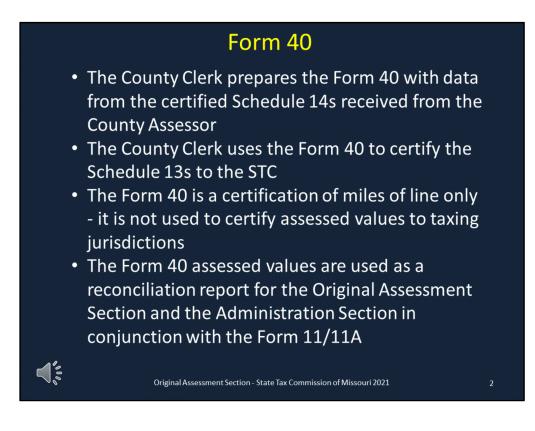


Slide 1 Form 40 and Schedule 13s

Welcome to the Original Assessment Outreach training video on the Form 40 and Schedule 13s. I'm Stacey Cowan, staff member of the Original Assessment team. The other team members are Sandy Wankum, Outreach Coordinator and Rosella Schad, Manager.



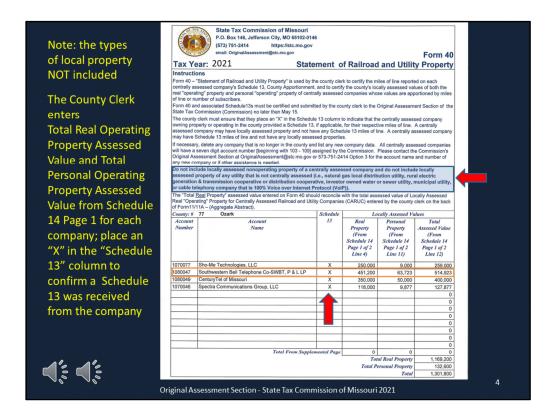
Slide 2 Form 40

- The Clerk prepares the Form 40 with data from the certified Schedule 14s received from the County Assessor.
- The Clerk uses the Form 40 to certify the Schedule 13s to the STC.
- The Form 40 is a certification of miles of line only it is not used to certify assessed values to taxing jurisdictions.
- The Form 40 assessed values are used as a reconciliation report for the Original Assessment Section and the Administration Section in conjunction with the Form 11/11A.

	STATE TAX COMMISSION O SCHEDULE 14 Contact the Original Assessment Section OriginalAssessment@stc.mo.gov or 573	on for assistance at	
Sample	PAGE 1 Assessed Values of Locally Asse NOT Used in the Movement of	essed Property	The County
Schedule	Southwestern Bell Telephone Co-SWBT, P & L LP	1080047	Clerk – will
	COUNTY NAME:	COUNTY NUMBER:	
14 Page 1	Daviess	31	take
for entry	NO. DESCRIPTION	ORIGINAL COST TO BE COMPLETED BY ASSESSOR MARKET VALUE ASSESSED VALUE	Total Real
on the	OPERATING PROPERT REAL: (Complete Schedule 150P and / or CWIP REAL))	Operating	
Form 40	1 REAL Operating Property (Complete Schedule 150P)	890,000 1,210,000 387,200	
F0111 40	2 CWIP LAND (Complete Schedule 150P)	100,000 100,000 32,000	Property
	3 CWIP (Complete CWIP REAL)	150,000 100,000 32,000	Assessed
	4 Total REAL Operating Property (Sum of Line 1 through Line 3) TANGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSON.	1,140,000 1,410,000 451,200	Value and
	5 MO DOR Registered Transportation Equipment (Complete Schedule 16)	10,770 3,590	Total Personal
	Office Furniture, Office Fixtures and Office Equipment	100,000 60,000 20,000	lotal Personal
	7 Information Systems (Computers and Peripheral Equipment)	10,000 6,000 2,000	Operating
	8 Materials and Supplies	18,000 14,400 4,800	Property
	9 Other TANGIBLE PERSONAL Property	12,000 9,000 3,000	
	10 CWIP	150,000 100,000 33,333	Assessed
	11 Total TANGIBLE PERSONAL Operating Property (Sum of Line 5 through Line 10)	290,000 200,170 66,723	Value from
	12 Total Operating Property [Sum of Line 4 and Line 11]	1,430,000 1,610,170 517,923	Schedule14
	NONOPERATING PROPER	RTY:	Page 1 for
	13 Total REAL Nonoperating Property [Complete Schedule 1SNP and / or CWIP REAL)	10,000 10,000 3,200	entry on the
	14 Total TANGIBLE PERSONAL Nonoperating Property [Complete Schedule 15 and / or TANGIBLE PERSONAL Property Declaration]		Form 40
	15 Total Nonoperating Property (Sum of Line 13 and Line 14)	10,000 10,000 3,200	
	TY:		
	16 Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	1,440,000 1,620,170 521,123	
- 4	17 New Construction and Improvements related to REAL Property (No Land)	230,000 100,000 32,000	
	18 Company should check here when a Schedule 13, County Apportion	ment, is not filed with the county clerk	
	Original Assessment Section - State Tax (Commission of Missouri 2021	3

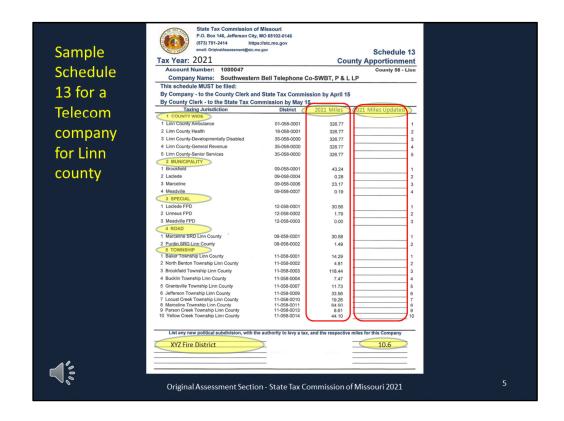
Slide 3 Sample Schedule 14

- Sample data for Southwestern Bell Telephone Company for Ozark County will be presented in this training video.
- In the sample shown, the County Clerk obtains the Total Real Operating Property Assessed Value from Schedule 14, Page 1, Line 4 and Total Personal Operating Property Assessed Value from Schedule 14, Page 1, Line 11 for entry on the Form 40.
- The sum of the Total Real Operating Assessed Value and Total Personal Operating Property Assessed Value should match the Total Operating Property Assessed Value from Schedule 14, Page 1, Line 12.



Slide 4 Sample Form 40

- Sample data for Southwestern Bell Telephone Company for Linn County will be presented in this training video.
- In the sample shown, the County Clerk enters an "X" on the Form 40 in the Schedule 13 column to confirm a Schedule 13 was received and enters the Total Real Operating Property Assessed Value and the Total Personal Operating Property Assessed Value for each company.
- The Schedule 13 identifies the miles of line in each taxing jurisdiction.
- A Company may have a Schedule 13 with miles of line and not have any locally assessed property reported on a Schedule 14.
- A Company may have locally assessed property reported on a Schedule 14 and no miles of line reported on a Schedule 13.
- In the Sample shown, the blue highlighted paragraph of the Form 40 instructs the County Clerk as follows: Do NOT include locally assessed property of any utility that is not centrally assessed.



Slide 5 Sample Schedule 13

- Sample data for Southwestern Bell Telephone Company for Linn County will be presented in this training video.
- In the sample shown, the miles entered in taxing jurisdictions for Linn County are in the following order: County Wide, Municipality, Special, Road, and Township.
- The miles entered in the "2021 Miles" Column are the miles certified in the prior tax year. The miles entered in the "2021 Miles Updated" Column are the Company's updated miles reported by the Company for the current tax year.
- The Original Assessment Section updates the "Taxing Jurisdictions by County" Excel Workbook by the first of April each tax year. However, new taxing jurisdictions, or existing taxing jurisdictions, that were not previously authorized to levy a tax, may be identified throughout the tax year. These taxing jurisdictions may be added to the bottom of the Schedule 13 to assist the County Clerk with tax bills but will not be utilized by the STC for Certification for the current tax year.

Sample: Schedule 13CT for a	email: OriginalAssessment@stc.mo. Tax Year: 2021 Account Number: 1090015 Company Name: Time Warner C	MO 65102-0146 //stc.mo.gov gov		Schedule13 CT Inty Apportionment County 24 - Clay		
1361 101 0	This schedule MUST be filed: By Company - to the County Clerk and State Tax Commission by April 15					
Cable	By Country Clerk - to the State Tax Commission by May 15					
	Taxing Jurisdiction	District	2021 Percent	2021 Percent Updated		
Telephony	1 COUNTY WIDE					
reception	1 Clay County Health 2 Clay County Developmentally Disabled	18-024-0001 35-024-0000	19.18 19.18	1		
company	3 Clay County Developmentally Disabled	35-024-0000	19.18	2		
company	4 Clay County-Parks and Recreation	35-024-0000	19.18	4		
for Clay	5 Clay County-Road and Bridge	35-024-0000	19.18	5		
TOT CIAy	6 Clay County-Senior Services 7 Clay Platte Ray Mental Health	35-024-0000 35-024-0000	19.18 19.18	6 7		
County –	7 Giay Place Ray mental Pleaser	00-024-0000	18.10			
· · · · · · · · · · · · · · · · · · ·			\square			
(Only County						
Wide Districts	7					
are applicable						
are applicable						
for Cable						
Telephony)						
	List any new political subdivision, with the authority to levy a tax, and the respective miles for this Company					
1'2				i des ses ses		
Original Assessment Section - State Tax Commission of Missouri 2021					6	

Slide 6 Sample Schedule 13CT

- Sample data for Time Warner Cable for Clay County will be presented in this training video.
- In the sample shown, the Schedule 13CT for the cable telephony company for Clay County uses percent of subscribers in the county for apportionment.
- The Schedule 13CT only uses County Wide Taxing Jurisdictions.



Slide 7 Reaching the Outreach Coordinator

Thank you for viewing the Outreach Training video on Form 40 and Schedule 13. Contact Sandy Wankum, the Original Assessment Outreach Coordinator, at 573-751-1709 for additional assistance. You may also send an email to <u>OriginalAssessment@stc.mo.gov</u>.