

State Tax Commission Form 40

- The County Clerk prepares the Form 40 with data from the certified Schedule 14s received from the County Assessor.
- The Form 40, with the county clerk's signature, date, and the county's seal affixed, is the county clerk's certification for each company's miles of line in the county taxing jurisdictions, excluding school districts. (Section 151.040 RSMo).
- The Form 40 and the associated Schedule 13 for each centrally assessed company must be certified and submitted by the county clerk to the Original Assessment Section (Section 151.040 RSMo) by May 15.
- The Form 40 assessed values are used as a reconciliation tool for the Original Assessment Section and the Administration Section in conjunction with the Form 11/11A.

SCHEDULE 14

PAGE 1

STATE TAX COMMISSION OF MISSOURI
 Contact the Original Assessment Section for assistance at
OriginalAssessment@stc.mo.gov or 573-751-2414 (option 3)
Assessed Values of Locally Assessed Property
NOT Used in the Movement of Services

TAX YEAR

2022

COMPANY NAME: ABC Company, Inc. **ACCOUNT NUMBER:** 1030002

COUNTY NAME: Greene **COUNTY NUMBER:** 39

LINE NO.	DESCRIPTION	ORIGINAL COST	TO BE COMPLETED BY ASSESSOR	
			MARKET VALUE	ASSESSED VALUE

OPERATING PROPERTY:

REAL: (Complete Schedule 15OP and / or CWIP REAL)

1	REAL Operating Property (Complete Schedule 15OP)	440,000	748,200	239,430
2	CWIP LAND (Complete Schedule 15OP)			
3	CWIP (Complete CWIP REAL)	116,335	98,883	31,642
4	Total REAL Operating Property (Sum of Line 1 through Line 3)	556,335	847,083	271,072

TANGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)

5	MO DOR Registered Transportation Equipment (Complete Schedule 16)	4,836	388,260	129,420
6	Office Furniture, Office Fixtures and Office Equipment	53,207	47,886	15,962
7	Information Systems (Computers and Peripheral Equipment)			
8	Materials and Supplies	752,426	677,183	225,728
9	Other TANGIBLE PERSONAL Property	827,195	380,097	126,699
10	CWIP PERSONAL	116,335	98,885	32,962
11	Total TANGIBLE PERSONAL Operating Property (Sum of Line 5 through Line 10)	1,753,999	1,592,311	530,771
12	Total Operating Property (Sum of Line 4 and Line 11)	2,310,334	2,439,394	801,843

NONOPERATING PROPERTY:

13	Total REAL Nonoperating Property (Complete Schedule 15NP and / or CWIP REAL)		10,300	3,300
14	Total TANGIBLE PERSONAL Nonoperating Property (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)			
15	Total Nonoperating Property (Sum of Line 13 and Line 14)		10,300	3,300

TOTAL COUNTY PROPERTY:

16	Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	2,310,334	2,449,694	805,143
----	--	-----------	-----------	---------

17 New Construction and Improvements for REAL Property (No Land)

18 Company should check here when a Schedule 13, County Apportionment, is not filed with the county clerk



State Tax Commission of Missouri
 P.O. Box 146, Jefferson City, MO 65102-0146
 (573) 751-2414 <https://stc.mo.gov>
 email: OriginalAssessment@stc.mo.gov

Form 40

Tax Year: 2022

Statement of Railroad and Utility Property

Instructions

Form 40 – "Statement of Railroad and Utility Property" is used by the county clerk to certify the miles of line reported on each centrally assessed company's Schedule 13, County Apportionment, and to certify the county's locally assessed values of both the real "operating" property and personal "operating" property of centrally assessed companies whose values are apportioned by miles of line or number of subscribers.

Form 40 and associated Schedule 13s must be certified and submitted by the county clerk to the Original Assessment Section of the State Tax Commission (Commission) no later than May 15.

The county clerk must ensure that they place an "X" in the Schedule 13 column to indicate that the centrally assessed company owning property or operating in the county provided a Schedule 13, if applicable, for their respective miles of line. A centrally assessed company may have locally assessed property and not have any Schedule 13 miles of line. A centrally assessed company may have Schedule 13 miles of line and not have any locally assessed properties.

If necessary, delete any company that is no longer in the county and list any new company data. All centrally assessed companies will have a seven digit account number [beginning with 103 - 109] assigned by the Commission. Please contact the Commission's Original Assessment Section at OriginalAssessment@stc.mo.gov or 573-751-2414 Option 3 for the account name and number of any new company or if other assistance is needed.

Do not include locally assessed nonoperating property of a centrally assessed company and do not include locally assessed property of any utility that is not centrally assessed (i.e., natural gas local distribution utility, rural electric generation & transmission cooperative or distribution cooperative, investor owned water or sewer utility, municipal utility, or cable telephony company that is 100% Voice over Internet Protocol (VoIP)).

The "Total Real Property" assessed value entered on Form 40 should reconcile with the total assessed value of Locally Assessed Real "Operating" Property for Centrally Assessed Railroad and Utility Companies (CARUC) entered by the county clerk on the back of Form 11/11A – (Aggregate Abstract).

County: #	Greene	Schedule 13	Locally Assessed Values		
			Real Property (From Schedule 14 Page 1 of 2 Line 4)	Personal Property (From Schedule 14 Page 1 of 2 Line 11)	Total Assessed Value (From Schedule 14 Page 1 of 2 Line 12)
1030002	ABC Company, Inc.	x	271,072	530,771	801,843
			<i>Total From Supplemental Page</i>		
			<i>Total Real Property</i>		271,072
			<i>Total Personal Property</i>		530,771
			<i>Total</i>		801,843