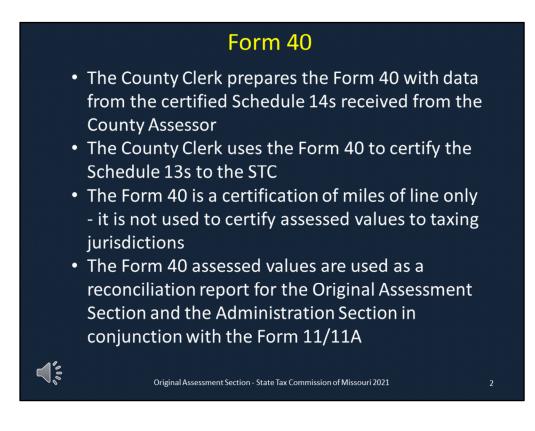


Slide 1 Form 40 and Schedule 13s

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.



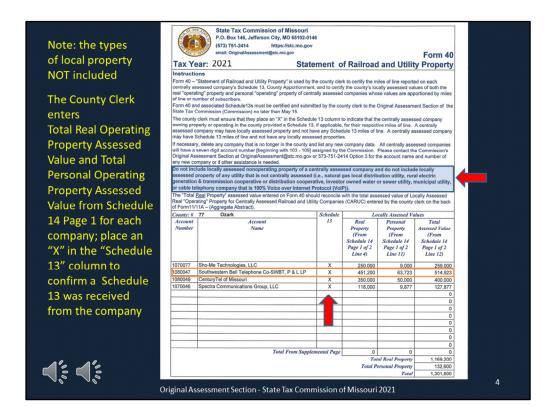
Slide 2 Form 40

- The Clerk prepares the Form 40 with data from the certified Schedule 14s received from the County Assessor.
- The 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.

	STATE TAX COMMISSION O	OF MISSOURI TAX YEAR	
	SCHEDULE 14 Contact the Original Assessment Section for assistance at OriginalAssessment@stc.mo.gov or 573-751-2414 (option 3) 2021		
	PAGE 1 Assessed Values of Locally Asse		
Sample	COMPANY NAME: NOT Used in the Movement of	ACCOUNT NUMBER	The County
Schedule	Southwestern Bell Telephone Co-SWBT, P & L LP	1080047	Clerk – will
oonedare	COUNTY NAME:	COUNTY NUMBER:	
14 Page 1	Daviess	31 TO BE COMPLETED BY ASSESSOR	take
for entry	LINE DESCRIPTION	ORIGINAL COST MARKET VALUE ASSESSED VALUE	Total Real
on the	OPERATING PROPERT REAL: (Complete Schedule 150P and / or CWIP REAL))	Y:	
	REAL: (Complete Schedule 150P and / or CWIP REAL)) REAL Operating Property (Complete Schedule 150P)	890,000 1,210,000 387,200	Operating
Form 40	2 CWIP LAND (Complete Schedule 150P)	100,000 100,000 32,000	Property
	3 CWIP (Complete CWIP REAL)	150,000 100,000 32,000	Assessed
	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 PERSON.		Value and
	5 MO DOR Registered Transportation Equipment (Complete Schedule 16)	10,770 3,590	Total Personal
	6 Office Furniture, Office Fixtures and Office Equipment	100,000 60,000 20,000	Operating
	7 Information Systems (Computers and Peripheral Equipment)	10,000 6,000 2,000	en e
	8 Materials and Supplies 9 Other TANGIBLE DERSONAL Property	18,000 14,400 4,800	Property
	9 Other TANGIBLE PERSONAL Property 10 CWIP	12,000 9,000 3,000	Assessed
	Total TANGIBLE PERSONAL Operating Property	150,000 100,000 33,333	Value from
	(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	Schedule14
	NONOPERATING PROPER	RTY:	Page 1 for
	13 Total REAL Nonoperating Property (Complete Schedule 15NP and / or CWIP REAL)	10,000 10,000 3,200	
	14 Total TANGIBLE PERSONAL Nonoperating Property (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)		entry on the
	15 Total Nonoperating Property (Sum of Line 13 and Line 14)	10,000 10,000 3,200	Form 40
	TOTAL COUNTY PROPER		
	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	
1'0	18 Company should check here when a Schedule 13, County Apportion	ment, is not filed with the county clerk	
	Original Assessment Section - State Tax (Commission of Missouri 2021	3

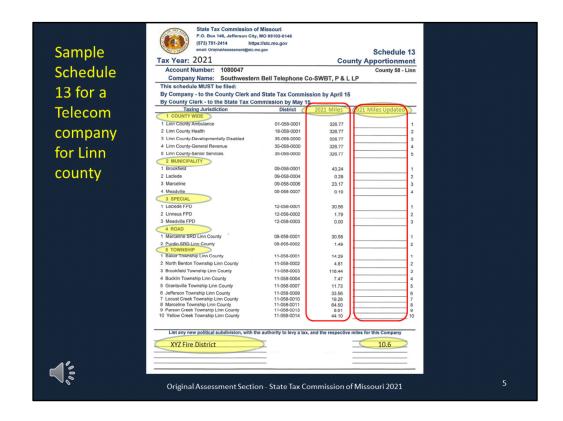
Slide 3 Sample Schedule 14

- 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.



Slide 4 Sample Form 40

- 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.



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	State Tax Commission of Missouri P.O. Box 146, Jefferson City, MO 56102-0146 (177) 751-2414 https://texmo.gov mail: Originalizessmettigter.mo.gov Schedule13 CT County Apportionment Account Number: 1990015 County Apportionment Account Number: 1990015 County Apportionment Account Number: 1990015 County Age Clay Opmany Name: Time 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 Tassing Juriadiction District 2021 Percent Updated		
Telephony	1 COUNTY WIDE 1 Clay County Health 18-024-0001 19.18 1		
company	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		
for Clay	5 Clay County-Road and Bridge 36-024-0000 19.18 5 6 Clay County-Senior Services 35-024-0000 19.18 6		
County – (Only County Wide Districts are applicable for Cable Telephony)	7 Clay Plane Ray Merial Health 35-024-0000 10.18 7		
	List any new political subdivision, with the authority to levy a tax, and the respective miles for this Company		
10	Original Assessment Section - State Tax Commission of Missouri 2021 6		

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.



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.