



## State Tax Commission of Missouri Original Assessment Outreach

<https://stc.mo.gov>  
<https://moftp.mo.gov>  
[OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov)

# Locally Assessed Property Schedules



Original Assessment Section - State Tax Commission of Missouri 2021

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### Slide 1 Locally Assessed Property Schedules

Welcome to the Original Assessment Outreach training video on Locally Assessed Property Schedules. I'm Stacey Cowan, staff member of the Original Assessment team.

## LOCALLY ASSESSED PROPERTY SCHEDULES

- (1) Schedule 14 Page 1
  - (2) Schedule 15OP – Real Operating Property
  - (3) CWIP Real
  - (4) Schedule 16 – Items Requiring Registration with the MO DOR
  - (5) Tangible Personal Property Declaration
  - (6) Schedule 15NP – Real Nonoperating Property
- 
- The locally assessed property schedules must be submitted to the County Assessor by **April 1**



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### Slide 2 Locally Assessed Property Schedules

The locally assessed property schedules have been incorporated into an Excel workbook. The Excel workbook consists of six worksheets. The locally assessed property schedules must be submitted to the County Assessor by April 1. The Original Assessment Section can create the local property schedules in an expanded Excel workbook for a County Assessor that needs multiple pages for a company. Contact Stacey Cowan at 573-751-1708 or [stacey.cowan@stc.mo.gov](mailto:stacey.cowan@stc.mo.gov).

- (1) **Schedule 14** Page 1 (Schedule 14 Page 1 will be referred to as Schedule 14 throughout this presentation.)
- The Schedule 14 Page 2 (the company affidavit) is submitted only once with the original submission to the County Assessor and will be covered in Slide 5.
- (2) **Schedule 15OP** – Real Operating Property
- (3) **CWIP Real** (Construction Work in Progress)
- (4) **Schedule 16** – Items Requiring Registration with the Missouri Department of Revenue ( MO DOR)
- (5) **Tangible Personal Property Declaration**
- (6) **Schedule 15NP** – Real Nonoperating Property

A centrally assessed company with no locally assessed property should not submit Local Schedules to the County Assessor.

**Schedule 14 Page 1**  
Shaded Areas to be completed by the County Assessor by April 20

**STATE TAX COMMISSION OF MISSOURI**  
Contact the Original Assessment Section for assistance at  
OriginalAssessment@stc.mo.gov or 873-781-2414 (option 3)  
Assessed Values of Locally Assessed Property  
NOT Used in the Movement of Services

**TAX YEAR 2021**

**SCHEDULE 14**  
PAGE 1

**COMPANY NAME:** Southwestern Bell Telephone Co-SWBT, P & L LP  
**ACCOUNT NUMBER:** 1080047

**COUNTY NAME:** Davies  
**COUNTY NUMBER:** 31

LINE NO.	DESCRIPTION	ORIGINAL COST	TO BE COMPLETED BY ASSESSOR	
			MARKET VALUE	ASSESSED VALUE
<b>OPERATING PROPERTY</b>				
<b>REAL: (Complete Schedule 15OP and / or CWP REAL)</b>				
1	REAL Operating Property (Complete Schedule 15OP)	898,000	1,210,000	387,200
2	CWP LAND (Complete Schedule 15OP)	100,000	100,000	32,000
3	CWP (Complete CWP REAL)	150,000	100,000	32,000
4	Total REAL Operating Property (Sum of Line 1 through Line 3)	1,148,000	1,410,000	451,200
<b>TANGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)</b>				
5	MO DOR Registered Transportation Equipment (Complete Schedule 16)		10,770	3,590
6	Office Furniture, Office Fixtures and Office Equipment	100,000	60,000	20,000
7	Information Systems (Computers and Peripheral Equipment)	10,000	5,000	2,000
8	Materials and Supplies	18,000	14,400	4,800
9	Other TANGIBLE PERSONAL Property	12,000	9,000	3,000
10	CWP TANGIBLE PERSONAL Operating Property	150,000	100,000	33,333
11	Total TANGIBLE PERSONAL Operating Property (Sum of Line 6 through Line 10)	290,000	200,170	66,723
12	Total Operating Property (Sum of Line 4 and Line 11)	1,438,000	1,610,170	517,923
<b>NONOPERATING PROPERTY</b>				
13	Total REAL Nonoperating Property (Complete Schedule 15NP and / or CWP REAL)	10,000	10,000	3,200
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)	10,000	10,000	3,200
<b>TOTAL COUNTY PROPERTY</b>				
16	Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	1,448,000	1,620,170	521,123
17	New Construction and Improvements related to REAL Property (No Land)	230,000	100,000	32,000
<input type="checkbox"/> Company should check here when a Schedule 13, County Apportionment, is not filed with the county clerk.				
<b>Assessor Signature Block:</b>		<b>Filing Submitted by:</b> <input checked="" type="checkbox"/> Company <input type="checkbox"/> Assessor		
19	John G. Assessor			
<b>Filing Tracker:</b>		<b>Date Block:</b>		
20	<input checked="" type="checkbox"/> Original Submission <input type="checkbox"/> Resubmission Number: _____	Date Submitted: _____		

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### Slide 3 Schedule 14 Page 1

- The Schedule 14 has Real property and Personal property grouped by classification.
- The Schedule 14 has Operating property listed in the first section and Nonoperating property listed in the second section.
- The Company determines what property is Nonoperating property.
- The shaded areas in the far right columns on the Schedule 14 are for the County Assessor to complete the market values and assessed values by April 20.
- The bottom shaded section contains the Assessor signature block and will be covered on Slide 4.
- Sample data for Southwestern Bell Telephone Company for Ozark County will be presented in this training video.



## Schedule 14 Page 1 Line 18, Line 19, Line 20

18	<input type="checkbox"/> Company should check here when a Schedule 13, County Apportionment, is not filed with the county clerk
19	<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;">         Assessor Signature Block:       </div> <div style="width: 35%;">         Filing Submitted by:         <div style="display: flex; align-items: center;"> <input checked="" type="checkbox"/> Company  <input type="checkbox"/> Assessor         </div> </div> </div>
20	<div style="display: flex; justify-content: space-between;"> <div style="width: 55%;">         Filing Tracker:         <div style="display: flex; align-items: center;"> <input checked="" type="checkbox"/> Original Submission           <input type="checkbox"/> Resubmission Number:         </div> </div> <div style="width: 40%;">         Date Block:         <div style="display: flex; align-items: center;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> </div> </div> </div>

**Line 18** The Company checks the box if they have no miles of line in the county but have local property such as vehicles County Clerk: cross reference Line 18 to Schedule 13s to confirm that no Schedule 13 was filed

**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, to indicate this is the Company’s original filing to the County Assessor; the County Assessor uses the filing checkboxes on Line 19 and 20 when there is a Resubmission filing; refer to page 4 of the Original Assessment Resource Manual for more details



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### Slide 4 Schedule 14 Page 1 Line 18, Line 19, and Line 20

- The Schedule 14 bottom shaded section is for the County Assessor to complete. The Company should check the checkbox in Line 18 if no miles of line are located in the county, but has reported local property.  
 Example: Vehicles are reported to the County Assessor on Schedule 16 but no Schedule 13 was filed with the County Clerk by the Company.
- The County Clerk may use Line 18 as a cross reference to the filed Schedule 13s.
- The County Assessor’s signature in the “Assessor Signature Block:” in Line 19 may be handwritten, typed, or affixed digitally.
- The County Assessor should check the checkbox in the “Filing Submitted by:” block in Line 19 to indicate “Company submission” or “Assessor submission”.
- The County Assessor should check the checkbox in the “Filing Tracker:” block in Line 20 to indicate “Original Submission” or “Resubmission Number:”, and enter a resubmission number in the block to the right. The “Original Submission” checkbox is always checked for the Company’s original submission.
- Example: The first resubmission is number 1, the second resubmission is number 2, etc.
- The County Assessor should enter the date completed in the “Date Submitted:” block.
- Resubmission copies are returned to the Company, County Clerk, and the Original Assessment Section.

## Schedule 14 Page 2

Schedule 14 Page 2  
Company Affidavit  
Submitted only  
once with the  
original Locally  
Assessed Property  
Schedules

Company to  
provide company  
contact  
information for the  
County Assessor's  
use



State Tax Commission of Missouri		Schedule 14 Page 2	
P.O. BOX 146 Jefferson City, MO 65102-0146 573-751-2414 (option 3) <a href="https://stc.mo.gov">https://stc.mo.gov</a> email: OriginalAssessment@stc.mo.gov		Assessed Values of Locally Assessed Property NOT Used in the Movement of Services	
Tax Year:	2021		
Company Name:	Southwestern Bell Telephone Co-SWBT, P & L LP	Account Number:	1080047
Being duly sworn, upon my oath I state that I am the of the company and, that the foregoing is the full, true and complete description and valuation of the property of said company in the:		Associate Director-Tax, Finance	[Title]
County of	Ozark	County Number	77
and the various taxing jurisdictions in the State of Missouri as of January 1,		2019	
Signature	Date		
Print Name	Cathy M. Fuller	3/1/2019	
NOTARY INFORMATION:			
State of	Missouri	County (or St. Louis City)	Callaway
Subscribed and sworn to me, this		Notary Public Stamp or Embosser Seal	
1 <sup>st</sup>	day of	March	[month]
In the year	2021		
Notary Public Signature			
My Commission Expires	2/1/2023		
COMPANY CONTACT INFORMATION:			
Name / Title	Cathy M. Fuller	Associate Director-Tax, Finance, AT&T Services, Inc	
Address 1	1010 Pine St		
Address 2	Rm 9E-L-01		
City / State / ZIP	St. Louis	MO	63101
Phone / Cell / Fax	314-396-3380	314-335-7996	
Email (Required)	cm145g@att.com		

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### Slide 5 Schedule 14 Page 2

- The Schedule 14 Page 2 is submitted only once by the Company when they submit the original Locally Assessed Property Schedules to the County Assessor.
- The Company provides their contact information at the bottom of the Schedule 14 Page 2 for the County Assessor's use.

**SCHEDULE 15OP**

**STATE TAX COMMISSION OF MISSOURI**  
 Contact the Original Assessment Section for assistance at  
[OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov) or 573-751-2414 (option 3)  
 Attachment to Schedule 14 Page 1, **Line 1 or Line 2**

**TAX YEAR**  
**2021**

**Note Original Cost checkbox**  
☐ Original Cost: Unknown

**Two choices**  
☒ Schedule 14 Page 1, Line 1 (Excludes CWIP LAND)  
☐ Schedule 14 Page 1, Line 2 (CWIP LAND Only)

**COMPANY NAME:**  
 Southwestern Bell Telephone Co-SWBT, P & L LP

**COUNTY NAME:**  
 Ozark

**REAL Operating Property**

**ACCOUNT NUMBER:**  
 1080047

**COUNTY NUMBER:**  
 77

LINE NO.	UNIFORM PARCEL NUMBER OR LEGAL DESCRIPTION (a)	BUILDINGS, IMPROVEMENTS, AND LAND (b)	COMPANY'S ACCOUNT (c)	ORIGINAL COST (d)	TO BE COMPLETED BY ASSESSOR													
					MARKET VALUE (e)			RURAL LOTS AV (f)		TOWN LOTS AV (g)	COM AV (h)	AGR AV (i)	RES AV (j)	ASSESSED VALUE (k)				
1	Office Building 123 Main St Gainesville	Building	22040101	750,000	1,000,000	COM		COM	320,000	320,000								
						AGR		AGR										
						RES		RES										
2	123 Main St Gainesville	Land	23040101	50,000	100,000	COM		COM	32,000	32,000								
						AGR		AGR										
						RES		RES										
3	Storage Bldg 456 County Rd AA Gainesville	Building	22040102	80,000	100,000	COM		COM	32,000	32,000								
						AGR		AGR										
						RES		RES										
4	456 County Rd AA Lot Number 1 Gainesville	Land	236040102	10,000	10,000	COM	3,200	COM										
						AGR	3,200	AGR	3,200									
						RES		RES										
5						COM		COM										
						AGR		AGR										
						RES		RES										
6	Total: Sheet 1	1		890,000	1,210,000		35,200		352,000	387,200								
7	Total: Sheet 1 through Sheet	1		890,000	1,210,000		35,200		352,000	387,200								

**Schedule 14 Page 1 Line 1**

**OPERATING PROPERTY:**

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

1 REAL Operating Property (Complete Schedule 15OP)

890,000 1,210,000 387,200

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### Slide 6 Schedule 15 OP

- The Schedule 15OP may be used for Line 1 or Line 2 of the Schedule 14 with Line 1 designated for REAL Operating Property and Line 2 designated for CWIP LAND only.
- The shaded areas in the far right columns for location and classification designations are important for proper tax billing and reporting purposes.
- The Company may check the "Original Cost: Unknown" checkbox if the original cost is unknown.
- Example: A railroad purchased the property a hundred years ago and does not know the original cost.
- In the sample shown, we have designated the entries on the Schedule 15OP as "REAL Operating Property" and the entries will be included on Schedule 14, Line 1.





**STATE TAX COMMISSION OF MISSOURI**  
 Contact the Original Assessment Section for assistance at  
[OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov) or 573-751-2414 (option 3)  
 Attachment to Schedule 14 Page 1, Line 3 or Line 13

**TAX YEAR 2021**

**CWIP REAL**

**Two choices**

☒ Schedule 14 Page 1, Line 3 (Excludes CWIP LAND)  
☐ Schedule 14 Page 1, Line 13 (Excludes CWIP LAND)

**COMPANY NAME:**  
 Southwestern Bell Telephone Co-SWBT, P & L LP

**CWIP REAL**  
 (Construction Work in Progress)  
 [Does not include CWIP LAND]

**ACCOUNT NUMBER:**  
 1080047

**COUNTY NAME:**  
 Ozark

**COUNTY NUMBER:**  
 77

LINE NO.	UNIFORM PARCEL NUMBER OR LEGAL DESCRIPTION (a)	BUILDINGS, IMPROVEMENTS, AND LAND (b)	COMPANY'S ACCOUNT (c)	ORIGINAL COST (d)	MARKET VALUE (e)	TO BE COMPLETED BY ASSESSOR					ASSESSED VALUE (k)
						RURAL LOTS AV (f)	TOWN LOTS AV (g)	COM AV (h)	AGR AV (i)	RES AV (j)	
1	401 High St Gainesville		42040101				32,000				
				150,000	100,000	COM	32,000	32,000			
						AGR					
						RES					32,000
2						COM					
						AGR					
						RES					
3						COM					
						AGR					
						RES					
4						COM					
						AGR					
						RES					
5						COM					
						AGR					
						RES					
6	Total: Sheet	1		150,000	100,000		32,000	32,000			32,000
7	Total: Sheet 1 through Sheet	1		150,000	100,000		32,000	32,000			32,000

**Schedule 14**  
**Page 1 Line 3**

3 CWIP (Complete CWIP REAL) 150,000 100,000 32,000

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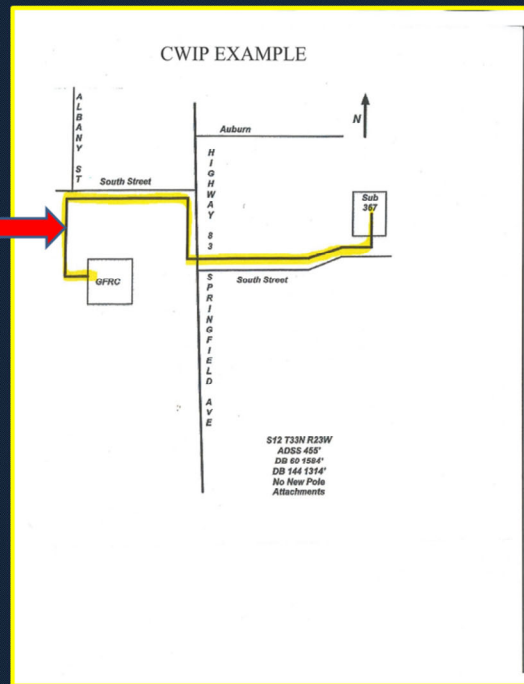
## Slide 8 CWIP REAL

- The Schedule for CWIP REAL may be used for Line 3 or Line 13 of Schedule 14, with Line 3 designated for Operating CWIP REAL Property and Line 13 designated for Nonoperating CWIP REAL Property.
- The Company should provide the location information for the CWIP reported on this schedule. If a Company fails to provide location information, a County Assessor should use the contact information on Schedule 14 Page 2. We will go over an example of Company location information for CWIP on Slide 9.
- In the sample shown, the CWIP has been classified as real property and does not include any CWIP LAND and will be included on Schedule 14, Line 3.



This is a CWIP Location Map Example from an Electric Company provided to the Polk County Clerk.

The highlight illustrates the route for the CWIP, which allows the County Clerk to create the tax bill to include the tax districts along the CWIP route.



### Slide 9 CWIP Location Map Example

This CWIP location map presented in this training video was received by the Polk County Clerk. After the company failed to provide location information with the local schedules, the Polk County Clerk made an inquiry to the Company and the Company provided this map outlining where the CWIP project was located.

The highlighted path on the map illustrates the route for the CWIP and allows the County Clerk to create the tax bill to include the proper taxing jurisdictions for the CWIP project.

The Company reporting CWIP Real Property and/or CWIP Personal Property should provide accurate location information for proper tax billing.

**Schedule 16**

**STATE TAX COMMISSION OF MISSOURI**  
 Contact the Original Assessment Section for assistance at  
[OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov) or 573-751-2414 (option 3)  
 Attachment to Schedule 14 Page 1, Line 5 or Line 14

**TAX YEAR**  
**2021**

☐ Original Cost: Unknown

**COMPANY NAME:**  
 Southwestern Bell Telephone Co-SWBT, P & L LP

**COUNTY NAME:**  
 Ozark

**Vehicles, Trailers, Boats, and Motors**  
 Requiring Registration by the Missouri  
 Department of Revenue (MO DOR)

**ACCOUNT NUMBER:**  
 1080047

**COUNTY NUMBER:**  
 77

☒ Schedule 14 Page 1, Line 14  
☒ Schedule 14 Page 1, Line 5

LINE NO.	LOCATION OF PROPERTY (GROUP BY LOCATION)	CAPACITY, TONNAGE, AXLES, OR PASSENGERS	COMPANY'S VEHICLE CODE	YEAR	MAKE AND MODEL AND DESCRIPTION	VEHICLE IDENTIFICATION NUMBER (VIN)	LEASED OR OWNED (S. or O.)	ORIGINAL COST	TO BE COMPLETED BY ASSESSOR	
									MARKET VALUE	ASSESSED VALUE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	123 Main St	1-ton	101001	2008	Ford F350	1FDSF30518EC15701	O		4,770	1,590
2	123 Main St	1-ton	101002	2012	Ford F350	1FDSF30512EC25802	O		6,000	2,000
3										
4										
5										
6										
7										
8										
9										
10										
11	Total Sheet							1	10,770	3,590
12	Total Sheet 1 through Sheet							1	10,770	3,590

**Schedule 14**  
**Page 1 Line 5**  
**Line 14**

**PERSONAL: (Complete Schedule 16 and/or Personal Property)**

**5 MO DOR Registered Transportation Equipment (Complete Schedule 16)**

10,770 3,590

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### Slide 10 Schedule 16

- The Schedule 16 must be used to report all Vehicles, Trailers, Boats, and Motors, requiring registration by the Missouri Department of Revenue or (MO DOR).
- The Schedule 16 may be used for Line 5 or Line 14 of the Schedule 14, with Line 5 designated for Operating registered items and Line 14 for Nonoperating registered items.
- The County Assessor determines the Market Value and Assessed Value of the Company's registered personal property items based on statutory requirements to use the National Automobile Dealers Association Guide or (NADA).
- The Schedule 16 is only for personal property requiring registration by the MO DOR. The Schedule 16 is NOT intended to be used to report equipment added to a MO DOR registered item.
- Example: Equipment added to a vehicle, such as a boom mounted to the chassis of a work truck, should be reported on the Tangible Personal Property Declaration because these items are depreciable under Section 137.122, RSMo. Some Railroad and Utility Companies are continuing their efforts to comply with this requirement.
- In the sample shown, the items will be included on Line 5 of the Schedule 14.

**STATE TAX COMMISSION OF MISSOURI**  
 Contact the Original Assessment Section for assistance at  
[OriginalAssessment@etc.mo.gov](mailto:OriginalAssessment@etc.mo.gov) or 573-751-2414 (option 3)  
 Attachment to Schedule 14 Page 1, Line 6, Line 7, Line 8, Line 9, Line 10, and Line 14

TAX YEAR  
**2021**

**TANGIBLE PERSONAL Property**

☐ Original Cost: Unknown ☐ Schedule 14 Page 1, Line 14  
☒ Year Acquired: First Prior Year Assignment

COMPANY NAME: Southwestern Bell Telephone Co-SWBT, P & L LP  
 COUNTY NAME: Ozark

**TANGIBLE PERSONAL  
Property Declaration:**

ACCOUNT NUMBER: 1080047  
 COUNTY NUMBER: 77

LINE NO.	LOCATION OF PROPERTY (GROUP BY LOCATION)	YEAR ACQUIRED	COMPANY'S ACCOUNT	QTY	DESCRIPTION	ENTER LINE NO. FROM SCHEDULE 14 PAGE 1	LEASED OR OWNED (S. or O.)	ORIGINAL COST	TO BE COMPLETED BY ASSESSOR		
									MARKET VALUE	ASSESSED VALUE	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		
1	123 Main St Gainesville		101200		Furniture & Fixtures	6	O	100,000	60,000	20,000	
2											
3	123 Main St Gainesville		101201		Computers and related Equipment	7	O	10,000	6,000	2,000	
4											
5	123 Main St Gainesville		101301		Materials and Supplies	8	O	18,000	14,400	4,800	
6											
7	123 Main St Gainesville		101401		Equipment - 20' Boom and Bucket	9	O	12,000	9,000	3,000	
8											
9	123 Main St Gainesville		42040101		CWIP	10	O	150,000	100,000	33,333	
10											
11	Schedule 14 Line Number						Total Sheet	1	290,000	189,400	63,133
12	Total Sheet 1 through Sheet						1	290,000	189,400	63,133	

**Schedule 14  
Page 1 Lines 6 –  
10 and Line 14**

6	Office Furniture, Office Fixtures and Office Equipment	60,000	20,000
7	Information Systems (Computers and Peripheral Equipment)	6,000	2,000
8	Materials and Supplies	14,400	4,800
9	Other TANGIBLE PERSONAL Property	9,000	3,000
10	CWIP	100,000	33,333

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### Slide 11 Tangible Personal Property Declaration

- The Schedule for Tangible Personal Property Declaration identifies property to be reported on Lines 6, 7, 8, 9, 10, and 14 on the Schedule 14.
- The Company may check the “Schedule 14 Page 1, Line 14” checkbox to designate Nonoperating Tangible Personal Property.
- The Company may check the “Year Acquired: First Prior Year Assignment” checkbox when the Company does not know the year acquired.
- The Schedule for Tangible Personal Property Declaration allows for identifying the proper asset class life and depreciation rate from the depreciation table in Section 137.122, RSMo.
- The Company should designate the corresponding Schedule 14 line number for each entry. This line number is entered in the “ENTER LINE NO. FROM SCHEDULE 14 PAGE 1” column.



**SCHEDULE 15NP**

STATE TAX COMMISSION OF MISSOURI  
Contact the Original Assessment Section for assistance at  
OriginalAssessment@etc.mo.gov or 573-751-2414 (option 3)  
Attachment to Schedule 14 Page 1, Line 13

TAX YEAR **2021**

☐ Original Cost: Unknown

COMPANY NAME: Southwestern Bell Telephone Co-SWBT, P & L LP

COUNTY NAME: Ozark

REAL Nonoperating Property

ACCOUNT NUMBER: 1080047

COUNTY NUMBER: 77

☒ Schedule 14 Page 1, Line 13 (Excludes CWIP LAND)  
☐ Schedule 14 Page 1, Line 13 (CWIP LAND Only)

LINE NO.	UNIFORM PARCEL NUMBER OR LEGAL DESCRIPTION (a)	BUILDINGS, IMPROVEMENTS, AND LAND (b)	COMPANY'S ACCOUNT (c)	ORIGINAL COST (d)	MARKET VALUE (e)	TO BE COMPLETED BY ASSESSOR					
						RURAL LOTS AV (f)	TOWN LOTS AV (g)	COM AV (h)	AGR AV (i)	RES AV (j)	ASSESSED VALUE (k)
1	456 County Rd AA Lot Number 2 Gainesville	Land For Sale	236040102	10,000	10,000	COM 3,200 AGR 3,200 RES	COM 3,200 AGR RES	3,200			3,200
2						COM AGR RES	COM AGR RES				
3						COM AGR RES	COM AGR RES				
4						COM AGR RES	COM AGR RES				
5						COM AGR RES	COM AGR RES				
6	Total: Sheet	1		10,000	10,000	3,200		3,200			3,200
7	Total: Sheet 1 through Sheet	1		10,000	10,000	3,200		3,200			3,200

**Schedule 14**  
**Page 1 Line 13**

NONOPERATING PROPERTY:

13 Total REAL Nonoperating Property (Complete Schedule 15NP and/or CWIP REAL) 10,000 10,000 3,200

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### Slide 12 Schedule 15NP

- The Schedule 15NP is used for Line 13 of the Schedule 14. The Schedule 15NP may be used for REAL Nonoperating Property or Nonoperating CWIP LAND Only by checking the appropriate checkbox.
- In the sample shown, we designated the entry, Nonoperating Land for Sale, as Real Nonoperating Property on the Schedule 15NP, by checking the top checkbox.
- The Company checks the "CWIP LAND Only" checkbox when land is part of Nonoperating CWIP.

**STATE TAX COMMISSION OF MISSOURI**  
 Contact the Original Assessment Section for assistance at  
[OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov) or 573-751-2414 (option 3)  
 Attachment to Schedule 14 Page 1, Line 6, Line 7, Line 8, Line 9, Line 10, and **Line 14**

TAX YEAR  
**2021**

☐ Original Cost: Unknown

COMPANY NAME: Southwestern Bell Telephone Co-SWBT, P & LLP  
 COUNTY NAME: Ozark

**TANGIBLE PERSONAL  
 Property Declaration:**

☒ Schedule 14 Page 1, Line 14  
☐ Year Acquired: First Prior Year Assignment

ACCOUNT NUMBER: 1080047  
 COUNTY NUMBER: 77

LINE NO.	LOCATION OF PROPERTY (GROUP BY LOCATION) (a)	YEAR ACQUIRED (b)	COMPANY'S ACCOUNT (c)	QTY (d)	DESCRIPTION (e)	ENTER LINE NO. FROM SCHEDULE 14 PAGE 1 (f)	LEASED OR OWNED (L or O) (g)	ORIGINAL COST (h)	TO BE COMPLETED BY ASSESSOR	
									MARKET VALUE (i)	ASSESSED VALUE (j)
1						14				
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
Total Sheet						1				
Total Sheet 1 through Sheet						1				

NONOPERATING PERSONAL PROPERTY

Schedule 14  
 Page 1 Line 14 → 14 Total PERSONAL Nonoperating Property (Complete Personal Property) 0

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### Slide 13 Nonoperating Tangible Personal Property Declaration

- The Tangible Personal Property Declaration is used for Nonoperating Tangible Personal Property by checking the “Schedule 14 Page 1, Line 14” checkbox.
- The Company should designate the corresponding Schedule 14 line number for each entry. This line number is entered in the “ENTER LINE NO. FROM SCHEDULE 14 PAGE 1” column.

## For additional assistance contact:

State Tax Commission of Missouri  
Original Assessment Outreach

<https://stc.mo.gov>  
<https://moftp.mo.gov>  
[OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov)

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



Original Assessment Section - State Tax Commission of Missouri

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### Slide 15 Reaching the Outreach Coordinator

Thank you for viewing the Outreach Training video on Locally Assessed Property Schedules. 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](mailto:OriginalAssessment@stc.mo.gov).