



State Tax Commission of Missouri Original Assessment Outreach

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Taxing Jurisdictions (Political Subdivisions)



Original Assessment Section - State Tax Commission of Missouri 2021

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Slide 1 Taxing Jurisdictions

Welcome to the Original Assessment Outreach training video on Taxing Jurisdictions (Political Subdivisions). I'm Stacey Cowan, staff member of the Original Assessment team.

Taxing Jurisdictions (Political Subdivisions)

- The STC certifies to taxing jurisdictions - updated annually (March 1)
- New Taxing Jurisdictions
 - must be authorized to levy a tax even if zero
 - must be assigned 9-digit district code by the State Auditor's Office
- Types of Taxing Jurisdictions utilized by the STC for Certification:
 - County Wide
 - Municipality
 - Special
 - Road
 - Township



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Slide 2 Taxing Jurisdictions (Political Subdivisions)

The STC certifies the distributable assessed value of Centrally Assessed Railroad and Utility Companies to taxing jurisdictions, excluding school districts, with authority to levy a tax.

The Original Assessment Section updates the "Taxing Jurisdictions by County" Excel workbook by April 1 each tax year.

New taxing jurisdictions must be authorized to levy a tax, even if it is a \$0 levy, and must be assigned a 9-digit district code by the Missouri State Auditor's Office (SAO).

The types of taxing jurisdictions utilized by the STC for Certification are:

- County Wide
- Municipality
- Special
- Road
- Township

Tax Year: 2021

County Number: 58

Account Number: 1070076

Total Assessed Value - Statewide: 2,772,802

Total Miles or % - Statewide: 546.71

Commercial Real Property \$ per Mile: 3,003.41

Personal Property \$ per Mile: 2,068.38

Taxing Jurisdiction

Taxing Jurisdiction	District	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value*
1 - COUNTY WIDE					
Linn County Ambulance	01-058-0001	93.40	280,519	193,187	473,706
Linn County Health	18-058-0001	93.40	280,519	193,187	473,706
Linn County-Developmentally Disabled	35-058-0000	93.40	280,519	193,187	473,706
Linn County-General Revenue	35-058-0000	93.40	280,519	193,187	473,706
Linn County-Senior Services	35-058-0000	93.40	280,519	193,187	473,706
2 - MUNICIPALITY					
Brookfield	09-058-0001	55.70	167,290	115,209	282,499
Laclede	09-058-0004	1.38	4,145	2,854	6,999
Marceline	09-058-0006	7.07	21,234	14,623	35,857
3 - SPECIAL					
Laclede FPD	12-058-0001	2.28	6,848	4,716	11,564
4 - ROAD					
Marceline SRD Linn County	08-058-0001	6.68	20,063	13,817	33,880
5 - TOWNSHIP					
Brookfield Township Linn County	11-058-0003	69.60	209,038	143,959	352,997
Bucklin Township Linn County	11-058-0004	0.08	240	165	405
Jefferson Township Linn County	11-058-0009	2.28	6,848	4,716	11,564
Locust Creek Township Linn County	11-058-0010	1.84	5,520	3,000	9,332
Marceline Township Linn County	11-058-0011	14.09	42,318	29,143	71,461
Yellow Creek Township Linn County	11-058-0014	5.51	16,549	11,397	27,946

Certification of County Assessed Value

Company-District Summary

County: Linn

Company: Chariton Valley Communications Corporation

= \$5,071.79 Assessed Value per mile

Slide 3 Sample Certification

Sample data for the Certification of Chariton Valley Telecommunications Corporation will be presented in this training video.

The Company's "Total Assessed Value - Statewide:" of \$2,772,802 is the first entry shown under the Company Account Number in the top left area of the Certification.

The Company's "Total Miles - Statewide:" of 546.71 miles is the second entry.

The Company's "Commercial Real Property \$ Per Mile:" of \$3,003.41 is the third entry.

The Company's "Personal Property \$ Per Mile:" of \$2,068.38 is the fourth entry.

These four lines of data are the Company's state statistics.

However, an additional state statistic that does not display on the certification is the Company's \$5,071.79 assessed value per mile. The Company's \$5,071.79 assessed value per mile is calculated by dividing the \$2,772,802 total assessed value by the 546.71 miles.

The \$5,071.79 assessed value per mile is split between \$3,003.41 real assessed value per mile and \$2,068.38 personal assessed value per mile. The split is based on the real allocation factor and personal allocation factor provided by the Company.

In the sample shown, the Company's statistics for Linn County is displayed in the section under the Company's state statistics.

The far left column of this section identifies the names of the taxing jurisdictions of Linn County where the Company has miles of line.

The second column from the left identifies the SAO assigned 9-digit district code for each of the taxing jurisdictions listed.

The third column from the left identifies the miles of line in each taxing jurisdiction listed that were certified by the County Clerk to the Commission. The company must report this information to the County Clerk on a Schedules 13.

The fourth column from the left identifies the Commercial Real Property Assessed Value in each taxing jurisdiction listed. In the sample shown, the \$280,519 commercial real property assessed value for the Linn County Ambulance District is calculated by multiplying the \$3,003.41 real assessed value per mile by the 93.40 miles of line in the Linn County Ambulance District.

The fifth column from the left identifies the Personal Property Assessed Value in each taxing jurisdiction listed. In the sample shown, the \$193,187 personal property assessed value for the Linn County Ambulance District is calculated by multiplying the \$2,068.38 personal assessed value per mile by the 93.40 miles of line in the Linn County Ambulance District.

The sixth column from the left identifies Total Assessed Value in each taxing jurisdiction listed. The Total Assessed Value equals the sum of the Commercial Real Property Assessed Value and the Personal Property Assessed Value. In the sample shown, \$473,706 Total Assessed Value in the Linn County Ambulance District equals the \$280,519 real assessed value plus the \$193,187 personal assessed value. The total may not sum due to rounding.

Tax Year: 2021 Certification of Company Assessed Value County-District Summary							
Commercial Real Property \$ per Mile	3,003.41				County: Linn		
Personal Property \$ per Mile	2,068.38				Account:	1070076	
Total Miles or % - Statewide	546.71	Chariton Valley Communications Corporation					
Total Assessed Value-Statewide	2,772,802						
Jurisdiction Type	Taxing Jurisdiction	District	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value	
COUNTY WIDE	Linn County Ambulance	01-058-0001	93.40	280,519	193,187	473,706	
COUNTY WIDE	Linn County Health	18-058-0001	93.40	280,519	193,187	473,706	
COUNTY WIDE	Linn County-Developmentally Disabled	35-058-0000	93.40	280,519	193,187	473,706	
COUNTY WIDE	Linn County-General Revenue	35-058-0000	93.40	280,519	193,187	473,706	
COUNTY WIDE	Linn County-Senior Services	35-058-0000	93.40	280,519	193,187	473,706	
MUNICIPALITY	Brookfield	09-058-0001	55.70	167,290	115,209	282,499	
MUNICIPALITY	Laclede	09-058-0004	1.38	4,145	2,854	6,999	
MUNICIPALITY	Marceline	09-058-0006	7.07	21,234	14,623	35,857	
SPECIAL	Laclede FPD	12-058-0001	2.28	6,848	4,716	11,564	
ROAD	Marceline SRD Linn County	08-058-0001	6.68	20,063	13,817	33,880	
TOWNSHIP	Brookfield Township Linn	11-058-0003	69.60	209,038	143,959	352,997	
TOWNSHIP	Bucklin Township Linn	11-058-0004	0.08	240	165	405	
TOWNSHIP	Jefferson Township Linn	11-058-0009	2.28	6,848	4,716	11,564	
TOWNSHIP	Locust Creek Township Linn	11-058-0010	1.84	5,526	3,806	9,332	
TOWNSHIP	Marceline Township Linn	11-058-0011	14.09	42,318	29,143	71,461	
TOWNSHIP	Yellow Creek Township Linn	11-058-0014	5.51	16,549	11,387	27,936	
Township Miles Must Add to Equal County Wide Miles							

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Slide 4 Certification Data in an Excel Workbook

The Original Assessment Section can now create the certification data in an Excel format. Contact Stacey Cowan at 573-751-1708 or stacey.cowan@stc.mo.gov.


The total miles of line in all Township Taxing Jurisdictions must equal the County Wide miles of line.

In the sample shown, the sum of (69.60 + 0.08 + 2.28 + 1.84 + 14.09 + 5.51) Township miles of line must equal the 93.40 County Wide miles of line. This example of a balancing equation is helpful to

both the County Clerks and Companies.

Certification data in an Excel workbook can be used by the County Clerks to automate the calculation of the tax bill for the distributable assessed value of the Centrally Assessed Companies.

Tax Year: 2021		Certification of Company Assessed Value County-District Summary								
Commercial Real Property \$ per Mile	3,903.41					County: Linn				
Personal Property \$ per Mile	2,068.38					Account: 1070076				
Total Miles or % - Statewide	546.71	Chariton Valley Communications Corporation								
Total Assessed Value-Statewide	2,772,802									
Jurisdiction Type	Taxing Jurisdiction	District	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value	2018 Tax Levy	Tax Liability Real	Tax Liability Personal	
COUNTY WIDE	Linn County Ambulance	01-058-0001	93.40	280,519	193,187	473,706	0.0953	267.33	184.11	
COUNTY WIDE	Linn County Health	18-058-0001	93.40	280,519	193,187	473,706	0.2340	656.41	452.06	
COUNTY WIDE	Linn County-Developmentally Disabled	35-058-0000	93.40	280,519	193,187	473,706	0.1950	547.01	376.71	
COUNTY WIDE	Linn County-General Revenue	35-058-0000	93.40	280,519	193,187	473,706	0.0725	203.38	140.06	
COUNTY WIDE	Linn County-Senior Services	35-058-0000	93.40	280,519	193,187	473,706	0.0491	137.73	94.85	
MUNICIPALITY	Brookfield	09-058-0001	56.70	167,290	115,209	282,499	1.5520	2,596.34	1,788.04	
MUNICIPALITY	Ladelle	09-058-0004	1.38	4,146	2,854	6,999	1.0283	42.62	29.35	
MUNICIPALITY	Marceline	09-058-0006	7.07	21,234	14,623	35,857	1.1385	241.75	166.48	
SPECIAL	Ladelle FPD	12-058-0001	2.28	6,848	4,716	11,564	0.2380	16.30	11.22	
ROAD	Marceline SRD Linn County	08-058-0001	6.68	20,063	13,917	33,980	0.4677	93.83	64.62	
TOWNSHIP	Brookfield Township Linn	11-058-0003	69.60	209,038	143,959	352,997	0.4974	1,039.76	716.05	
TOWNSHIP	Bucklin Township Linn	11-058-0004	0.08	240	165	405	0.8833	2.12	1.46	
TOWNSHIP	Jefferson Township Linn	11-058-0009	2.28	6,848	4,716	11,564	0.8066	55.24	38.04	
TOWNSHIP	Locust Creek Township Linn	11-058-0010	1.84	5,526	3,806	9,332	0.9500	52.50	36.16	
TOWNSHIP	Marceline Township Linn	11-058-0011	14.09	42,318	29,143	71,461	0.8930	377.90	260.25	
TOWNSHIP	Yellow Creek Township Linn	11-058-0014	5.51	16,549	11,397	27,946	0.7888	130.54	89.90	



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Slide 5 Certification Data in an Expanded Excel Workbook

The Excel workbook containing certification data can be expanded to include additional columns.

Tax levies can be entered by the County Clerk in the first additional column.

A formula for calculating the tax liability for Real Assessed Value, including the surtax levy, can be entered by the County Clerk in the second additional column.

A formula for calculating the tax liability for Personal Assessed Value can be entered by the County Clerk in the third additional column.

For additional assistance contact:

State Tax Commission of Missouri
Original Assessment Outreach

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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 6 Reaching the Outreach Coordinator

Thank you for viewing the Outreach Training video on Taxing Jurisdictions (Political Subdivisions). 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.