Original Assessment Resource Manual
For County Assessors and County Clerks
Updated January 2021

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1. **Centrally Assessed Property**

The Missouri State Tax Commission certifies the assessed value of Centrally Assessed Property. The following companies are centrally assessed:

1. Centrally Assessed Railroad and Utility Companies (CARUC);
2. Commercial Aircraft Owned by Airlines (CAOBA);
3. Commercial Aircraft Owned by Others (CAOBO); and

2. **State Assessed Railroads and Utilities (SARRU)**

State Assessed Railroads and Utilities (SARRU) refer to those companies that are centrally assessed and utilize an average school tax rate for establishing the tax liability to school districts in each county and St. Louis City. The assessed value certified by the Commission for each state assessed railroad and utility is referred to as distributable assessed value. The following entities utilize an average school tax rate:

1. Centrally Assessed Railroad and Utility Companies (CARUC); and
2. Commercial Aircraft Owned by Airlines (CAOBA)

SARRU do not include:

1. Commercial Aircraft Owned by Others (CAOBO) (This is personal property and has a single school district tax rate applied to the assessed value); and
2. Centrally Assessed Private Car Companies (CAPCC) (This is personal property and has a private car tax rate, determined by the Commission, applied to the distributable assessed value).

3. **Centrally Assessed Railroad and Utility Companies (CARUC)**

The Commission certifies the distributable assessed value of Centrally Assessed Railroad and Utility Companies.

Centrally Assessed Railroad and Utility Companies are required to report locally assessed property as part of their Aggregate Statement of Taxable Property. The county assessor assesses this locally assessed property at the school district tax rate where the property is located.

A seven-digit company account number is created by the Original Assessment Section for each centrally assessed company. Examples of companies that are NOT centrally assessed include a natural gas local distribution utility, a rural electric generation and transmission cooperative, a rural electric distribution cooperative, an investor owned water or sewer utility, a municipal utility, and a cable telephony company that is 100% Voice over Internet Protocol (VoIP).
Company contact information is available on the State Tax Commission website under the Railroad & Utilities, and the Aircraft tabs.

**The company’s account number and name MUST be in the subject line of all emails.**

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

The county assessor and the county clerk should retain a copy of the company’s original papers and/or the Excel workbook(s) for the work file.

**Schedule 13 - County Apportionment** itemizes, by county, the company’s number of miles of line located in each applicable taxing jurisdiction, except school districts. At the beginning of the tax year, the Original Assessment Section emails each company a company specific Schedule 13 workbook, populated with the company name and account number, and the miles of line reported to the Commission in the prior tax year.

This Excel workbook must be reviewed an updated with any new data entries for miles of line to exactly two decimal places (one-hundredth of a mile) and submitted to the Original Assessment Section by April 15. All taxing jurisdictions that are currently active are listed for each county. Only new entries for miles of line in the current tax year should be updated. **DO NOT fill in the Updates column if the miles of line remain the same as the previous year.**

The company also submits a county specific worksheet to each county clerk where the company has miles of line by April 15. A company should not send these schedules to a county when there are no miles of line in that county. Any discrepancies noted on the Schedule 13 by the county clerk should be discussed with the company immediately upon receipt. If necessary, the company should submit a corrected Schedule 13.

**Schedule 13CT - County Apportionment** itemizes, by county, the centrally assessed cable telephony company’s percent of subscribers. Data entry of percent of subscribers displays to exactly two decimal places (one-hundredth of a percent) in the county wide taxing jurisdictions only. The other filing requirements for the Schedule 13CT are the same as the Schedule 13.

The company should provide the company’s contact information to the county clerk for assisting with inquiries on miles of line/percent of subscribers, local property location, Construction Work In Progress (CWIP), New Construction and Improvements (NCI), and billing inquiries.

**Taxing Jurisdictions**

The “Taxing Jurisdictions By County” and “School Districts By County” workbooks identify the districts by name description and district code in each county and St. Louis City. The workbooks are available on the Commission’s website at [https://stc.mo.gov](https://stc.mo.gov).

To navigate to these workbooks, select the tab for the “Clerks” section and then the “Certifications” link. Under the “Taxing Jurisdictions by County” banner, select the “Taxing Jurisdictions By County” link or the “School Districts By County” link.
These Excel workbooks are annual reference documents for each county and St. Louis City.

**LOCALLY ASSESSED PROPERTY SCHEDULES DUE BY APRIL 1**

These schedules identify ALL locally assessed property that is NOT used in the movement of services. A company should not send these schedules to a county assessor when there is no locally assessed property in that county.

**Schedule 14 Page 1 Assessed Values of Locally Assessed Property:** This page is a summary of local assessments in the county, as of January 1.

**Schedule 14 Page 2:** This page is the company’s signed and dated affidavit. The notary signature and stamp or seal should be affixed to the page and then submitted by the company to the county assessor with the company’s original submission of Locally Assessed Property Schedules and supporting documentation.

The company provides the company’s contact information at the bottom of the Schedule 14 Page 2. This information is for assisting the county assessor with inquiries on locally assessed property.

The **Schedule 14 Page 1** includes both an Operating Property Section and a Nonoperating Property Section. Each section has both Real Property and Tangible Personal Property classifications. The county assessor provides a breakdown of the market value and assessed value (12 CSR 30-2.011).

If the company submits a Locally Assessed Property Schedules Workbook, the company selects the applicable railroad or utility “Company Name” from the “Company Name” drop down menu and the Account Number will autofill in the space provided. The company also selects the applicable “County Name” from the “County Name” drop down menu and the County Number will autofill in the space provided.

The company should provide additional information for each entry. This information is used by school officials, county officials, and state officials. The additional information for each entry, including “New Construction and Improvements” (NCI) on Schedule 14 Page 1, Line 17, must include:

1. Original Cost;
2. Description of physical location;
3. The applicable school district; and
4. Other applicable taxing jurisdictions.

**Schedule 14 Page 1, Line 17**

Line 17: The company enters the Original Cost for NCI from Line 1, Line 3, and Line 13 on Schedule 14 Page 1, Line 17, if NCI existed on January 1. Land is not considered NCI.
Schedule 14 Page 1, Line 18

Line 18: The company uses the checkbox on Line 18 to confirm the company has zero miles of line in the county and a Schedule 13 has not been submitted to the county clerk, e.g., the company has no miles of line in the county but has vehicles registered in the county.

Schedule 14 Page 1, Line 19 and Line 20 are reserved for the county assessor’s use only.

Schedule 14 Page 1, Line 19 and Line 20 (Original Submission)

Line 19 and Line 20: The county assessor uses the “Filing Submitted by: Company” checkbox on Line 19 and the “Filing Tracker: Original Submission” checkbox on Line 20, for the company’s original submission of the Locally Assessed Schedules to the county assessor.

The county assessor will physically sign, type their name, or affix an electronic signature, in the Signature Block and enter a date (in the format mm/dd/yyyy) in the Date Block to certify the county assessor’s estimation of market value of the locally assessed property (12 CSR 30-2.011).

Schedule 14 Page 1, Line 19 and Line 20 (Resubmission)

Line 19 and Line 20: The county assessor uses the filing checkboxes on Line 19 when there is a Resubmission filing. The county assessor will use the “Filing Tracker: Resubmission” checkbox on Line 20, to indicate a resubmission by the company or the county and will use either the “Filing Submitted by: Company” checkbox or “Filing Submitted by: County” checkbox.

The county assessor will sign in the Signature Block and enter a date in the Date Block to recertify, and will enter a number to the right of the “Filing Tracker: Resubmission Number:” checkbox, i.e., enter a “1” to indicate this is the first recertification after the company’s original filing, enter a “2” to indicate this is the second recertification after the company’s original filing, etc.

These parameters have been added to make clear to the county assessor, the county clerk, the company, and the Commission, the sequence of certifications.

Schedule 15OP worksheet identifies the locally assessed Real Operating Property in the county.

This worksheet may be designated either Real Operating Property (Schedule 14 Page 1, Line 1) or CWIP Land (Schedule 14 Page 1, Line 2), by using the appropriate checkbox in the upper right.

The total Market Value and the total Assessed Value of locally assessed Real Operating Property are summarized by the county assessor on Schedule 14 Page 1, Line 1.

The total Market Value and the total Assessed Value of locally assessed CWIP Land are summarized by the county assessor on Schedule 14 Page 1, Line 2.
The checkbox in the upper left should be checked if Original Costs are unknown.

The company should provide additional information for each entry. This information is used by school officials, county officials, and state officials. The additional information for each entry must include:

1. Original Cost;
2. Description of physical location and/or parcel number;
3. The applicable school district; and
4. Other applicable taxing jurisdictions.

**Schedule 15NP** worksheet identifies the Real Nonoperating Property in the county.

This worksheet may be designated either Real Nonoperating Property (Schedule 14 Page 1, Line 13), or CWIP Land (Schedule 14 Page 1, Line 13), by using the appropriate checkbox in the upper right.

The total Market Value and the total Assessed Value of locally assessed Real Nonoperating Property and/or Nonoperating CWIP Land, are summarized by the county assessor on Schedule 14 Page 1, Line 13.

The checkbox in the upper left should be checked if Original Costs are unknown.

The company should provide additional information for each entry. This information is used by school officials, county officials, and state officials. The additional information for each entry must include:

1. Original Cost;
2. Description of physical location and/or parcel number;
3. The applicable school district; and
4. Other applicable taxing jurisdictions.

**CWIP REAL** worksheet identifies CWIP classified as Real Property.

This worksheet may be designated either CWIP REAL – Operating Property (Schedule 14 Page 1, Line 3) or CWIP REAL – Nonoperating Property (Schedule 14 Page 1, Line 13), by using the appropriate checkbox in the upper right.

The total Market Value and the total Assessed Value of locally assessed “CWIP REAL” are summarized by the county assessor on Schedule 14 Page 1, Line 3 and/or Schedule 14 Page 1, Line 13.

The company should provide additional information for each entry. This information is used by school officials, county officials, and state officials. The additional information for each entry must include:

1. Original Cost;
2. Description of physical location;
3. The applicable school district; and
4. Other applicable taxing jurisdictions.
Schedule 16 worksheet identifies Vehicles, Trailers, Boats, and Motors that require registration by the Missouri Department of Revenue (MO DOR).

This worksheet may be designated either Operating Property (Schedule 14 Page 1, Line 5) or Nonoperating Property (Schedule 14 Page 1, Line 14), by using the appropriate checkbox in the upper right.

Each item’s descriptive information and the item’s Vehicle Identification Number (VIN) should be entered. The total entry count should be entered in the VIN column of the worksheet in the first row after the last VIN entry.

The total Market Value and the total Assessed Value of locally assessed registered items are summarized by the county assessor on Schedule 14 Page 1, Line 5 and/or Line 14.

The checkbox in the upper left should be checked if Original Costs are unknown.

The company should provide additional information for each entry. This information is used by school officials, county officials, and state officials. The additional information for each entry must include:

1. Original Cost;
2. Description of physical location;
3. The applicable school district; and
4. Other applicable taxing jurisdictions.

TANGIBLE PERSONAL Property Declaration identifies all locally assessed tangible personal property that does not require registration by the Missouri Department of Revenue (MO DOR).

This worksheet may be designated either Operating Property or Nonoperating Property, by using the appropriate checkbox in the upper right.

The checkbox in the upper left should be checked if Original Costs are unknown.

The checkbox in the upper right should be checked if the year acquired is unknown.

The company should provide additional information for each entry. This information is used by school officials, county officials, and state officials. The additional information for each entry must include:

1. Original Cost;
2. Description of physical location;
3. The applicable school district; and
4. Other applicable taxing jurisdictions.

Items on Schedule 14 Page 1, Lines 6, Line 7, Line 8, Line 9, Line 10 and Line 14, should have data entered as:

☐ Office Furniture, Office Fixtures, and Office Equipment
The total Market Value and the total Assessed Value of locally assessed Office Furniture, Fixtures, and Equipment are summarized by the county assessor on Schedule 14 Page 1, Line 6 and/or Line 14.

- **Information Systems (Computers and Peripheral Equipment, e.g., Printers)**
The total Market Value and the total Assessed Value of locally assessed Information Systems, such as Computers and Printers, are summarized by the county assessor on Schedule 14 Page 1, Line 7 and/or Line 14.

- **Materials and Supplies**
The total Market Value and the total Assessed Value of locally assessed Materials and Supplies are summarized by the county assessor on Schedule 14 Page 1, Line 8 and/or Line 14.

- **Other PERSONAL Property**
The total Market Value and the total Assessed Value of locally assessed Other PERSONAL Operating Property are summarized by the county assessor on Schedule 14 Page 1, Line 9.

- **CWIP PERSONAL**
The total Market Value and the total Assessed Value of locally assessed CWIP PERSONAL Operating Property are summarized by the county assessor on Schedule 14 Page 1, Line 10.

- **Nonoperating PERSONAL Property**
The total Market Value and the total Assessed Value of locally assessed CWIP PERSONAL – Nonoperating Property and/or are PERSONAL Nonoperating Property are summarized by the county assessor on Schedule 14 Page 1, Line 14.

4. **Commercial Aircraft (CAOBO) and (CAOBA)**

“Commercial aircraft” is defined as an aircraft fully equipped for flight and of more than 3,000 pounds maximum gross take-off weight (Section 155.010 RSMo). Assessment by the Commission is based on total miles flown in Missouri to total miles flown across the System to derive an allocation percentage to Missouri.

Commercial Aircraft are classified as either:

Commercial Aircraft Owned by Airline Companies (CAOBA – account 130) or Commercial Aircraft Owned by Others (CAOBO – account 120).

After certification of commercial aircraft, the Original Assessment Section will provide additional aircraft information to the county clerk to identify tax situs. Taxing jurisdictions are not identified on aircraft certifications by the Commission.

- **Commercial Aircraft Owned by Airlines (CAOBA – Account 130s)**

A CAOBA filer is engaged in the carriage of persons or cargo for hire and must submit a required Aggregate Statement of Taxable Property to the Original Assessment Section on or before May 1 to avoid a penalty. This includes the Form 12 and associated schedules.
CAOBA Tax Situs

- For CAOBA entities, the taxing situs is the location of arrivals and departures at airports and/or helicopter pads.

Commercial Aircraft Owned by Others (CAOBO – Account 120s)

A CAOBO filer is NOT engaged in the carriage of persons or cargo for hire and have the opportunity to be assessed by the Commission. The following two steps are required before a CAOBO filer can be assessed by the Commission:

1. File their personal property declaration and submit a commercial aircraft claim with their county assessor on or before March 1; and,

2. Submit a required Aggregate Statement of Taxable Property to the Original Assessment Section on or before May 1. This includes the Form 12 and associated schedules.

CAOBO Tax Situs

- For aircraft owned by individuals, the taxing situs is the individual’s residence.
- For aircraft owned by entities other than individuals, the taxing situs is the aircraft’s airport location.

After certification of commercial aircraft, the Original Assessment Section will provide additional aircraft information to the county assessor for reconciliation purposes.

- The county assessor should confirm that commercial aircraft have not been assessed both locally and by the Commission.
- The county assessor and the county clerk should confirm that the assessed values of commercial aircraft certified by the Commission are not duplicated on the Form 11 and 11A (Line 20).
- The county assessor should ensure that commercial aircraft, identified on a personal property declaration with the county but not certified by the Commission, have not been left off the assessment roll and, inadvertently, avoided taxation.
- The county assessor should ensure full market value and assessed value are assigned to each commercial aircraft, if not certified by the Commission.

FAA County Aircraft List

The Federal Aviation Administration (FAA) maintains national registration for aircraft. The “FAA County Aircraft List” workbook, inclusive of all 114 counties and St. Louis City, is available on the Commission’s website at https://stc.mo.gov. Each worksheet has a tab label to identify the county. Worksheets are in county number order.

To navigate to this workbook, select the tab for the “Assessor” section, and then the “FAA County Aircraft List” link. Under the “FAA County Aircraft List” banner, select the “FAA County Aircraft List” link.
This Excel workbook is an annual reference document for each county that identifies ownership and the mailing address that the owner provided to the FAA for aircraft registration correspondence and does NOT indicate that an aircraft is physically located in the county or flies into or out of the county.

Additional aircraft information is available on the FAA website at https://www.faa.gov.

5. **Centrally Assessed Private Car Companies (CAPCC)**

The Commission certifies the private car tax rate and the assessed values for Centrally Assessed Private Car Companies. However, the Missouri Department of Revenue (MORD) processes the billing and collection of taxes due to Missouri and distributes funds to the counties. Eight centrally assessed railroads have private car freight traffic in Missouri. The miles of line of track for these eight railroads determine which counties receive private car funds. The private car funds are distributed in proportion to the railroad miles of line in each county to the total railroad miles of line in Missouri.

6. **Deadlines**

April 1: The Locally Assessed Property Schedules and supporting documentation for each applicable county must be submitted by each centrally assessed company to the county assessor. The county assessor provides a breakdown of the market value and assessed value on each schedule.

April 15: A Schedule 13 with the miles of line for each applicable county must be submitted by each centrally assessed company to the county clerk and the Original Assessment Section.

April 20: The Locally Assessed Property Schedules must be certified and submitted by the county assessor to the county clerk, the centrally assessed company, and the Original Assessment Section.

May 15: 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).

**Form 11/11A – Aggregate Abstract**

July 20: The county clerk submits the Form 11 by email to stc@stc.mo.gov. The Commission then certifies values to the county clerk.

Upon the adjournment of the Board of Equalization (BOE): The county clerk submits BOE changes on Form 11A through the File Transfer Protocol (FTP) website, https://moftp.mo.gov or by email to the Commission at stc@stc.mo.gov. The Commission certifies values back to the county clerk.
On or before December 31: The county clerk may submit an AMENDED Form 11/11A through the FTP website or by email to the Commission at stc@stc.mo.gov. The Commission certifies values back to the county clerk.

7. Form 40

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 51.040 RSMo). The Form 40 is in an Excel format to facilitate processing.

In addition, the Form 40 is an annual reference document for each county that identifies the assessed value of Real Property and Personal Property of locally assessed Operating Property only. The assessed value of Real Property and Personal Property of locally assessed Nonoperating Property is NOT included on the Form 40; however the assessed value of Nonoperating property is included in the tax statements.

For each centrally assessed company, the county assessor provides the total assessed value of Real Property on Schedule 14 Page 1, Line 4 and the total assessed value of Personal Property on Schedule 14 Page 1, Line 11. The sum of these two entries appear on Schedule 14 Page 1, Line 12.

The county clerk enters this data, from all Schedule 14s received from the county assessor, on the Form 40 worksheet. Any discrepancies noted on the Schedule 14s by the county clerk should be discussed with the county assessor.

The “Form 40” workbook, containing 115 worksheets inclusive of all 114 counties and St. Louis City, is available on the Commission’s website at https://stc.mo.gov. Each Form 40 worksheet has a tab label to identify the county. Worksheets are in county number order.

To navigate to the “Form 40” workbook, select the tab for the “Clerks” section and then the “Commonly Used Forms” link. Under the “Commonly Used Forms” banner, select the “Form 40” link.

The county clerk certifies each company’s miles of line in each of the county’s taxing jurisdictions, excluding school districts, by affixing the county seal on the Form 40. The county seal may be affixed digitally. The county clerk must sign and date the Form 40. The county clerk’s signature may be handwritten, typed, or affixed digitally.

The Form 40 and each company’s Schedule 13 should be scanned, saved, and submitted electronically to the Original Assessment Section through the FTP website or sent by email to OriginalAssessment@stc.mo.gov.

The company’s account number and name should be part of the file name for submitting files through the FTP website and included in the subject line of all emails.

An AMENDED Form 40 should be dated and identified as a revision. The same procedure is used for submitting an AMENDED Form 40 to the Original Assessment Section.
8. Certification

The county clerk will receive an email notification with instructions to review the certification and amended certification information on the Commission’s website at [https://stc.mo.gov](https://stc.mo.gov).

To navigate to the certification information, select the tab for the “Clerks” section and then the “Certifications” link. Under the “Certifications by Tax Year” banner, select the “Certifications by: County” link. Under the “County Certifications” banner, select the current tax year from the “Tax Year” drop down menu, enter the county’s name or the county’s number in the “County” text box, and then select the “Search” button. Select the “View” link for the county’s entry to view the report.

9. Original Assessment Outreach Training Videos and Narratives

The Original Assessment Section has placed the Original Assessment Outreach Training Videos and Narratives on the Commission’s website at [https://stc.mo.gov](https://stc.mo.gov).

To navigate to the Videos and Narratives, select the tab for the “Assessors” section, or the tab for the “Clerks” section, and then the “Resources” link.

Select the “Original Assessment Outreach Training Videos and Narratives” link.

Select the “Original Assessment Outreach Training Video Narratives” link to download all Narratives in a pdf document.

Select the individual video image to view a narrated video topic. The current ten video topics include:

1. Original Assessment Process;
2. Locally Assessed Property;
3. Locally Assessed Property Schedules;
4. New Construction and Improvements (NCI) and Construction Work in Progress (CWIP);
5. Form 40 and Schedule 13s;
6. Commercial Aircraft;
7. Certification;
8. Taxing Jurisdictions (Political Subdivisions);
9. Average School Tax Rate; and
10. FTP Website

Contact the county’s IT personnel for assistance with computer audio settings and speakers needed for videos. Narratives may be printed and used with video viewing.

10. Assistance

Contact Jeffrey Smith, Manager – Original Assessment Section, at 573-526-6403 or jeffrey.smith@stc.mo.gov for assistance.