



STATE TAX COMMISSION OF MISSOURI
P.O. BOX 146
JEFFERSON CITY, MO 65102-0146
(573) 751-2414 (option 3) <https://stc.mo.gov>
email: OriginalAssessment@stc.mo.gov

Instructions — Aggregate Statement of Taxable Property

CENTRALLY ASSESSED PRIVATE CAR COMPANIES

The Missouri State Tax Commission (Commission) is responsible for the valuation and assessment of the distributable commercial real and personal property of Centrally Assessed Railroad and Utility Companies (CARUC), the distributable personal property of Commercial Aircraft Owned by Airlines (CAOBA) and Centrally Assessed Private Car Companies, and the personal property of Commercial Aircraft Owned by Others (CAOBO) in Missouri.

For these centrally assessed entities, the Aggregate Statement of Taxable Property is used by the Commission to determine the fair market value of the property as of January 1 of the current year. This includes the Form 50 and associated schedules.

Reporting Requirements

The president or any authorized officer of these entities that operate within the State of Missouri shall furnish the Commission a statement, duly subscribed and sworn to by the president or authorized officer before a sworn officer authorized to administer oaths. The total amount of property owned, used, leased or under the charge, care or management of the taxpayer as of the first day of January in the current year must be reported.

The Aggregate Statement of Taxable Property workbook is sent by the Original Assessment Section by email at the beginning of the tax year.

The Aggregate Statement of Taxable Property **MUST** be submitted electronically to the Original Assessment Section through the File Transfer Protocol (FTP) website at <https://moftp.mo.gov> or by email to OriginalAssessment@stc.mo.gov. **The company's account number should be included in the subject line of all emails.**

If a centrally assessed company fails to make these reports as required within the time prescribed and has not received a written extension of time, the Commission shall increase, by four percent, the assessed value of the distributable property.

A new entity should contact the Original Assessment Section at 573-751-2414, option 3, to request a copy of the Aggregate Statement of Taxable Property. A new account number will be assigned to a new entity after the Commission receives all the required documents.

Deadlines

May 1: The Aggregate Statement of Taxable Property must be submitted by each centrally assessed company to the Original Assessment Section.

Required Documents

▪ **Form 50 – Aggregate Statement of Taxable Property**

The Form 50 cover sheet must have the company contact data and a contact’s email address entered in at least one of the following blocks: Company Information or Notification Information. The priority contact should be identified if both sections are completed.

Company Information: The company name provided shall be the exact legal name of the respondent and the address shall be of the company headquarters. The contact name and title shall be the authorized officer responsible for the filing. The phone number, fax, and address information should be provided to facilitate communications on issues related to the filing.

Requirement for the Form 50: An email address MUST be provided.

The Form 50 and all associated schedules MUST be submitted electronically in the Microsoft Excel workbook format to: OriginalAssessment@stc.mo.gov. A copy of the notarized Schedule 1 may be submitted as a separate digital attachment in the pdf document format.

All entities are required to designate an email address for correspondence. The Commission will use this email address for sending official documents or notifications, including “Certification of Value” to the company or its agent. It is the company’s responsibility to notify the Original Assessment Section throughout the year of a change in the email address.

Notification Information: If notices should be directed to a responsible party other than the authorized officer, e.g., tax department manager or tax agent, alternative contact information must be provided in the Notification Information block.

Billing Information: If billing should be directed to another responsible party other than the individual entered in the Company block or Notification block, the billing contact information must be provided in the Billing Information block.

▪ **Schedule 1 – Company Organization – General Information**

This schedule identifies the Company’s Organization Information. Section D of this schedule must be completed with a notarized signature by an authorized officer.

▪ **Schedule 3PC – Private Car Mileage by Railroad and Private Car Marks**

This schedule identifies the Private Car Company’s mileage, in whole miles, for the eight Missouri railroads with private car freight traffic, car marks, and the total count of marks listed. Owner Marks are NOT to be reported.

The allocation of total mileage of a shared car mark(s) by car type, if applicable, must be identified when private cars marks are jointly owned by private car companies or have some other sharing arrangement of the private car marks. Allocation percentages are stated to two decimal places (hundredth of a percent).

• **Schedule 20PC – Private Car Inventory**

This schedule identifies the Private Car Company’s Inventory of cars owned or leased as of January 1 and must include:

1. Original Cost; and
2. Number of Cars, by Year Acquired

• **Revised Documentation**

An AMENDMENT should be dated and identified as a revision. The same procedure is used for submitting an AMENDMENT as the submission of the original documentation.

Private Car Tax Rate

The “Private Car Tax Rate” value for Private Car companies is available mid-August on the Commission’s website at <http://stc.mo.gov>.

To navigate to the private car tax rate value, select the tab for the “Railroads and Utilities” section and then select the “Private Car Companies (110)” link. The “STC Staff Private Car Tax Rate” value is identified below the “(110) Private Car Companies” banner.

Certification

The Commission certifies the private car assessed values for Centrally Assessed Private Car Companies. In addition, the Commission certifies the “Private Car Tax Rate” that is applied to these assessed values. However, the Missouri Department of Revenue (MO DOR) processes the billing and collection of taxes due to Missouri and distributes funds to the counties in proportion to the railroad miles of line in each county to the total railroad miles of line in Missouri for the eight centrally assessed railroads with private car freight traffic.

Assistance

Contact Stacey Cowan, Appraisal and Assessment Supervisor/Specialist, Original Assessment, at 573-751-1708 or stacey.cowan@stc.mo.gov or Jeffrey Smith, Original Assessment Manager, at 573-526-6403 or jeffrey.smith@stc.mo.gov for assistance.