real New Construction & Improvements TAX INCREMENT FINANCE	CE (TIF) F	PROPERTY (CH	HAPTE	R 99)			:
Lines 1, 2, 3, 6, 7 a	TAX INCREMENT FINANC and 8 on the front side of this form are to include t				•	alue of T	F propert	y. Please report
Lines 1, 2, 3, 6, 7 a	TAX INCREMENT FINANC and 8 on the front side of this form are to include t crease value only on the lines below:		value and incre	emental	increase		F propert	y. Please report
Lines 1, 2, 3, 6, 7 a the incremental inc	TAX INCREMENT FINANC and 8 on the front side of this form are to include t	the base	value and incre	emental	•		F propert	y. Please report
Lines 1, 2, 3, 6, 7 a the incremental inc 1. Residential	TAX INCREMENT FINANC and 8 on the front side of this form are to include t crease value only on the lines below:	the base v	value and incre Inco	emental	increase		F propert	y. Please report
Lines 1, 2, 3, 6, 7 a the incremental inc 1. Residential 2. Agricultural	TAX INCREMENT FINANC and 8 on the front side of this form are to include t crease value only on the lines below:	the base v 6. 7.	value and incre Inco Residential Agricultural	emental	increase		F propert	y. Please report
Lines 1, 2, 3, 6, 7 a the incremental inc 1. Residential	TAX INCREMENT FINANC and 8 on the front side of this form are to include t crease value only on the lines below:	the base v 6. 7.	value and incre Inco	emental	increase		F propert	y. Please report

- New Construction figures come from the assessor's assessment book. The clerk is responsible for adding those figures with the New Construction from all locally assessed property of centrally assessed companies.
 - > You will find this information on the Schedule 14, Line 17.
- ► TIF Incremental Finance Property only the amount of the TIF incremental increase is reported on the back of the Form 11 and Form 11A.
 - Example: Base = \$100 + Incremental Increase for 2016 of \$200. The amount entered in TIF on the <u>back</u> of the form is \$200 for that particular property. If the incremental increase for 2017 is \$150, the amount entered in TIF on the back of the form is \$350 for that particular property.
 - Remember the back is for reporting purposes and <u>both the base</u>
 and the incremental increase go on the front of the Form 11 and 11A.

LOCALLY ASSESSED REAL "OPERATING" PROPERTY FOR CENTRALLY ASSESSED RAILROAD AND UTILITY COMPANIES (CARUC)

Lines 1, 2, 3, 6, 7 and 8 on the front side of this form are to include the valuation of locally assessed real "operating" property for Centrally Assessed Railroad and Utility Companies (CARUC). These values should match the locally assessed real "operating" property values reported on the Form 40 submitted to the Original Assessment Section of the State Tax Commission. Please report the locally assessed real "operating" CARUC property on the lines below:

Rural Land	Incorporated Town Lots
1. Residential	6. Residential
2. Agricultural	7. Agricultural
3. Commercial	8. Commercial
Total Rural Land	Total Town Lots
Total Locally Assessed Real Operating Railroad & Utility Property	

- ► Locally Assessed <u>REAL OPERATING</u> Property for Centrally Assessed Railroad and Utility Companies
 - Includes all real OPERATING property from Schedule 14, Line 4 which should also be the figure from the Form 40 for real property. You will have to separate the rural and incorporated town lot total values, but the grand total should match your Form 40 real property total.

	VEHICLES						
ine 20 on the front side of this form includes the value of vehicles. Please report the number of each type of vehicle listed below:							
Automobiles Trucks Motorcycles Buses RV's	Boats Airplanes Trailers Railroad & Utility Vehicles Other Vehicles						
Total Number of Vehicles	*						
*The total number of vehicles shown on this line should match the number of assessments reported on Line 20 on the front side of this form. This total will automatically be entered on Line 20 on the front side of this form. Railroad and Utility vehicles should be included in the count above as well as the assessed value on Line 20 on the front side of this form as well if they are not part of the assessment book turned over by the county assessor. Do not include aircraft reported on Form 12, Schedule 20CA and valued by the Original Assessment Section of the State Tax Commission .							
HISTORIC MOTOR VEHICLES, HISTORIC AIRCRAFT AND AIRCRAFT BUILT FROM A KIT Line 23 on the front side of this form is the total value of historic motor vehicles, historic aircraft, and aircraft built from a kit. Historic motor vehicles are assessed at 5%. Please report the number of each type of historic personal property below:							
Historic Motor Vehicles	Must be over 25 yrs. old <u>and</u> owned solely as a collector's item <u>and</u> used or intended to be used for exhibition and educational purposes Must be at least 25 years old and used solely for noncommercial purposes and are						
Historic Aircraft	operated less than 50 hours per year						
Aircraft Built from a Kit	Aircraft that are home built from a kit						
Total Number of Historic Vehicles and Aircraft	*						
*The total number of historic vehicles shown on this line should	I match the number of accessments reported on Line 23 on the front side of this						

*The total number of historic vehicles shown on this line should match the number of assessments reported on Line 23 on the front side of this form. This total will automatically be entered on Line 23 on the front side of this form.

- Vehicles (this block is a count of vehicles, not assessed values)
 - The vehicle counts will come from the assessor's assessment book. The clerk is responsible for adding those figures with the vehicles from all locally assessed property of centrally assessed companies. Remember this total will auto-populate the Number of Assessments field, Line 20, on the front of both Form 11 and 11A.
 - The number of vehicles for railroad and utilities can be found on a Schedule 16 along with the assessed value for those vehicles. The assessed value for these vehicles will need to be included on the FRONT of the Form 11 and 11A.
- ► Historical Motor Vehicles and Aircraft (this block is a count of vehicles, not assessed values)
 - Includes the count for all historical motor vehicles, historical aircraft, and aircraft built from a kit. The Total Number of Historic Vehicles and Aircraft will auto-populate the Number of Assessments field, Line 23, on the front of the Form 11 and 11A.
 - The assessed value for these vehicles and aircraft will need to be included on the FRONT of the Form 11 and 11A.

	ereby certify that the foregoing is a true, complete, and correct abstract of the taxable property in the said county, taken ne Assessment Book for 2017.						
Enter y	Enter your complete name, county name, and date as certification to this filing submission, attesting to the statement above.						
Full Name		Title					
County Name		Phone Number					
Date		E-Mail Address					

Signature Block

➤ This should be completed by the county clerk. Ensure the box is checked, which takes the place of a county clerk seal allowing for the acceptance of electronic submissions. Completing the Form 11 back first will auto-populate data throughout the workbook.

Aggregate Abstract Form 11 & Form 11A (Front)

- ▶ What goes on the <u>FRONT</u> of the Form 11 and 11A?
 - ASSESSED VALUE FOR ALL LOCALLY ASSESSED TAXABLE PROPERTY
 - Inclusive of Rural Electric Cooperatives and Locally Assessed Railroad and Utility Property that is NOT valued by the State Tax Commission (both operating and nonoperating property).
 - > TIF Base and Incremental Increase
 - Urban Redevelopment
 - Enterprise Zone

Aggregate Abstract Form 11 & Form 11A (Front)

- ► All <u>locally</u> assessed personal property
 - Inclusive of Rural Electric Cooperatives and Locally Assessed Railroad and Utility Personal Property that is NOT valued by the State Tax Commission (both operating and non-operating property).

Aggregate Abstract Form 11 & Form 11A (Front)

- What does <u>NOT</u> go on the front of the Form 11 and 11A?
 - Centrally Assessed Railroad and Utility Assessed Values
 - Chapter 100 Assessed Values

Aggregate Abstract - Form 11 (Front) Real Property

							_			
STATE TAX COMMISSION OF MISSOURI	TATE TAX COMMISSION OF MISSOURI Assessed valuation of locally assessed taxable property in					County on the 1st day of	f January, 201	7, as set out in the		
AGGREGATE ABSTRACT	Assessment (Book for th	ie year 201	7.						
(FORM 11)		If amending form please check box.								
REAL PROPERTY					NUMBER OF ASSESSMENTS ASSES			SESSED VALUATION		
1. Residential	_									
2. Agricultural - Assessed Value of Vacant/Unus	sed land is									
3. Commercial					_					
4. Forest Croplands - No. of acres @ \$3	; N	No. of acres	@ \$1							
5. TOTAL Assessed Valuation - Rural Land (Sum of lines 1-4)										
6. Residential	_									
7. Agricultural - Assessed Value of Vacant/Unus	sed land is									
8. Commercial										
9. Forest Croplands - No. of acres @ \$3	; N	lo. of acres	@ \$1							
10. TOTAL Assessed Valuation - Incorporated Town Lots (Sum of lines 6-9)										
11. TOTAL Assessed Valuation - Real Pr	roperty (Sum	of lines 5	& 10)		_					

Aggregate Abstract Form 11 & Form 11A (Front)

- Real Property Total Assessments and Values
 - Residential (Rural and Incorporated Town Lots)
 - Agricultural (Rural and Incorporated Town Lots)
 - Commercial (Rural and Incorporated Town Lots)
 - Forest Croplands (Rural and Incorporated Town Lots)
 - Be sure to include the number of assessments for each subclass of property for rural and incorporated town lots.

Aggregate Abstract - Form 11 (Front) Personal Property (Livestock)

TANGIBLE PERSONAL PROPERTY	NUMBER OF UNITS	ASSESSED VALUATION
12. Horses, Mares, Asses, Jennets, and Mules		
13. Cattle		
14. Hogs		
15. Sheep & Goats		
16. Poultry		
17. All Other Livestock		
18. TOTAL - Livestock (Assessed at 12%) (Sum of lines 12-17)		

Personal Property Total Assessments and Values

- Horses, etc.
- Cattle
- Hogs

- Sheep & Goats
- Poultry
- All Other Livestock

Aggregate Abstract - Form 11 (Front) Personal Property

19. Farm Machinery (Assessed at 12%)	
20. Vehicles Including Recreational Vehicles	
21. Grain and Other Agricultural Crops (Assessed at 1/2 of 1%)	
22. Manufactured Homes Used as Dwelling Units (Assessed at 19%)	
23. Historic Motor Vehicles, Historic Aircraft, & Aircraft Built From Kit (Assessed at 5%)	
24. Pollution Control Tools & Equipment (Assessed at 25%)	
25. All Other Tangible Personal Property on Assessment Book	
26. TOTAL - All Other Personal Property (Sum of lines 19-25)	

Aggregate Abstract Form 11 & Form 11A (Front)

- Personal Property Total Assessments and Values (continued)
 - Farm Machinery
 - Vehicles REMEMBER the number of assessments auto-populates from the back (4th block).
 - Be sure to add the vehicle number of assessments and assessed values from Locally Assessed Railroad and Utility Vehicles found on Schedule 16 OR Schedule 14, Line 5 to the assessor's assessment book (if not already included).
 - Grain and Other Agricultural Crops

Aggregate Abstract Form 11 & Form 11A (Front)

- Personal Property Total Assessments and Values (continued)
 - Manufactured Homes ONLY PERSONAL PROPERTY MOBILE HOMES
 - ➤ Historical Motor Vehicles, Aircraft and Aircraft Built from a Kit REMEMBER the number of assessments auto-populates from the back (5th block).
 - Pollution Control Tools & Equipment
 - All Other Personal Property (Primarily Business Personal Property)
 - Be sure to add the business personal property from Schedule 14, Lines 6, 7, 8, 9, and 10.

Aggregate Abstract Form 11A (Back)

- ▶ What changes on the back from Form 11 to Form 11A?
 - New Construction the residential subclass for occupancy counties should be the only change (unless there is an error or an error corrected through the BOE).
 - TIF a TIF agreement has expired.
 - Locally Assessed Real Operating Property the Form 40 has been amended.
 - Vehicles and Historic Motor Vehicles, Historic Aircraft, and Aircraft Built from a Kit – counts should be updated, if there are any changes.

Aggregate Abstract Form 11A (Front)

- ► What goes on the <u>FRONT</u> of the Form 11A?
 - All <u>locally</u> assessed real property, inclusive of Rural Electric Cooperatives and Locally Assessed Railroad and Utility Property that is <u>NOT</u> valued by the State Tax Commission (both operating and non-operating property).
 - All <u>locally</u> assessed personal property, inclusive of Rural Electric Cooperatives and Locally Assessed Railroad and Utility Personal Property that is <u>NOT</u> valued by the State Tax Commission (both operating and non-operating property).

Aggregate Abstract Form 11A (Front)

- Form 11 figures auto-populate in the first column of the Form 11A.
 - If you amend the Form 11 after the Form 11A has been submitted, an amended Form 11A will also need to be submitted.

Aggregate Abstract - Form 11A (Front) Real Property

STATE TAX COMMISSION OF MISSOURI AGGREGATE ABSTRACT (FORM 11A)	County assessed valuation report for return to the State Tax Commission after adjournment of the County Board of Equalization in County for the year 2017. If amending form please check box.						
REAL PROPE	ERTY	Valuation Reported on Form 11	Valuation Added by Board of Equalization	Valuation Deducted by Board of Equalization (Enter as a negative figure)	Other Valuation Changes (Enter as a negative or positive figure)	Number of Assessments	Assessed Valuation
1. Residential							
2. Agricultural - Assessed Value of Vacant/Unused	land is						
3. Commercial							
4. Forest Croplands - No. of acres @ \$3	No. of acres @ \$1						
5. TOTAL Assessed Valuation - Rural La							
6. Residential							
7. Agricultural - Assessed Value of Vacant/Unused	land is						
8. Commercial							
9. Forest Croplands - No. of acres @ \$3	No. of acres @ \$1						
10. TOTAL Assessed Valuation - Incorpor	rated Town Lots (Sum of lin	ines 6-9)					

Aggregate Abstract Form 11A (Front)

- ► There are 3 columns for changes made by the BOE
 - It is the county clerk's responsibility to record those changes and ensure they are reported to the State Tax Commission.
- BOE Column #1 Valuation Added By BOE
 - Enter <u>positive</u> values for accurate calculation of formulas.
- ► BOE Column #2 Valuation Deducted By BOE
 - Enter <u>negative</u> values for accurate calculation of formulas.
- ▶ BOE Column #3 Other Valuation Changes (Court Orders, Corrections, Etc.)
 - Enter <u>negative or positive</u> values (could be either) for accurate calculation of formulas.

Aggregate Abstract - Form 11A (Front) Personal Property (Livestock)

TANGIBLE PERSONAL PROPERTY			
12. Horses, Mares, Asses, Jennets, and Mules			
13. Cattle			
14. Hogs			
15. Sheep & Goats			
16. Poultry			
17. All Other Livestock			
18. TOTAL - Livestock (Assessed at 12%) (Sum of lines 12-17)			

Aggregate Abstract - Form 11A (Front) Personal Property

19. Farm Machinery (Assessed at 12%)			
20. Vehicles Including Recreational Vehicles			
21. Grain and Other Agricultural Crops (Assessed at 1/2 of 1%)			
22. Manufactured Homes Used as Dwelling Units (Assessed at 19%)			
23. Historic Motor Vehicles, Historic Aircraft, & Aircraft Built From Kit (Assessed at 5%)			
24. Pollution control Tools & Equipment (Assessed at 25%)			
25. All Other Tangible Personal Property on Assessment Book			
26. TOTAL - All Other Personal Property (Sum of lines 19-25)			

Chapter 100 Report



State Tax Commission of Missouri Chapter 100 Report

Purpose of Information:					
County Board of Equalization in	0	County for the year 2017.			
County assessed valuation report for return to the State Tax Commission after adjournment of the					

Section 100.059, RSMo states that for purposes of determining the limitation of indebtedness of local government pursuant to Section 26 (b), Article VI, Constitution of Missouri, the current equalized assessed value of the property in an area selected for redevelopment attributable to the increase above the total intitial equalized assessed valuation shall be included in the value of taxable tangible property as shown on the last completed assessment for state or county purposes. Additionally, the county assessor shall include the current assessed value of all property within the school district, community college district, or city in the aggregate valuation of assessed property entered upon the assessor's book and verified pursuant to Section 137.245, RSMo and such value shall be utilized for the purpose of the debt limitation on local government pursuant to Section 26(b), Article VI, Constitution of Missouri. This section of the statute is only applicable if the plan for the project is approved after August 28, 2003.

_	• • • • • • • • • • • • • • • • • • • •		,					
	Assessed Valuation of all Chapter 100 Property for tax year 2017: \$							
		I do hereby certify that the foregoing is a true, complete taxable property in the said county, take from the						
	Enter your complete name, county name, and date as certification to this filing submission, attesting to the statement above.							
	Full Name	0						
	Title	0						
	County Name	0						
	Date							

Aggregate Abstract Chapter 100

- ► Chapter 100 assessed value does not get included on the Form 11 or 11A.
- Schools are allowed to include the assessed value for bonding purposes and as such may ask for the Chapter 100 assessed value.
- ▶ If the county assessor does not provide the information, please submit the document with a zero and indicate the assessed values were not provided by the assessor.

Submission of Aggregate Abstract Form 11, Form 11A, & Chapter 100

Print/save forms in PDF format for electronic submission to the State Tax Commission.

- Email forms to our agency at stc@stc.mo.gov.
- Contact the Administrative Secretary for county specific questions.

Why is it important that we keep local and centrally assessed values separate?

State Tax Commission Annual Report - 2016

Bollinger County

County Number: 9

	County Number: 5					
1.	Residential	56,085,780				
2.	Agricultural	9,421,200				
3.	Commercial	9,586,935				
4.	Forest Croplands	620				
5.	Total Assessed Valuation - Rural Land (Lines 1 - 4)	75,074,535				
6.	Residential	7,078,660				
7.	Agricultural	24,480				
8.	Commercial	5,788,810				
9.	Forest Croplands	0				
10.	Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	12,889,950				
11.	TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	87,964,485				
12.	Horses, Mares, Geldings, Asses, Jennets and Mules	6,460				
13.	Cattle	1,220,050				
14.	Hogs	3,179				
15.	Sheep and Goals	4,617				
16.	Poultry	12,112				
17.	All Other Livestock	250				
18.	Total Assessed Valuation - Livestock (Lines 12 - 17)	1,246,668				
19.	Farm Machinery	3,304,610				
20.	Vehicles Including Recreational Vehicles	28,654,570				
21.	Grain and Other Agricultural Crops	0				
22	Manufactured Homes Used as Dwelling Units	647,318				
23.	Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	100				
24.	Pollution Control Tools and Equipment	0				
25.	All Other Tangible Personal Property	2,257,275				
26.	Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	32,863,873				
27.	TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	34,110,541				
28.	TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	122,075,026				

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	1,721,717	176,894	1,898,611
2	Mobil Pipe Line Company	33,083	145	33,208
3.	Natural Gas Pipeline Co of America	1,102,137	413,713	1,515,850
4.	Sho-Me Technologies, LLC	281,108	112,917	394,025
5.	Southwestern Bell Telephone Co-SWBT, P & L LP	1,151,398	1,196,977	2,348,375
6.	Windstream Missouri, Inc	28,603	21,950	50,553
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES 4,318,026 1,022,596		6,240,622		
TOTAL ASSESSED VALUATION FOR COUNTY				128,315,648

Utilization of the Form 11 and 11A Information

- ► Missouri Association of Counties Used for classification of counties, budgeting purposes, etc.
- ► Department of Revenue CART FUNDS
- County Employee's Retirement Fund Audit concerning late fees within counties
- ► Legislative Oversight Division and Senate Research Legislative utilizes for proposed legislation
- ► University of Missouri Statistical information on web site
- ▶ Department of Elementary and Secondary Education Tax levy setting process for Public School Districts

Utilization of the Form 11 and 11A Information

► State Auditor's Office – Official classification of counties

Secretary of State's Office - Publish in the Missouri Roster

Missouri State Library - Statistical data

QUESTIONS?????

