



State Tax Commission of Missouri Original Assessment Outreach

<https://stc.mo.gov>
<https://moftp.mo.gov>
OriginalAssessment@stc.mo.gov

Locally Assessed Property



Original Assessment Section - State Tax Commission of Missouri 2021

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Slide 1 Locally Assessed Property

Welcome to the Original Assessment Outreach training video on Locally Assessed Property of Centrally Assessed Railroad and Utility Companies. I'm Stacey Cowan, staff member of the Original Assessment team.

Locally Assessed Property

- Missouri Statutes define Locally Assessed Real Property and Tangible Personal Property of Centrally Assessed Railroad and Utility Companies
- The statutory references are Sections 151.020.1(3), 153.032.2, 153.034.2, and 153.036.2, Revised Statutes of Missouri

Examples of Locally Assessed Property:

1. Buildings and Land associated with local property
2. Office furniture, equipment and fixtures
3. Motor Vehicles
4. Materials and supplies
5. Construction-work-in-progress (CWIP)



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Slide 2 Locally Assessed Property

Missouri Statutes define Locally Assessed Real Property and Tangible Personal Property of Centrally Assessed Railroad and Utility Companies. The statutory references are Sections 151.020.1(3), 153.032.2, 153.034.2, and 153.036.2, Revised Statutes of Missouri.

Examples of Locally Assessed Property:

1. Buildings and Land associated with local property
2. Office furniture, equipment and fixtures
3. Motor Vehicles
4. Materials and supplies
5. Construction-work-in-progress (CWIP)

Locally Assessed property is NOT used in the movement of services.

County Assessor Duties

- County Assessors enter the market value and assessed value of real property and tangible personal property on the Locally Assessed Schedules
- After completing the Schedules, the County Assessor signs, dates, and returns them to the respective Company, County Clerk, and the Original Assessment Section by **April 20**



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Slide 3 County Assessor Duties

County Assessors enter the market value and assessed value of real property and tangible personal property on the Locally Assessed Schedules.

After completing the Schedules, the County Assessor signs, dates, and returns them to the respective Company, County Clerk, and the Original Assessment Section by April 20.

For additional assistance contact:

State Tax Commission of Missouri
Original Assessment Outreach

<https://stc.mo.gov>
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OriginalAssessment@stc.mo.gov

- Jeffrey Smith, Manager – 573-526-6403
- Stacey Cowan, Appraisal Specialist – 573-751-1708
- Peter Chari, Appraisal Specialist – 573-751-1729



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Slide 4 Reaching the Outreach Coordinator

Thank you for viewing the Outreach Training video on Locally Assessed Property. For additional assistance contact Stacey Cowan, the Original Assessment Outreach Training Coordinator, at 573-751-1708. You may also send an email to OriginalAssessment@stc.mo.gov.