



State Tax Commission of Missouri Original Assessment Outreach

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

Form 40 and Schedule 13s



Original Assessment Section - State Tax Commission of Missouri 2021

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Slide 1 Form 40 and Schedule 13s

Welcome to the Original Assessment Outreach training video on the Form 40 and Schedule 13s. I'm Stacey Cowan, staff member of the Original Assessment team.

Form 40

- The County Clerk prepares the Form 40 with data from the certified Schedule 14s received from the County Assessor
- The County Clerk uses the Form 40 to certify the Schedule 13s to the STC
- The Form 40 is a certification of miles of line only - it is not used to certify assessed values to taxing jurisdictions
- The Form 40 assessed values are used as a reconciliation report for the Original Assessment Section and the Administration Section in conjunction with the Form 11/11A



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Slide 2 Form 40

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Sample
Schedule
14 Page 1
for entry
on the
Form 40

STATE TAX COMMISSION OF MISSOURI			
SCHEDULE 14			TAX YEAR
PAGE 1			2021
Assessed Values of Locally Assessed Property NOT Used in the Movement of Services			
COMPANY NAME		ACCOUNT NUMBER	
Southwestern Bell Telephone Co-SWBT, P & L LP		1080047	
COUNTY NAME		COUNTY NUMBER	
Davies		31	
LINE NO.	DESCRIPTION	ORIGINAL COST	TO BE COMPLETED BY ASSESSOR MARKET VALUE ASSESSED VALUE
OPERATING PROPERTY:			
REAL: (Complete Schedule 15OP and / or CWP REAL)			
1	REAL Operating Property (Complete Schedule 15OP)	890,000	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)	1,140,000	1,410,000 451,200
TANGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)			
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	6,000 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	150,000	100,000 33,333
11	Total TANGIBLE PERSONAL Operating Property (Sum of Line 5 through Line 10)	290,000	200,170 66,723
12	Total Operating Property (Sum of Line 4 and Line 11)	1,430,000	1,610,170 517,923
NONOPERATING PROPERTY:			
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
TOTAL COUNTY PROPERTY:			
16	Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	1,440,000	1,620,170 521,123
17	New Construction and Improvements related to REAL Property (No Land)	230,000	100,000 32,000
18	Company should check here when a Schedule 13, County Apportionment, is not filed with the county clerk		

The County
Clerk – will
take
Total Real
Operating
Property
Assessed
Value and
Total Personal
Operating
Property
Assessed
Value from
Schedule 14
Page 1 for
entry on the
Form 40

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Slide 3 Sample Schedule 14

- Sample data for Southwestern Bell Telephone Company for Ozark County will be presented in this training video.
- In the sample shown, the County Clerk obtains the Total Real Operating Property Assessed Value from Schedule 14, Page 1, Line 4 and Total Personal Operating Property Assessed Value from Schedule 14, Page 1, Line 11 for entry on the Form 40.
- The sum of the Total Real Operating Assessed Value and Total Personal Operating Property Assessed Value should match the Total Operating Property Assessed Value from Schedule 14, Page 1, Line 12.

The County Clerk enters Total Real Operating Property Assessed Value and Total Personal Operating Property Assessed Value from Schedule 14 Page 1 for each company; place an "X" in the "Schedule 13" column to confirm a Schedule 13 was received from the company

[illegible]

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- Sample data for Southwestern Bell Telephone Company for Linn County will be presented in this training video.
- In the sample shown, the County Clerk enters an “X” on the Form 40 in the Schedule 13 column to confirm a Schedule 13 was received and enters the Total Real Operating Property Assessed Value and the Total Personal Operating Property Assessed Value for each company.
- The Schedule 13 identifies the miles of line in each taxing jurisdiction.
- A Company may have a Schedule 13 with miles of line and not have any locally assessed property reported on a Schedule 14.
- A Company may have locally assessed property reported on a Schedule 14 and no miles of line reported on a Schedule 13.
- In the Sample shown, the blue highlighted paragraph of the Form 40 instructs the County Clerk as follows: Do NOT include locally assessed property of any utility that is not centrally assessed.

Sample
Schedule
13 for a
Telecom
company
for Linn
county

State Tax Commission of Missouri
P.O. Box 146, Jefferson City, MO 65102-0146
(573) 781-2414 https://stc.mo.gov
email: OriginalAssessment@stc.mo.gov

Schedule 13
County Apportionment
County 58 - Linn

Tax Year: 2021
Account Number: 1080047
Company Name: Southwestern Bell Telephone Co-SWBT, P & L LP

This schedule MUST be filed:
By Company - to the County Clerk and State Tax Commission by April 15
By County Clerk - to the State Tax Commission by May 15

Taxing Jurisdiction	District	2021 Miles	2021 Miles Updated
1 COUNTY WIDE			
1 Linn County Ambulance	01-058-0001	326.77	
2 Linn County Health	18-058-0001	326.77	
3 Linn County-Developmentally Disabled	35-058-0000	326.77	
4 Linn County-General Revenue	35-058-0000	326.77	
5 Linn County-Senior Services	35-058-0000	326.77	
2 MUNICIPALITY			
1 Brookfield	09-058-0001	43.24	
2 Laclede	09-058-0004	0.28	
3 Marceline	09-058-0006	23.17	
4 Meadville	09-058-0007	0.19	
3 SPECIAL			
1 Laclede FPD	12-058-0001	30.56	
2 Linneus FPD	12-058-0002	1.79	
3 Meadville FPD	12-058-0003	0.00	
4 ROAD			
1 Marceline SRD Linn County	08-058-0001	30.58	
2 Pardin SRD Linn County	08-058-0002	1.49	
5 TOWNSHIP			
1 Baker Township Linn County	11-058-0001	14.29	
2 North Benton Township Linn County	11-058-0002	4.81	
3 Brookfield Township Linn County	11-058-0003	116.44	
4 Bucklin Township Linn County	11-058-0004	7.47	
5 Grantsville Township Linn County	11-058-0007	11.73	
6 Jefferson Township Linn County	11-058-0009	33.56	
7 Locust Creek Township Linn County	11-058-0010	19.26	
8 Marceline Township Linn County	11-058-0011	64.50	
9 Parson Creek Township Linn County	11-058-0013	8.61	
10 Yellow Creek Township Linn County	11-058-0014	44.10	

List any new political subdivision, with the authority to levy a tax, and the respective miles for this Company

XYZ Fire District	10.6
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Slide 5 Sample Schedule 13

- Sample data for Southwestern Bell Telephone Company for Linn County will be presented in this training video.
- In the sample shown, the miles entered in taxing jurisdictions for Linn County are in the following order: County Wide, Municipality, Special, Road, and Township.
- The miles entered in the “2021 Miles” Column are the miles certified in the prior tax year. The miles entered in the “2021 Miles Updated” Column are the Company’s updated miles reported by the Company for the current tax year.
- The Original Assessment Section updates the “Taxing Jurisdictions by County” Excel Workbook by the first of April each tax year. However, new taxing jurisdictions, or existing taxing jurisdictions, that were not previously authorized to levy a tax, may be identified throughout the tax year. These taxing jurisdictions may be added to the bottom of the Schedule 13 to assist the County Clerk with tax bills but will not be utilized by the STC for Certification for the current tax year.

Sample:
Schedule
13CT for a
Cable
Telephony
company
for Clay
County –
(Only County
Wide Districts
are applicable
for Cable
Telephony)



State Tax Commission of Missouri
P.O. Box 146, Jefferson City, MO 65102-0146
(673) 761-2414 <https://stc.mo.gov>
email: OriginalAssessment@stc.mo.gov

Schedule 13 CT
County Apportionment
County 24 - Clay

Tax Year: 2021

Account Number: 1090015
Company Name: Time Warner Cable Business, LLC

This schedule MUST be filed:
By Company - to the County Clerk and State Tax Commission by April 15
By County Clerk - to the State Tax Commission by May 15

Taxing Jurisdiction	District	2021 Percent	2021 Percent Updated
1 COUNTY WIDE			
1 Clay County Health	18-024-0001	19.18	1
2 Clay County Developmentally Disabled	35-024-0000	19.18	2
3 Clay County-General Revenue	35-024-0000	19.18	3
4 Clay County-Parks and Recreation	35-024-0000	19.18	4
5 Clay County-Road and Bridge	35-024-0000	19.18	5
6 Clay County-Senior Services	35-024-0000	19.18	6
7 Clay Platte Ray Mental Health	35-024-0000	19.18	7

List any new political subdivision, with the authority to levy a tax, and the respective miles for this Company

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Slide 6 Sample Schedule 13CT

- Sample data for Time Warner Cable for Clay County will be presented in this training video.
- In the sample shown, the Schedule 13CT for the cable telephony company for Clay County uses percent of subscribers in the county for apportionment.
- The Schedule 13CT only uses County Wide Taxing Jurisdictions.

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 7 Reaching the Outreach Coordinator

Thank you for viewing the Outreach Training video on Commercial Aircraft. 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.