



State Tax Commission of Missouri Original Assessment Outreach Training

<https://stc.mo.gov>

<https://moftp.mo.gov>

OriginalAssessment@stc.mo.gov

Original Assessment Process

Appraisal Process – A systematic and orderly approach by which the problem of real estate valuation is defined; the work necessary to solve the problem is planned; and the data involved is acquired, classified, analyzed and interpreted into an estimate of value.

Approaches to Value – The traditional methods or techniques by which market data may be processed into an indication of value. The three approaches to value include the; Cost Approach, Income Approach, and the Market Approach.

Cost Approach - Historical cost should be the cost of the property when first put into service. Appraisers should inspect the balance sheet and subsidiary depreciation schedules of the centrally assessed company to ensure that the historical costs of all unitary property has been included. This is the reason that **historical cost is sometimes referred as book cost**. When possible, seek historical costs that come from independently audited financials.

2021 ABC Pizza		Account 1070056
<u>Cost Approach</u>		
<u>Original Costs</u>		
Telecommunications Plant In Service (Less CWIP)		53,908,644
Construction Work in Progress (CWIP) (Betterment)		2,737,443
Construction Work in Progress (CWIP) (Maintenance)		10,097
Plant Acquisition Adjustment		0
Materials and Supplies		1,273,859
Gross Plant in Service		57,930,043
Less: Accumulated Depreciation & Amortization	(27,131,269)	
Indicated Value - Net Telecommunications Plant:		30,798,774
Adjustment Calculation	85.00%	
Indicated Value - Cost Approach:		26,178,958

Income Approach – Is the value that may be described as any method that converts future anticipated income into present value.

- Premised on the assumptions that investors buy and sell property based on the income it is expected to yield and that investors discount expected income at its attendant risk rate over its anticipated duration.
- For appraisal purposes, income is the anticipated net benefits a property will provide to its owners or users over time.

2021 ABC Pizza				Account 1070056
<u>Income Approach</u>				
Year Ending	NOI (After Taxes)	Change in Income	Performance Ratio	Net Property (Less CWIP)
2015	3,024,393	–	11.80%	25,631,121
2016	2,005,441	-33.69%	8.16%	24,584,552
2017	3,875,873	93.27%	16.37%	23,679,821
2018	2,722,239	-29.76%	11.63%	23,414,360
2019	2,716,952	-0.19%	11.39%	23,858,480
2020	2,255,441	-16.99%	7.63%	29,551,234
Current Year Income				2,255,441
Current Year Income Adjusted for Five Year Average Change in Income				2,312,459
Three Year Average Income				2,564,877
Three Year Weighted Average Income				2,487,078
Three Year Average Performance Ratio Adjusted Income				3,019,151
Three Year Weighted Average Performance Ratio Adjusted Income				2,822,143
Five Year Average Income				2,715,189
Five Year Weighted Average Income				2,671,261
Five Year Average Performance Ratio Adjusted Income				3,261,274
Five Year Weighted Average Performance Ratio Adjusted Income				3,142,281
Correlated Income Stream:				2,487,000
<u>Adjustments to Income</u>				
Adjustment for CWIP				187,325
Total Adjustments to Income				187,325
Total Income to Discount				2,674,325
Discount Rate				11.50%
Indicated Value - Income Approach:				23,255,000

Market Approach – Stock and Debt

Debt - The conceptual basis for the stock and debt indicator is that the total value of a firm's assets is equal to the total value of its liabilities and stockholders' equity.

- Firms purchase assets using equity or debt financing. Purchases of assets from internal cash flows are usually considered a contribution from existing shareholders.
- For firms that have publicly traded securities (stocks and bonds), market prices can be obtained for sales of fractional portions of these debt and equity securities.
- Accordingly, the market prices can be applied to the total group of securities to obtain the market value of the firms' assets.

2021 ABC Pizza	<u>Market Approach</u>	Account 1070056
	<u>Stock</u>	<u>Market Value</u>
Proprietary Capital		43,760,922
Total Stock		43,760,922
Operating Unit Allocation		100.00%
Stock Applicable to Operating Unit		43,760,922
	<u>Debt</u>	
Total Debt and Other Obligations		7,268,511
Stock and Debt Applicable to Operating Unit		51,029,433
Operating Component		60.00%
Indicated Value - Market Approach:		30,617,660



hot
pizza

**ABC
Deals**

Unit Market Value – The Whole Company

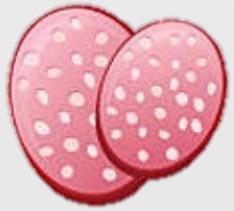
- \$ 26,200,000 – Determined from the three Approaches to Value.



Allocation to Missouri

- $\$ 26,200,000 \times 97.31870\% = \$ 25,497,499$
- The Allocation Percentage comes from 12 CSR 30-2.016.





State – Market Approach



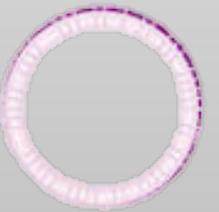
State – Income Approach



State – Cost Approach



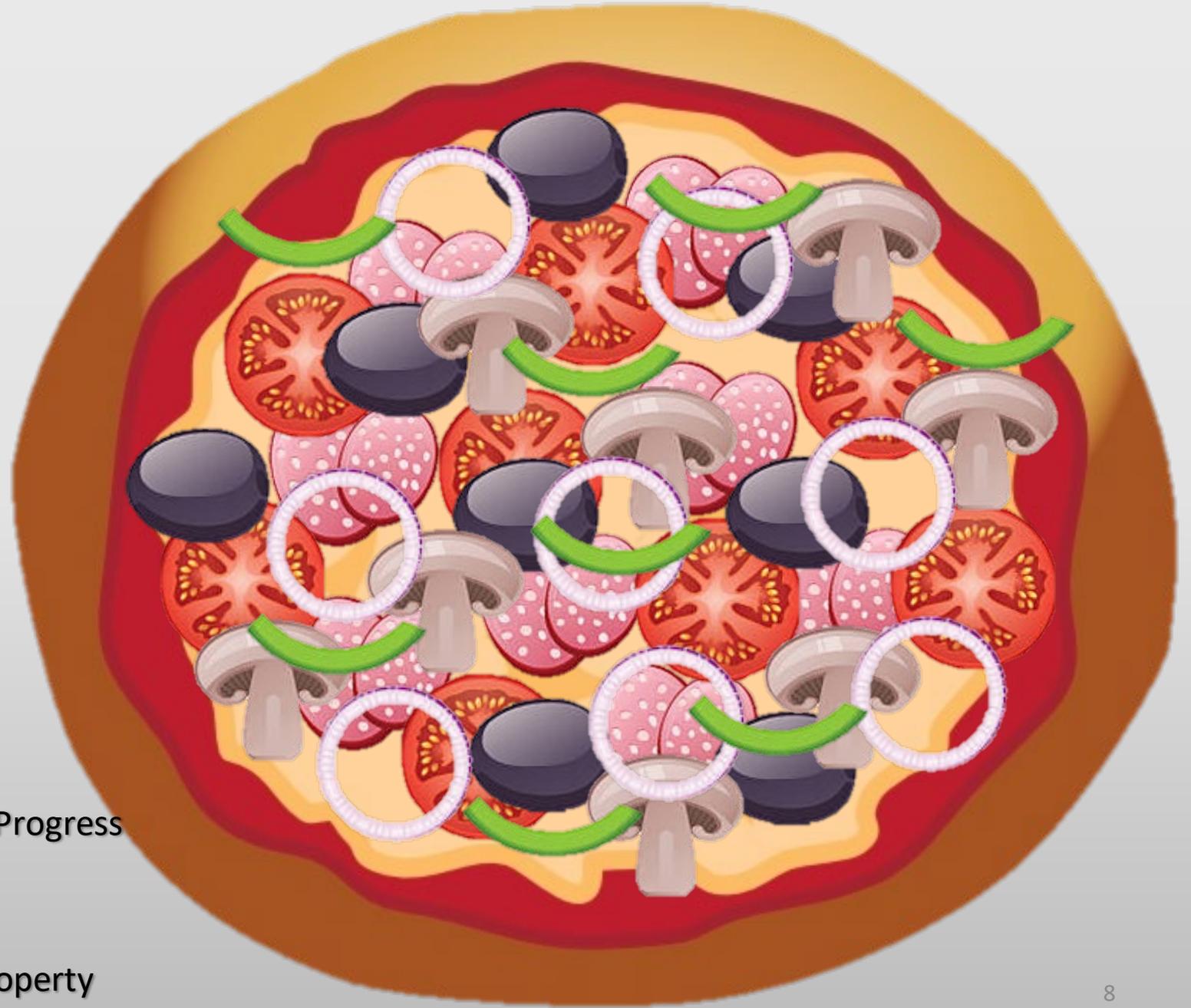
Local – Operating Property



Local – Construction Work in Progress



Local – Tangible Personal Property



Remove Locally Assessed Operating Property

- $\$25,497,499 - \$3,925,914 = \$21,571,585$
(Missouri Distributable Market Value)



Examples of Locally Assessed Property:

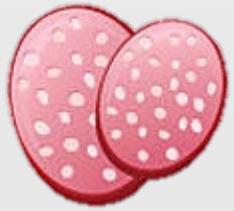
1. Buildings and Land associated with local property
2. Office furniture, equipment and fixtures
3. Motor Vehicles
4. Materials and supplies
5. Construction-work-in-progress (CWIP)



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

Missouri Statutes define Locally Assessed Real Property and Tangible Personal Property of Railroad and Utility Companies. The statutory references are: RSMo 151.020.3, 153.032.2, 153.034.2, and 153.036.2, Revised Statutes of Missouri.





State – Market Approach



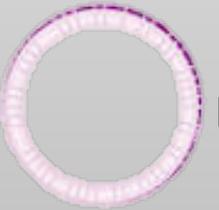
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State – Cost Approach



Local – Operating Property

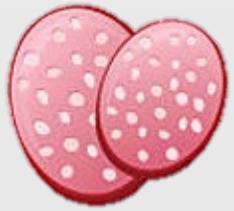


Local – Construction Work in Progress



Local – Tangible Personal Property





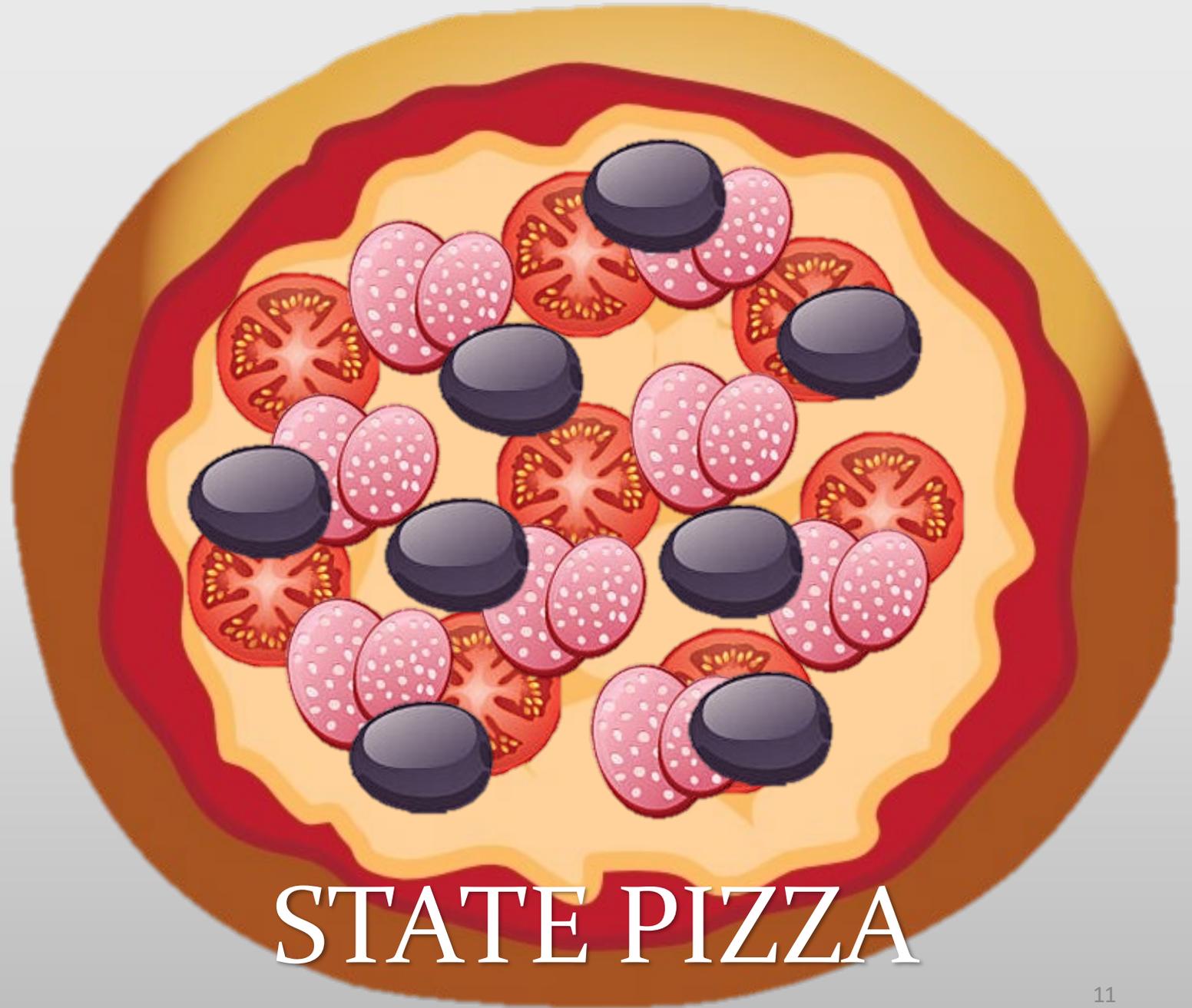
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State – Income Approach



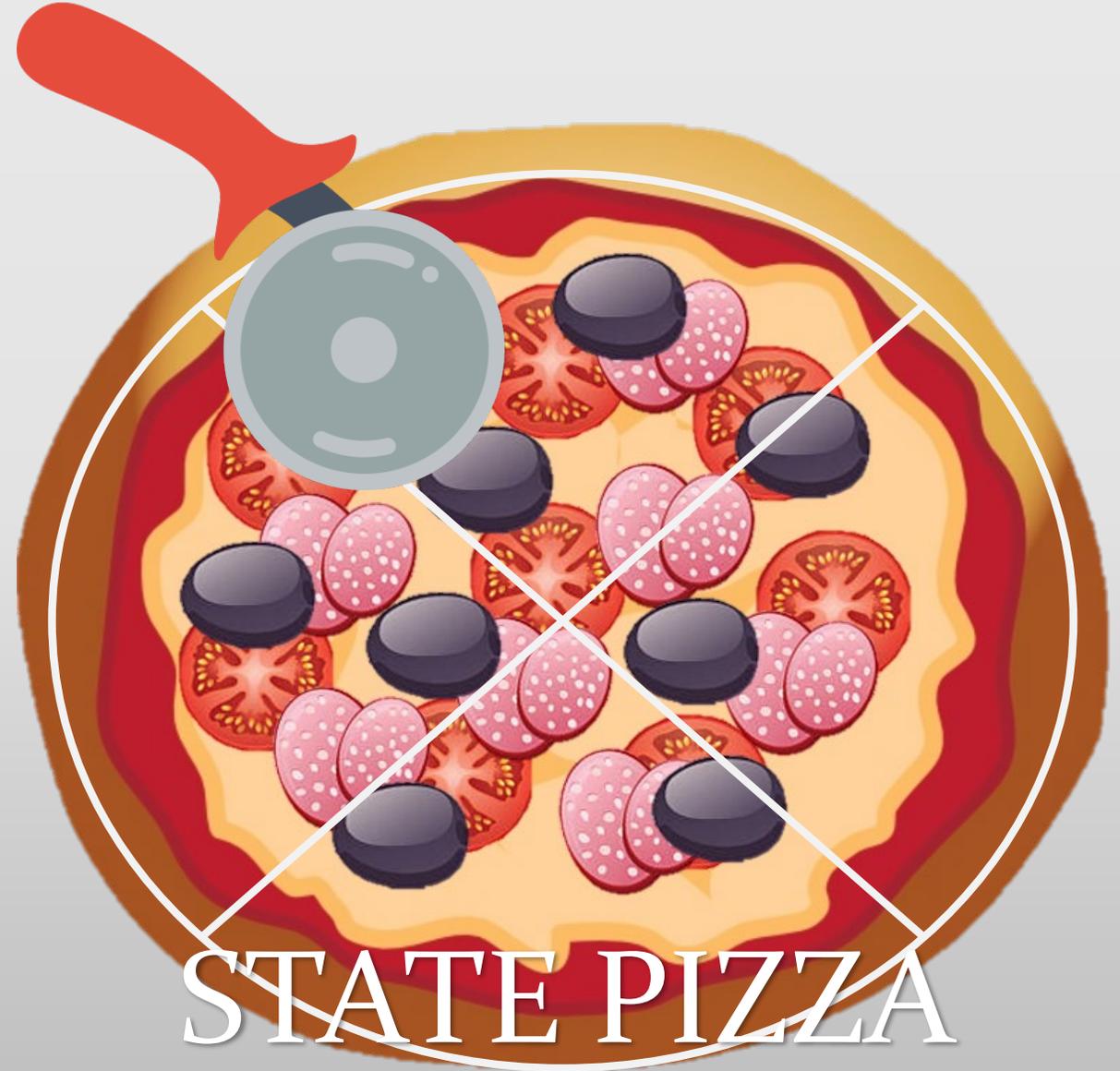
State – Cost Approach



STATE PIZZA

Slice the Missouri Distributable Market Value into Real Market Value and Personal Market Value

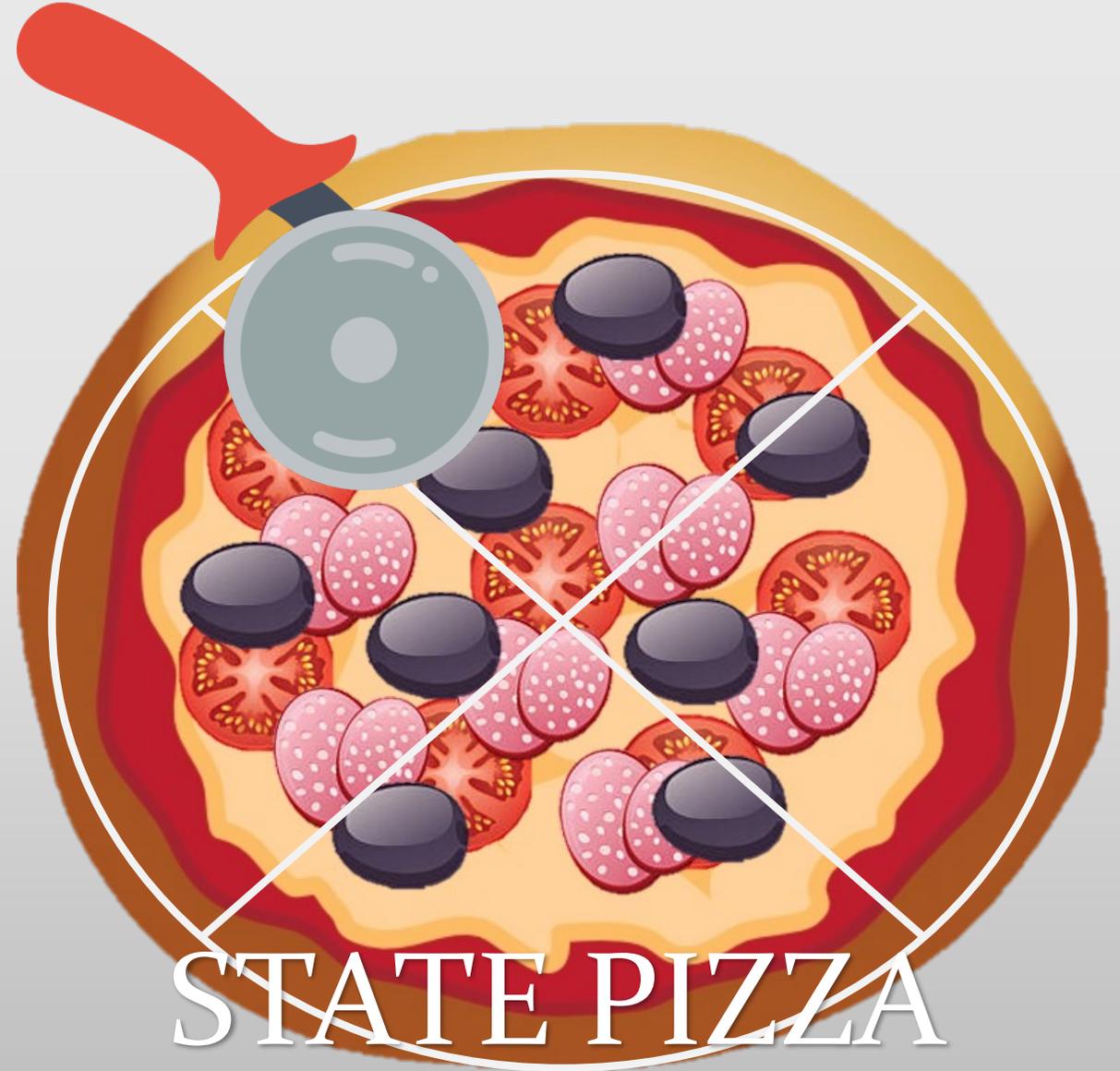
- Real Market Value;
 $\$21,571,585 \times 59.77\% = \$12,893,336$
 - $\$12,893,336 \times 32\% = \$4,125,868$ (Assessed Value Real)
- Personal Market Value;
 $\$21,571,585 \times 40.23\% = \$8,678,249$
 - $\$8,678,249 \times 33.33\% = \$2,892,750$ (Assessed Value Personal)
- $\$4,125,868 + \$2,892,750 = \$7,018,618$
(Total Missouri Assessed Value)



Slice the Missouri Assessed Value per Mile and the Distributable Assessed Value for each Missouri County

County Assessed Value
(Distributable Assessed Value for Missouri County)

- Total Missouri Assessed Value x County Mileage Percentage (County miles / State miles)
- $\$7,018,618 \times 2.47768\% = \$173,899$



Unit Market Value

- \$26,200,000

Allocation to Missouri

- $\$26,200,000 \times 97.31870\% = \$25,497,499$



Remove Locally Assessed Operating Property

- $\$25,497,499 - \$3,925,914 = \$21,571,585$ (Missouri Distributable Market Value)

Split the Missouri Distributable Market Value into Real Market Value and Personal Market Value

- Real Market Value; $\$21,571,585 \times 59.77\% = \$12,893,336$
 - $\$12,893,336 \times 32\% = \$4,125,868$ (Assessed Value Real)
- Personal Market Value; $\$21,571,585 \times 40.23\% = \$8,678,249$
 - $\$8,678,249 \times 33.33\% = \$2,892,750$ (Assessed Value Personal)
- $\$4,125,868 + \$2,892,750 = \$7,018,618$ (Total Missouri Assessed Value)



County Apportionment (Missouri Assessed Value per Mile)

- Total Missouri Assessed Value / Total Missouri Miles
- $\$7,018,618 / 799.94 = \$8,774$ per mile

County Assessed Value (Distributable Assessed Value for Missouri County)

- Total Missouri Assessed Value x County Mileage Percentage (County miles / State miles)
- $\$7,018,618 \times 2.47768\% = \$173,899$ apportioned to county





State Tax Commission of Missouri
 P.O. Box 146, Jefferson City, MO 65102-0146
 (573) 751-2414 <https://stc.mo.gov>
 email: OriginalAssessment@stc.mo.gov

Tax Year: 2021

Certification of Company Assessed Value County-District Summary

Account Number: 1070056

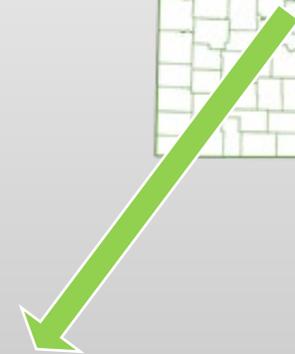
Company: ABC Pizza

Total Assessed Value - Statewide: 7,018,618
Total Miles or % - Statewide: 799.94
Commercial Real Property \$ per Mile: 5,157.72
Personal Property \$ per Mile: 3,616.21

County Number: 26

County: Cole

Taxing Jurisdiction	District	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value*
1 COUNTY WIDE					
Dallas County Library	10-030-0001	19.82	102,226	71,673	173,899
Dallas County Health	18-030-0001	19.82	102,226	71,673	173,899
Dallas County-General Revenue	35-030-0000	19.82	102,226	71,673	173,899
Dallas County-Road and Bridge	35-030-0000	19.82	102,226	71,673	173,899
Dallas County-Senior Services	35-030-0000	19.82	102,226	71,673	173,899





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State Tax Commission Locally Assessed Property Schedules

State Tax Commission Locally Assessed Property Schedules

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.

		State Tax Commission of Missouri PO BOX 146 Jefferson City, MO 65102-0146 573-751-2414 (option 3) https://stc.mo.gov email: OriginalAssessment@stc.mo.gov		Schedule 14 Page 2	
Tax Year: 2022		Assessed Values of Locally Assessed Property NOT Used in the Movement of Services			
Company Name:		Account Number:			
Being duly sworn, upon my oath I state that I am the _____ [title] of the company and, that the foregoing is the full, true and complete description and valuation of the property of said company in the:					
County of		County Number			
and the various taxing jurisdictions in the State of Missouri as of January 1,				2022	
Signature		Date			
Print Name					
NOTARY INFORMATION:					
State of		County (or St. Louis City)			
Subscribed and sworn to me, this		Notary Public Stamp or Embosser Seal			
	day of		[month]		
in the year					
Notary Public Signature					
My Commission Expires					
COMPANY CONTACT INFORMATION:					
Name / Title					
Address 1					
Address 2					
City / State / ZIP					
Phone / Fax / Cell					
Email (Required)					
FILING REQUIREMENTS (Sections; 151.020.1(3), 153.032.2, 153.034.2, 153.036.2 RSMo)					
<ul style="list-style-type: none"> The company must submit copies of Schedule 14 – Page 1 & Page 2, Schedule 15NP & 15OP, Schedule 16, CWIP Real, and Tangible Personal Property on or before April 1. The Assessor must send a signed copy of Schedule 14 – Page 1 & Page 2, Schedule 15NP & 15OP, Schedule 16, CWIP Real, and Tangible Personal Property to the Company, County Clerk, and the State Tax Commission of Missouri on or before April 20. 					

State Tax Commission Locally Assessed Property Schedules

The locally assessed property schedules have been incorporated into an Excel workbook. The Excel workbook consists of six worksheets. **The company must submit locally assessed property schedules to the County Assessor by April 1.**

FILING REQUIREMENTS (Sections; 151.020.1(3), 153.032.2, 153.034.2, 153.036.2 RSMo)

- The company must submit copies of Schedule 14 – Page 1 & Page 2, Schedule 15NP & 15OP, Schedule 16, CWIP Real, and Tangible Personal Property on or before **April 1.**
- The Assessor must send a signed copy of Schedule 14 – Page 1 & Page 2, Schedule 15NP & 15OP, Schedule 16, CWIP Real, and Tangible Personal Property to the Company, County Clerk, and the State Tax Commission of Missouri on or before **April 20.**

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.

STATE TAX COMMISSION OF MISSOURI			TAX YEAR	
SCHEDULE 14			2022	
Contact the Original Assessment Section for assistance at OriginalAssessment@stc.mo.gov or 573-751-2414 (option 3)				
PAGE 1			Assessed Values of Locally Assessed Property NOT Used in the Movement of Services	
COMPANY NAME: ABC Company, Inc.			ACCOUNT NUMBER: 1030002	
COUNTY NAME: Greene			COUNTY NUMBER: 39	
LINE NO.	DESCRIPTION	ORIGINAL COST	TO BE COMPLETED BY ASSESSOR	
			MARKET VALUE	ASSESSED VALUE
OPERATING PROPERTY:				
REAL - (Complete Schedule 150P and / or CWIP REAL)				
1	REAL Operating Property (Complete Schedule 150P)	440,000	748,200	249,399
2	CWIP LAND (Complete Schedule 150P)	150,000	246,000	82,000
3	CWIP (Complete CWIP REAL)	105,439	89,623	29,874
4	Total REAL Operating Property (Sum of Line 1 through Line 3)	695,439	1,083,823	361,273
TANGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)				
5	MO DOR Registered Transportation Equipment (Complete Schedule 16)	349,478	322,100	107,367
6	Office Furniture, Office Fixtures and Office Equipment	53,207	45,266	15,075
7	Information Systems (Computers and Peripheral Equipment)	65,000	55,250	18,417
8	Materials and Supplies	752,426	639,562	213,187
9	Other TANGIBLE PERSONAL Property	827,195	703,116	234,372
10	CWIP PERSONAL	105,439	89,623	29,874
11	Total TANGIBLE PERSONAL Operating Property (Sum of Line 5 through Line 10)	2,152,745	1,854,917	618,292
12	Total Operating Property (Sum of Line 4 and Line 11)	2,848,184	2,938,740	979,565
NONOPERATING PROPERTY:				
13	Total REAL Nonoperating Property (Complete Schedule 15NP and / or CWIP REAL)	11,175	10,300	3,296
14	Total TANGIBLE PERSONAL Nonoperating Property (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)	109,059	92,700	30,900
15	Total Nonoperating Property (Sum of Line 13 and Line 14)	120,234	103,000	34,196
TOTAL COUNTY PROPERTY:				
16	Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	2,968,418	2,941,740	1,013,761
17	New Construction and Improvements for REAL Property (No Land)			
18	<input type="checkbox"/> Company should check here when a Schedule 13, County Apportionment, is not filed with the county clerk			
19	Assessor Signature Block: <i>Monte Ray</i>	Filing Submitted by: <input type="checkbox"/> Company <input checked="" type="checkbox"/> Assessor		
20	Filing Tracker: <input checked="" type="checkbox"/> Original Submission <input type="checkbox"/> Resubmission Number:	Date Block: Date Submitted: 4/20/2022		

STATE TAX COMMISSION OF MISSOURI						TAX YEAR					
SCHEDULE 150P						2022					
Contact the Original Assessment Section for assistance at OriginalAssessment@stc.mo.gov or 573-751-2414 (option 3)											
Attachment to Schedule 14 Page 1, Line 1 or Line 2						<input checked="" type="checkbox"/> Schedule 14 Page 1, Line 1 (Excludes CWIP LAND) <input type="checkbox"/> Schedule 14 Page 1, Line 2 (CWIP LAND Only)					
<input type="checkbox"/> Original Cost: Unknown						ACCOUNT NUMBER: 1030002					
COMPANY NAME: ABC Company, Inc.						REAL Operating Property - LINE 1					
COUNTY NAME: Greene						COUNTY NUMBER: 39					
LINE NO.	UNIFORM PARCEL NUMBER OR LEGAL DESCRIPTION (a)	BUILDING, 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 Street Springfield	Building	22040101	300,000	468,200		156,066	156,066			156,066
						COM	COM				
						AGR	AGR				
						RES	RES				
2	Land 123 Main Street Springfield	Land	22040102	140,000	280,000		93,333	93,333			93,333
						COM	COM				
						AGR	AGR				
						RES	RES				
3						COM	COM				
						AGR	AGR				
						RES	RES				
4						COM	COM				
						AGR	AGR				
						RES	RES				
5						COM	COM				
						AGR	AGR				
						RES	RES				
6	Total: Sheet	1		440,000	748,200		249,399	249,399			249,399

STATE TAX COMMISSION OF MISSOURI			TAX YEAR	
SCHEDULE 14		Contact the Original Assessment Section for assistance at OriginalAssessment@stc.mo.gov or 573-751-2414 (option 3)		2022
PAGE 1		Assessed Values of Locally Assessed Property NOT Used in the Movement of Services		
COMPANY NAME: ABC Company, Inc.		ACCOUNT NUMBER: 1030002		
COUNTY NAME: Greene		COUNTY NUMBER: 39		
LINE NO.	DESCRIPTION	ORIGINAL COST	TO BE COMPLETED BY ASSESSOR MARKET VALUE ASSESSED VALUE	
OPERATING PROPERTY:				
REAL: (Complete Schedule 150P and / or CWIP REAL)				
1	REAL Operating Property (Complete Schedule 150P)	440,000	749,200	249,389
2	CWIP LAND (Complete Schedule 150P)	150,000	246,000	82,000
3	CWIP (Complete CWIP REAL)	105,439	89,623	29,874
4	Total REAL Operating Property (Sum of Line 1 through Line 3)	695,439	1,083,823	361,273
TANGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)				
5	MO DOR Registered Transportation Equipment (Complete Schedule 16)	349,478	322,100	107,367
6	Office Furniture, Office Fixtures and Office Equipment	53,207	45,266	15,075
7	Information Systems (Computers and Peripheral Equipment)	65,000	55,250	18,417
8	Materials and Supplies	752,426	639,562	213,187
9	Other TANGIBLE PERSONAL Property	827,195	703,116	234,372
10	CWIP PERSONAL	105,439	89,623	29,874
11	Total TANGIBLE PERSONAL Operating Property (Sum of Line 5 through Line 10)	2,152,745	1,854,917	618,292
12	Total Operating Property (Sum of Line 4 and Line 11)	2,848,184	2,938,740	979,565
NONOPERATING PROPERTY:				
13	Total REAL Nonoperating Property (Complete Schedule 15NP and / or CWIP REAL)	11,175	10,300	3,296
14	Total TANGIBLE PERSONAL Nonoperating Property (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)	109,059	92,700	30,900
15	Total Nonoperating Property (Sum of Line 13 and Line 14)	120,234	103,000	34,196
TOTAL COUNTY PROPERTY:				
16	Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	2,968,418	2,941,740	1,013,761
17	New Construction and Improvements for REAL Property (No Land)			
18	<input type="checkbox"/> Company should check here when a Schedule 13, County Apportionment, is not filed with the county clerk			
19	Assessor Signature Block: <i>Monte Ray</i>	Filing Submitted by: <input type="checkbox"/> Company <input checked="" type="checkbox"/> Assessor		
20	Filing Tracker: <input checked="" type="checkbox"/> Original Submission <input type="checkbox"/> Resubmission Number:	Date Submitted: 4/20/2022		

STATE TAX COMMISSION OF MISSOURI			TAX YEAR								
SCHEDULE 150P		Contact the Original Assessment Section for assistance at OriginalAssessment@stc.mo.gov or 573-751-2414 (option 3)		2022							
Original Cost: Unknown		<input type="checkbox"/> Schedule 14 Page 1, Line 1 (Excludes CWIP LAND) <input checked="" type="checkbox"/> Schedule 14 Page 1, Line 2 (CWIP LAND Only)									
COMPANY NAME: ABC Company, Inc.		ACCOUNT NUMBER: 1030002									
COUNTY NAME: Greene		COUNTY NUMBER: 39									
REAL Operating Property - LINE 2											
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	Land 311 Campbell Street Springfield	Land	22040102	150,000	246,000		82,000	82,000			82,000
						COM	COM				
						AGR	AGR				
						RES	RES				
2						COM	COM				
						AGR	AGR				
						RES	RES				
3						COM	COM				
						AGR	AGR				
						RES	RES				
4						COM	COM				
						AGR	AGR				
						RES	RES				
5						COM	COM				
						AGR	AGR				
						RES	RES				
6	Total: Sheet	1		150,000	246,000		82,000	82,000			82,000

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CWIP REAL										2022	
Contact the Original Assessment Section for assistance at OriginalAssessment@stc.mo.gov or 573-751-2414 (option 3) Attachment to Schedule 14 Page 1, Line 3 or Line 13											
<input checked="" type="checkbox"/> Schedule 14 Page 1, Line 3 (Excludes CWIP LAND) <input type="checkbox"/> Schedule 14 Page 1, Line 13 (Excludes CWIP LAND)											
COMPANY NAME: ABC Company, Inc.					CWIP REAL - LINE 3 or LINE 13 (Construction Work in Progress) [Does not include CWIP LAND]					ACCOUNT NUMBER: 1030002	
COUNTY NAME: Greene										COUNTY NUMBER: 39	
LINE NO.	UNIFORM PARCEL NUMBER OR LEGAL DESCRIPTION (a)	BUILDINGS, IMPROVEMENTS, AND LAND (b)	TAX DISTRICT	ORIGINAL COST (d)	MARKET VALUE (e)	RURAL LOTS AV (f)	TOWN LOTS AV (g)	COM AV (h)	AGR AV (i)	RES AV (j)	ASSESSED VALUE (k)
1	Republic, City	Building	065				1,451	1,451			1,451
				5,333	4,533						
2	Willard, Rural	Building	010				3,316	3,316			3,316
				12,193	10,364						
3	Willard, City	Building	180				20,766	20,766			20,766
				76,346	64,894						
4	Walnut Grove	Building	155				926	926			926
				3,404	2,893						
5	Strafford, Rural	Building	150				3,415	3,415			3,415
				8,163	6,939						
6	Total: Sheet	1		105,439	89,623	6,731	23,143	29,874			29,874
7	Total: Sheet 1 through Sheet	1		105,439	89,623	6,731	23,143	29,874			29,874

STATE TAX COMMISSION OF MISSOURI TAX YEAR
2022

SCHEDULE 14
 PAGE 1
 Assessed Values of Locally Assessed Property
 NOT Used in the Movement of Services

Contact the Original Assessment Section for assistance at
 OriginalAssessment@stc.mo.gov or 573-751-2414 (option 3)

COMPANY NAME: ABC Company, Inc. ACCOUNT NUMBER: 1030002
 COUNTY NAME: Greene COUNTY NUMBER: 39

LINE NO.	DESCRIPTION	ORIGINAL COST	TO BE COMPLETED BY ASSESSOR	
			MARKET VALUE	ASSESSED VALUE
OPERATING PROPERTY:				
REAL: (Complete Schedule 15OP and / or CWIP REAL)				
1	REAL Operating Property (Complete Schedule 15OP)	440,000	748,200	249,399
2	CWIP LAND (Complete Schedule 15OP)	150,000	246,000	82,000
3	CWIP (Complete CWIP REAL)	105,439	89,623	29,874
4	Total REAL Operating Property (Sum of Line 1 through Line 3)	695,439	1,083,823	361,273
TANGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)				
5	MO DOR Registered Transportation Equipment (Complete Schedule 16)	349,478	322,100	107,367
6	Office Furniture, Office Fixtures and Office Equipment	53,207	45,266	15,075
7	Information Systems (Computers and Peripheral Equipment)	65,000	55,250	18,417
8	Materials and Supplies	752,426	639,562	213,187
9	Other TANGIBLE PERSONAL Property	827,195	703,116	234,372
10	CWIP PERSONAL	105,439	89,623	29,874
11	Total TANGIBLE PERSONAL Operating Property (Sum of Line 5 through Line 10)	2,152,745	1,854,917	618,292
12	Total Operating Property (Sum of Line 4 and Line 11)	2,848,184	2,938,740	979,565
NONOPERATING PROPERTY:				
13	Total REAL Nonoperating Property (Complete Schedule 15NP and / or CWIP REAL)	11,175	10,300	3,296
14	Total TANGIBLE PERSONAL Nonoperating Property (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)	109,059	92,700	30,900
15	Total Nonoperating Property (Sum of Line 13 and Line 14)	120,234	103,000	34,196
TOTAL COUNTY PROPERTY:				
16	Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	2,968,418	2,941,740	1,013,761
17	New Construction and Improvements for REAL Property (No Land)			
18	<input type="checkbox"/> Company should check here when a Schedule 13, County Apportionment, is not filed with the county clerk			
19	Assessor Signature Block: <i>Monte Ray</i>	Filing Submitted by: <input type="checkbox"/> Company <input checked="" type="checkbox"/> Assessor		
20	Filing Tracker: <input checked="" type="checkbox"/> Original Submission <input type="checkbox"/> Resubmission Number:	Date Submitted: 4/20/2022		

STATE TAX COMMISSION OF MISSOURI TAX YEAR
2022

Schedule 16
 Attachment to Schedule 14 Page 1, Line 5 and Line 14

Contact the Original Assessment Section for assistance at
 OriginalAssessment@stc.mo.gov or 573-751-2414 (option 3)

Original Cost: Unknown
 Schedule 14 Page 1, Line 14
 Schedule 14 Page 1, Line 5

COMPANY NAME: ABC Company, Inc. ACCOUNT NUMBER: 1030002
 COUNTY NAME: Greene COUNTY NUMBER: 39

Vehicles, Trailers, Boats, and Motors
 Requiring Registration by the Missouri
 Department of Revenue (MO DOR) - LINE 5

LINE NO.	LOCATION OF PROPERTY (GROUP BY LOCATION)	TAX DISTRICT	COUNT	YEAR	MAKE AND MODEL AND DESCRIPTION	VEHICLE IDENTIFICATION NUMBER (VIN)	LEASED OR OWNED (L or O)	ORIGINAL COST	TO BE COMPLETED BY ASSESSOR		
									MARKET VALUE	ASSESSED VALUE	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1	Ash Grove	005	1 TRUCK	2014	FORD550	1FDUF5HY6EEA62421	O	27,939	25,750	8,583	
2	Ash Grove	005	1 TRUCK	2021	Freightliner M2106	3ALACYD29MDMK4901	O	81,375	75,000	25,000	
3	Ash Grove	005	1 TRUCK	2012	Intrnational 4300	3HAMMAANCL549734	O	16,546	15,250	5,083	
4	Republic	065	1 TRUCK	2014	F150	1FTMF1CM9EKD92590	O	10,172	9,375	3,125	
5	Ash Grove	005	1 TRUCK	2020	Freightliner M2106	3ALHCYD23LDL87576	O	81,375	75,000	25,000	
6	Republic	065	1 TRUCK	2014	F150	1FTMF1CM83FC50126	O	10,091	9,300	3,100	
7	Republic	065	1 TRUCK	2019	Ford F150 RC 4x4	1FTXE1E17KFC88253	O	31,112	28,675	9,558	
8	Republic	065	1 TRUCK	2016	Ford 550 4x4	1FDUF5HY6GEB34981	O	33,906	31,250	10,417	
9	Republic	065	1 TRUCK	2014	FrtInr M2106	1FVACYCY3EHFL7246	O	28,481	26,250	8,750	
10	Republic	065	1 TRUCK	2014	FrtInr M2106	1FVACXDT0EHFT2504	O	28,481	26,250	8,750	
11	Total Sheet							1	349,478	322,100	107,367

STATE TAX COMMISSION OF MISSOURI TAX YEAR
2022

SCHEDULE 14
 PAGE 1
 Assessed Values of Locally Assessed Property
 NOT Used in the Movement of Services

Contact the Original Assessment Section for assistance at
OriginalAssessment@stc.mo.gov or 573-751-2414 (option 3)

COMPANY NAME: ABC Company, Inc. ACCOUNT NUMBER: 1030002
 COUNTY NAME: Greene COUNTY NUMBER: 39

LINE NO.	DESCRIPTION	ORIGINAL COST	TO BE COMPLETED BY ASSESSOR	
			MARKET VALUE	ASSESSED VALUE
OPERATING PROPERTY:				
REAL: (Complete Schedule 15OP and / or CWIP REAL)				
1	REAL Operating Property (Complete Schedule 15OP)	440,000	748,200	249,399
2	CWIP LAND (Complete Schedule 15OP)	150,000	246,000	82,000
3	CWIP (Complete CWIP REAL)	105,439	89,623	29,874
4	Total REAL Operating Property (Sum of Line 1 through Line 3)	695,439	1,083,823	361,273
TANGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)				
5	MO DOR Registered Transportation Equipment (Complete Schedule 16)	349,478	322,100	107,367
6	Office Furniture, Office Fixtures and Office Equipment	53,207	45,266	15,075
7	Information Systems (Computers and Peripheral Equipment)	65,000	55,250	18,417
8	Materials and Supplies	752,426	639,562	213,187
9	Other TANGIBLE PERSONAL Property	827,195	703,116	234,372
10	CWIP PERSONAL	105,439	89,623	29,874
11	Total TANGIBLE PERSONAL Operating Property (Sum of Line 5 through Line 10)	2,152,745	1,854,917	618,292
12	Total Operating Property (Sum of Line 4 and Line 11)	2,848,184	2,938,740	979,565
NONOPERATING PROPERTY:				
13	Total REAL Nonoperating Property (Complete Schedule 15NP and / or CWIP REAL)	11,175	10,300	3,296
14	Total TANGIBLE PERSONAL Nonoperating Property (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)	109,059	92,700	30,900
15	Total Nonoperating Property (Sum of Line 13 and Line 14)	120,234	103,000	34,196
TOTAL COUNTY PROPERTY:				
16	Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	2,968,418	2,949,040	1,013,761
17	New Construction and Improvements for REAL Property (No Land)			
18 <input type="checkbox"/> Company should check here when a Schedule 13, County Apportionment, is not filed with the county clerk				
19 Assessor Signature Block: <i>Monte Ray</i>		Filing Submitted by: <input type="checkbox"/> Company <input checked="" type="checkbox"/> Assessor		
20 Filing Tracker: <input checked="" type="checkbox"/> Original Submission <input type="checkbox"/> Resubmission Number:		Date Submitted: 4/20/2022		

STATE TAX COMMISSION OF MISSOURI TAX YEAR
2022

PERSONAL Property
 Attachment to Schedule 14 Page 1, Line 6, Line 7, Line 8, Line 9, Line 10, and Line 14

Contact the Original Assessment Section for assistance at
OriginalAssessment@stc.mo.gov or 573-751-2414 (option 3)

Original Cost: Unknown Year Acquired: First Prior Year Assignment

COMPANY NAME: ABC Company, Inc. ACCOUNT NUMBER: 1030002
 COUNTY NAME: Greene COUNTY NUMBER: 39

PERSONAL Property Declaration
 LINE 6 to LINE 10, and Line 14

LINE NO.	LOCATION OF PROPERTY (GROUP BY LOCATION)	YEAR ACQUIRED	TAX DISTRICT	QTY	DESCRIPTION	ENTER LINE NO. FROM SCHEDULE 14 PAGE 1	LEASED OR OWNED (L or O)	ORIGINAL COST	TO BE COMPLETED BY ASSESSOR	
									MARKET VALUE	ASSESSED VALUE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1	Republic, City		065		Office Furniture and Equipment	6	O	53,207	45,266	15,075
2	Willard, Rural		010		Information Systems	7	O	65,000	55,250	18,417
3	Willard, City		180		Materials and Supplies	8	O	752,426	639,562	213,187
4	Walnut Grove		155		Other General Equipment	9	O	827,195	703,116	234,372
5	Strafford, Rural		150		CWIP-Personal	10	O	105,439	89,623	29,874
6	Republic, City		065		CWIP-Personal - Non-operating	14	O	109,059	92,700	30,900
7										
8										
9										
10										
11					Total Sheet	1		1,912,326	1,625,477	541,826

STATE TAX COMMISSION OF MISSOURI TAX YEAR
2022

SCHEDULE 14
 PAGE 1
 Assessed Values of Locally Assessed Property
 NOT Used in the Movement of Services

Contact the Original Assessment Section for assistance at
 OriginalAssessment@stc.mo.gov or 573-751-2414 (option 3)

COMPANY NAME: ABC Company, Inc. ACCOUNT NUMBER: 1030002
 COUNTY NAME: Greene COUNTY NUMBER: 39

LINE NO.	DESCRIPTION	ORIGINAL COST	TO BE COMPLETED BY ASSESSOR	
			MARKET VALUE	ASSESSED VALUE
OPERATING PROPERTY:				
REAL: (Complete Schedule 15OP and / or CWIP REAL)				
1	REAL Operating Property (Complete Schedule 15OP)	440,000	748,200	249,399
2	CWIP LAND (Complete Schedule 15OP)	150,000	246,000	82,000
3	CWIP (Complete CWIP REAL)	105,439	89,623	29,874
4	Total REAL Operating Property (Sum of Line 1 through Line 3)	695,439	1,083,823	361,273
TANGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)				
5	MO DOR Registered Transportation Equipment (Complete Schedule 16)	349,478	322,100	107,367
6	Office Furniture, Office Fixtures and Office Equipment	53,207	45,266	15,075
7	Information Systems (Computers and Peripheral Equipment)	65,000	55,250	18,417
8	Materials and Supplies	752,426	639,562	213,187
9	Other TANGIBLE PERSONAL Property	827,195	703,116	234,372
10	CWIP PERSONAL	105,439	89,623	29,874
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12	Total Operating Property (Sum of Line 4 and Line 11)	2,848,184	2,938,740	979,565
NONOPERATING PROPERTY:				
13	Total REAL Nonoperating Property (Complete Schedule 15NP and / or CWIP REAL)	11,175	10,300	3,296
14	Total TANGIBLE PERSONAL Nonoperating Property (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)	109,059	92,700	30,900
15	Total Nonoperating Property (Sum of Line 13 and Line 14)	120,234	103,000	34,196
TOTAL COUNTY PROPERTY:				
16	Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	2,968,418	2,949,040	1,013,761
17	New Construction and Improvements for REAL Property (No Land)			
18	<input type="checkbox"/> Company should check here when a Schedule 13, County Apportionment, is not filed with the county clerk			
19	Assessor Signature Block: <i>Monte Ray</i>	Filing Submitted by: <input type="checkbox"/> Company <input checked="" type="checkbox"/> Assessor		
20	Filing Tracker: <input checked="" type="checkbox"/> Original Submission <input type="checkbox"/> Resubmission Number:	Date Submitted: 4/20/2022		

STATE TAX COMMISSION OF MISSOURI TAX YEAR
2022

SCHEDULE 15NP
 Attachment to Schedule 14 Page 1, Line 13

Contact the Original Assessment Section for assistance at
 OriginalAssessment@stc.mo.gov or 573-751-2414 (option 3)

Original Cost: Unknown Schedule 14 Page 1, Line 13 (Excludes CWIP LAND)
 Schedule 14 Page 1, Line 13 (CWIP LAND Only)

COMPANY NAME: ABC Company, Inc. ACCOUNT NUMBER: 1030002
 COUNTY NAME: Greene COUNTY NUMBER: 39

REAL Nonoperating Property - LINE 13

LINE NO.	UNIFORM PARCEL NUMBER OR LEGAL DESCRIPTION (a)	BUILDINGS, IMPROVEMENTS, AND LAND (b)	TAX DISTRICT	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	Tract 75'x75' SE Corner SE1/4 SE1/4 in 17-20- 23 98-50-500-025		010 Greene R4-WL	11,175	10,300		3,296	3,296			3,296
						COM	COM				
						AGR	AGR				
						RES	RES				
2						COM	COM				
						AGR	AGR				
						RES	RES				
3						COM	COM				
						AGR	AGR				
						RES	RES				
4						COM	COM				
						AGR	AGR				
						RES	RES				
5						COM	COM				
						AGR	AGR				
						RES	RES				
6	Total: Sheet 1	1		11,175	10,300		3,296	3,296			3,296
7	Total: Sheet 1 through Sheet	1		11,175	10,300		3,296	3,296			3,296

STATE TAX COMMISSION OF MISSOURI		TAX YEAR		
SCHEDULE 14		2022		
Contact the Original Assessment Section for assistance at OriginalAssessment@stc.mo.gov or 573-751-2414 (option 3)				
Assessed Values of Locally Assessed Property NOT Used in the Movement of Services				
PAGE 1				
COMPANY NAME:		ACCOUNT NUMBER:		
ABC Company, Inc.		1030002		
COUNTY NAME:		COUNTY NUMBER:		
Greene		39		
LINE NO.	DESCRIPTION	ORIGINAL COST	TO BE COMPLETED BY ASSESSOR	
			MARKET VALUE	ASSESSED VALUE
OPERATING PROPERTY:				
REAL: (Complete Schedule 15OP and / or CWIP REAL)				
1	REAL Operating Property (Complete Schedule 15OP)	440,000	748,200	249,399
2	CWIP LAND (Complete Schedule 15OP)	150,000	246,000	82,000
3	CWIP (Complete CWIP REAL)	105,439	89,623	29,874
4	Total REAL Operating Property (Sum of Line 1 through Line 3)	695,439	1,083,823	361,273
TANGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)				
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6	Office Furniture, Office Fixtures and Office Equipment	53,207	45,266	15,075
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TOTAL COUNTY PROPERTY:				
16	Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	2,968,418	2,949,040	1,013,761
17	New Construction and Improvements for REAL Property (No Land)			
<input type="checkbox"/> Company should check here when a Schedule 13, County Apportionment, is not filed with the county clerk				
Assessor Signature Block:		Filing Submitted by: <input type="checkbox"/> Company		
<i>Monte Ray</i>		<input checked="" type="checkbox"/> Assessor		
Filing Tracker:		Date Block:		
<input checked="" type="checkbox"/> Original Submission <input type="checkbox"/> Resubmission Number:		Date Submitted: 4/20/2022		

Line 17: The Company enters the Original Cost for “New Construction and Improvements” (NCI) on Schedule 14 Page 1, Line 17, to identify that NCI existed on January 1.

Land can never be considered NCI.

The Company provides supporting documentation with the Locally Assessed Property Schedules to identify the amount of Original Cost of NCI in each of Line 1, Line 3, and Line 13.

The supporting documentation should describe the Company location information for each entry, including the applicable school district and other taxing jurisdictions.

STATE TAX COMMISSION OF MISSOURI		TAX YEAR		
SCHEDULE 14		2022		
Contact the Original Assessment Section for assistance at OriginalAssessment@stc.mo.gov or 573-751-2414 (option 3)				
Assessed Values of Locally Assessed Property NOT Used in the Movement of Services				
COMPANY NAME:		ACCOUNT NUMBER:		
ABC Company, Inc.		1030002		
COUNTY NAME:		COUNTY NUMBER:		
Greene		39		
LINE NO.	DESCRIPTION	ORIGINAL COST	TO BE COMPLETED BY ASSESSOR	
			MARKET VALUE	ASSESSED VALUE
OPERATING PROPERTY:				
REAL: (Complete Schedule 15OP and / or CWIP REAL)				
1	REAL Operating Property (Complete Schedule 15OP)	440,000	748,200	249,399
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7	Information Systems (Computers and Peripheral Equipment)	65,000	55,250	18,417
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NONOPERATING PROPERTY:				
13	Total REAL Nonoperating Property (Complete Schedule 15NP and / or CWIP REAL)	11,175	10,300	3,296
14	Total TANGIBLE PERSONAL Nonoperating Property (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)	109,059	92,700	30,900
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TOTAL COUNTY PROPERTY:				
16	Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	2,968,418	2,949,040	1,013,761
17	New Construction and Improvements for REAL Property (No Land)			
18	<input type="checkbox"/> Company should check here when a Schedule 13, County Apportionment, is not filed with the county clerk			
Assessor Signature Block:		Filing Submitted by: <input type="checkbox"/> Company		
<i>Monte Ray</i>		<input checked="" type="checkbox"/> Assessor		
Filing Tracker:		Date Block:		
<input checked="" type="checkbox"/> Original Submission <input type="checkbox"/> Resubmission Number:		Date Submitted: 4/20/2022		

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: Assessor” 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.



State Tax Commission of Missouri
Original Assessment Outreach Training

<https://stc.mo.gov>

<https://moftp.mo.gov>

OriginalAssessment@stc.mo.gov

STC Form 40 and Schedule 13

State Tax Commission Schedule 13

- Schedule 13 provides miles of line located in each taxing jurisdiction, except school districts, for all Missouri Counties.
- Original Assessment (OA) sends each centrally assessed company a company-specific Schedule 13 with miles of line reported to the Commission from the prior tax year.
- The company updates the Schedule 13 with any new miles of line to exactly two decimal places (one-hundredth of a mile).
- All taxing jurisdictions, active as of January 1, are listed for each county. New entries for miles of line, by county, should be appropriately identified for the current tax year.
- Companies should not send the Schedule 13 to a county with no miles of line.
- The Schedule 13 must be submitted to OA and applicable counties by April 15.



Tax Year: 2022

**Schedule 13
County Apportionment**

Account Number: 1080047

County # 58 - Linn

Company Name: ABC Company, Inc.

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	2022 Miles	2022 Miles Updated
1 COUNTY WIDE			
1 Linn County Ambulance	01-058-0001	346.77	_____1
2 Linn County Health	18-058-0001	346.77	_____2
3 Linn County-Developmentally Disabled	35-058-0000	346.77	_____3
4 Linn County-General Revenue	35-058-0000	346.77	_____4
5 Linn County-Senior Services	35-058-0000	346.77	_____5
2 MUNICIPALITY			
1 Brookfield	09-058-0001	53.24	_____1
2 Laclede	09-058-0004	0.48	_____2
3 Marceline	09-058-0006	33.17	_____3
4 Meadville	09-058-0007	0.29	_____4
3 SPECIAL			
1 Laclede FPD	12-058-0001	33.56	_____1
2 Linneus FPD	12-058-0002	2.79	_____2
3 Meadville FPD	12-058-0003	8.61	_____3
4 ROAD			
1 Marceline SRD Linn County	08-058-0001	40.58	_____1
2 Purdin SRD Linn County	08-058-0002	2.49	_____2
5 TOWNSHIP			
1 Baker Township Linn County	11-058-0001	14.29	_____1
2 North Benton Township Linn County	11-058-0002	4.81	_____2
3 Brookfield Township Linn County	11-058-0003	128.44	_____3
4 Bucklin Township Linn County	11-058-0004	7.47	_____4
5 Grantsville Township Linn County	11-058-0007	11.73	_____5
6 Jefferson Township Linn County	11-058-0009	33.56	_____6
7 Locust Creek Township Linn County	11-058-0010	19.25	_____7
8 Marceline Township Linn County	11-058-0011	74.51	_____8

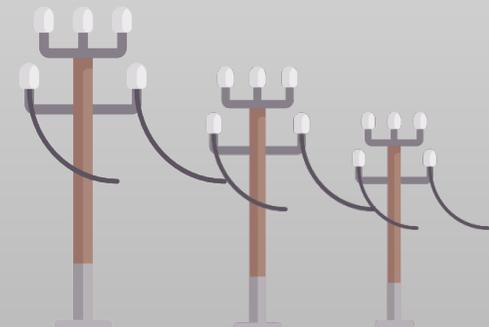
- Schedule 13s have five types of taxing jurisdictions: **County Wide, Municipality, Special, Road, and Township.**

- Miles entered in the **“2022 Miles”** Column are the miles certified in the prior tax year. Miles entered in the **“2022 Miles Updated”** Column are the Company’s updated miles, if any, for the current tax year.

- Companies only update miles in the **“2022 Miles Updated”** if miles changed from the prior year.

- If there is no change then the **“2022 Miles Updated”** column remains blank.

- If an Amendment takes place, the company and clerk must send an amended Schedule 13 to each other and OA.





State Tax Commission of Missouri
 P.O. Box 146, Jefferson City, MO 65102-0146
 (573) 751-2414 <https://stc.mo.gov>
 email: OriginalAssessment@stc.mo.gov

**Schedule 13
 County Apportionment**

Tax Year: 2022

Account Number: 1080047

County # 58 - Linn

Company Name: ABC Company, Inc.

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	2022 Miles	2022 Miles Updated
9 Parson Creek Township Linn County	11-058-0013	8.61	9
10 Yellow Creek Township Linn County	11-058-0014	44.10	10

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

XYZ Township Linn County

1.00



- OA updates the “Taxing Jurisdictions by County” on the Schedule 13 in December each year.
- Clerks are responsible for adding new taxing jurisdictions **at the bottom of Schedule 13, and notifying companies**. OA uses this information, along with the State Auditor’s report, to update the Schedule 13 each December.
- Any discrepancies noted on the Schedule 13 by the Clerk should be discussed with the company immediately upon receipt.



State Tax Commission Form 40

- Clerks prepare the Form 40 with data from the certified Schedule 14s received from the Assessor.
- The Form 40, with the county clerk's signature, date, and the county's seal affixed, is the county clerk's certification for each company's miles of line in the county taxing jurisdictions, excluding school districts. (Section 151.040 RSMo).
- The Form 40 and the associated Schedule 13 for each centrally assessed company must be certified and submitted by the county clerk to the Original Assessment Section (Section 151.040 RSMo) by May 15.
- The Form 40 assessed values are used as a reconciliation tool for the Original Assessment Section and the Administration Section in conjunction with the Form 11/11A.

Navigate to Form 40

To navigate to the Form 40 on the STC's website, Select the tab for the "Clerks" section and then the "Commonly Used Forms" link.

The screenshot displays the State Tax Commission website interface. At the top, the header includes the text "State of Missouri" and "State Tax Commission" in large font. To the right of the header are links for "MO.gov", "Find an Agency", "Online Services", and a search bar. Below the header is a navigation menu with tabs for "Home", "About", "File An Appeal", "Appeal Lookup", "FAQs", "Legal Decisions", and "Open Meetings".

The main content area is titled "Popular Topics" and features a horizontal menu with five tabs: "Assessor", "Clerks", "Collectors", "Railroads & Utilities", and "Aircraft". A red arrow points to the "Clerks" tab, which is highlighted with a white border. Below this menu, a dropdown list of links is visible. A second red arrow points to the "Commonly Used Forms" link in this list. Other links in the list include "Resources", "Certifications", "Annual Report", "Consumer Price Index" (with a small icon), and "Clerk Directory".

Navigate to Form 40

Under the “Commonly Used Forms” banner, select the “2022 – Form 40_All Counties” link (third section down from the top).



State of Missouri
State Tax Commission

Home About File An Appeal Appeal Lookup FAQs

Commonly Used Forms

January 3rd, 2022

BOE Appeal Form 

Assistance
Contact Amy Westermann, Chief Counsel – Legal, at 573-751-1730 or amy.westermann@stc.mo.gov for assistance.

Form 11/11A 

Assistance
Contact Stacey Jacobs, Administrative Secretary – Administration, at 573-751-1716 or stacey.jacobs@stc.mo.gov for assistance.

2022 – Form 40_All Counties 

Assistance
Contact Jeffrey Smith, Manager – Original Assessment Section, at 573-526-6403 or jeffrey.smith@stc.mo.gov for assistance.

Navigate to Form 40

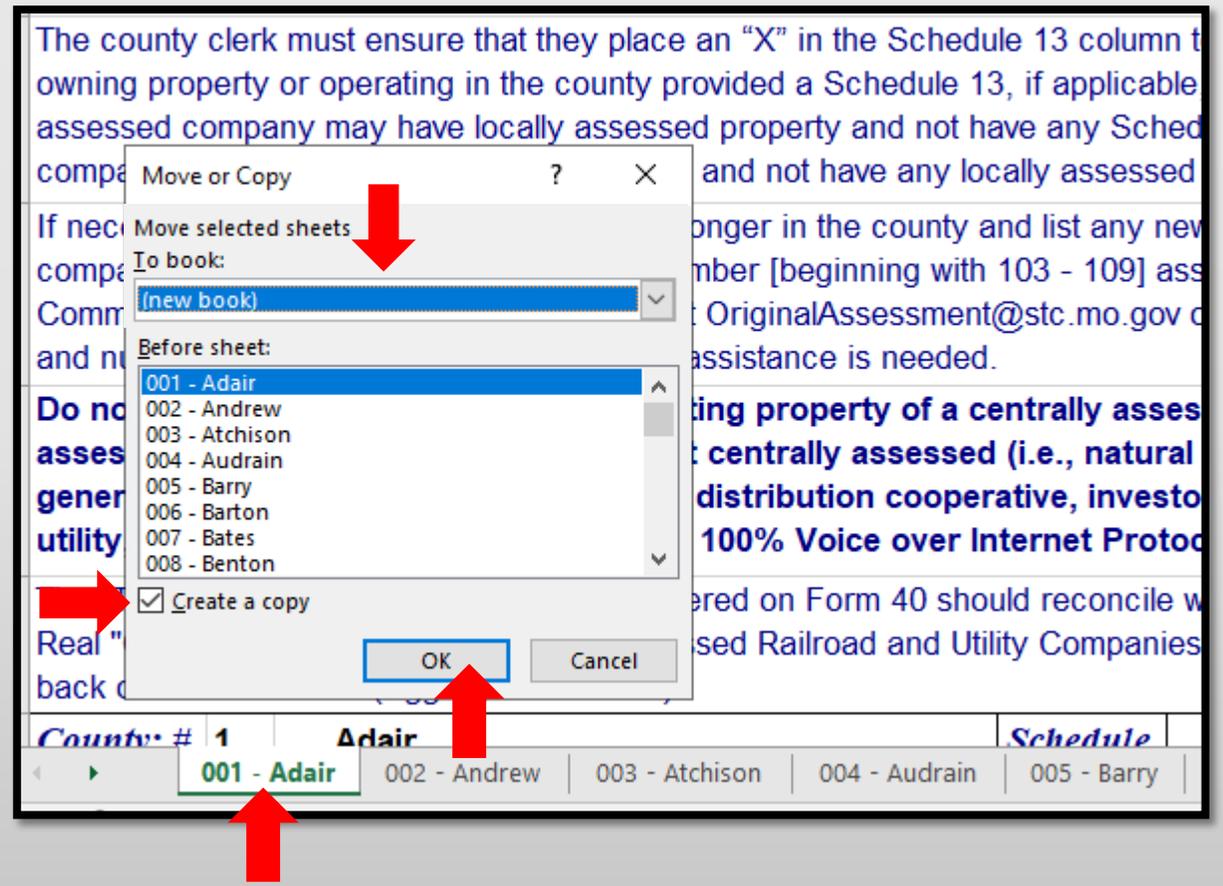
Download and open the “2022 – Form 40_All Counties” Excel workbook then select and save appropriate county worksheet.

	State Tax Commission of Missouri P.O. Box 146, Jefferson City, MO 65102-0146 (573) 751-2414 https://stc.mo.gov email: OriginalAssessment@stc.mo.gov					
Form 40						
Tax Year: 2022	Statement of Railroad and Utility Property					
Instructions						
<p>Form 40 – “Statement of Railroad and Utility Property” is used by the county clerk to certify the miles of line reported on each centrally assessed company’s Schedule 13, County Apportionment, and to certify the county’s locally assessed values of both the real “operating” property and personal “operating” property of centrally assessed companies whose values are apportioned by miles of line or number of subscribers.</p> <p>Form 40 and associated Schedule13s must be certified and submitted by the county clerk to the Original Assessment Section of the State Tax Commission (Commission) no later than May 15.</p> <p>The county clerk must ensure that they place an “X” in the Schedule 13 column to indicate that the centrally assessed company owning property or operating in the county provided a Schedule 13, if applicable, for their respective miles of line. A centrally assessed company may have locally assessed property and not have any Schedule 13 miles of line. A centrally assessed company may have Schedule 13 miles of line and not have any locally assessed properties.</p> <p>If necessary, delete any company that is no longer in the county and list any new company data. All centrally assessed companies will have a seven digit account number [beginning with 103 - 109] assigned by the Commission. Please contact the Commission’s Original Assessment Section at OriginalAssessment@stc.mo.gov or 573-751-2414 Option 3 for the account name and number of any new company or if other assistance is needed.</p> <p>Do not include locally assessed nonoperating property of a centrally assessed company and do not include locally assessed property of any utility that is not centrally assessed (i.e., natural gas local distribution utility, rural electric generation & transmission cooperative or distribution cooperative, investor owned water or sewer utility, municipal utility, or cable telephony company that is 100% Voice over Internet Protocol (VoIP)).</p> <p>The “Total <u>Real</u> Property” assessed value entered on Form 40 should reconcile with the total assessed value of Locally Assessed Real “Operating” Property for Centrally Assessed Railroad and Utility Companies (CARUC) entered by the county clerk on the back of Form11/11A – (Aggregate Abstract).</p>						
County: # 1	Adair					
Account	Account	Schedule 13	Locally Assessed Values			
			Real	Personal	Total	
001 - Adair		002 - Andrew	003 - Atchison	004 - Audrain	005 - Barry	006 - Barton



Save Form 40 By County

- Right click applicable County tab
- Select “Move or Copy” and box pictured to the right will appear
- Select the “Create a copy” checkbox
- Click the “To book:” dropdown
- Select “(new book)”
- Click “OK”



Save Form 40 By County

After clicking “OK” the applicable County tab will now stand alone in its own Excel workbook.

		State Tax Commission of Missouri			
		P.O. Box 146, Jefferson City, MO 65102-0146			
		(573) 751-2414	https://stc.mo.gov		
		email: OriginalAssessment@stc.mo.gov		Form 40	
Tax Year:	2022	Statement of Railroad and Utility Property			
Instructions					
Form 40 – "Statement of Railroad and Utility Property" is used by the county clerk to certify the miles of line reported on each centrally assessed company's Schedule 13, County Apportionment, and to certify the county's locally assessed values of both the real "operating" property and personal "operating" property of centrally assessed companies whose values are apportioned by miles of line or number of subscribers.					
Form 40 and associated Schedule 13s must be certified and submitted by the county clerk to the Original Assessment Section of the State Tax Commission (Commission) no later than May 15.					
The county clerk must ensure that they place an "X" in the Schedule 13 column to indicate that the centrally assessed company owning property or operating in the county provided a Schedule 13, if applicable, for their respective miles of line. A centrally assessed company may have locally assessed property and not have any Schedule 13 miles of line. A centrally assessed company may have Schedule 13 miles of line and not have any locally assessed properties.					
If necessary, delete any company that is no longer in the county and list any new company data. All centrally assessed companies will have a seven digit account number [beginning with 103 - 109] assigned by the Commission. Please contact the Commission's Original Assessment Section at OriginalAssessment@stc.mo.gov or 573-751-2414 Option 3 for the account name and number of any new company or if other assistance is needed.					
Do not include locally assessed nonoperating property of a centrally assessed company and do not include locally assessed property of any utility that is not centrally assessed (i.e., natural gas local distribution utility, rural electric generation & transmission cooperative or distribution cooperative, investor owned water or sewer utility, municipal utility, or cable telephony company that is 100% Voice over Internet Protocol (VoIP)).					
The "Total Real Property" assessed value entered on Form 40 should reconcile with the total assessed value of Locally Assessed Real "Operating" Property for Centrally Assessed Railroad and Utility Companies (CARUC) entered by the county clerk on the back of Form 11/11A – (Aggregate Abstract).					
<i>County: #</i>	1	Adair	<i>Schedule</i>	<i>Locally Assessed Values</i>	
<i>Account Number</i>		<i>Account Name</i>	13	<i>Real Property (From</i>	<i>Personal Property (From</i>
				<i>Total Assessed Value</i>	
		001 - Adair			

Form 40 Data Placement

STATE TAX COMMISSION OF MISSOURI		TAX YEAR	
SCHEDULE 14		2022	
PAGE 1		Assessed Values of Locally Assessed Property NOT Used in the Movement of Services	
COMPANY NAME:		ACCOUNT NUMBER:	
ABC Company, Inc.		1030002	
COUNTY NAME:		COUNTY NUMBER:	
Adair		1	
LINE NO.	DESCRIPTION	ORIGINAL COST	TO BE COMPLETED BY ASSESSOR MARKET VALUE ASSESSED VALUE
OPERATING PROPERTY:			
REAL: (Complete Schedule 15OP and / or CWIP REAL)			
1	REAL Operating Property (Complete Schedule 15OP)	440,000	748,200 239,430
2	CWIP LAND (Complete Schedule 15OP)		
3	CWIP (Complete CWIP REAL)	116,335	98,883 31,642
4	Total REAL Operating Property (Sum of Line 1 through Line 3)	556,335	847,083 271,072
TANGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)			
5	MO DOR Registered Transportation Equipment (Complete Schedule 16)	4,836	388,260 129,420
6	Office Furniture, Office Fixtures and Office Equipment	53,207	47,886 15,962
7	Information Systems (Computers and Peripheral Equipment)		
8	Materials and Supplies	752,426	677,183 225,728
9	Other TANGIBLE PERSONAL Property	827,195	380,097 126,699
10	CWIP PERSONAL	116,335	98,885 32,962
11	Total TANGIBLE PERSONAL Operating Property (Sum of Line 5 through Line 10)	1,753,999	1,592,311 530,771
12	Total Operating Property (Sum of Line 4 and Line 11)	2,310,334	2,439,394 801,843
NONOPERATING PROPERTY:			
13	Total REAL Nonoperating Property (Complete Schedule 15NP and / or CWIP REAL)		10,300 3,300
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)		10,300 3,300
TOTAL COUNTY PROPERTY:			
16	Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	2,310,334	2,449,694 805,143
17	New Construction and Improvements for REAL Property (No Land)		
18	<input type="checkbox"/> Company should check here when a Schedule 13, County Apportionment, is not filed with the county clerk.		

STATE TAX COMMISSION OF MISSOURI		TAX YEAR			
P.O. Box 146, Jefferson City, MO 65102-0146		2022			
(573) 751-2414 https://stc.mo.gov		Form 40			
email: OriginalAssessment@stc.mo.gov		Statement of Railroad and Utility Property			
Instructions					
Form 40 - "Statement of Railroad and Utility Property" is used by the county clerk to certify the miles of line reported on each centrally assessed company's Schedule 13, County Apportionment, and to certify the county's locally assessed values of both the real "operating" property and personal "operating" property of centrally assessed companies whose values are apportioned by miles of line or number of subscribers.					
Form 40 and associated Schedule 13s must be certified and submitted by the county clerk to the Original Assessment Section of the State Tax Commission (Commission) no later than May 15.					
The county clerk must ensure that they place an "X" in the Schedule 13 column to indicate that the centrally assessed company owning property or operating in the county provided a Schedule 13, if applicable, for their respective miles of line. A centrally assessed company may have locally assessed property and not have any Schedule 13 miles of line. A centrally assessed company may have Schedule 13 miles of line and not have any locally assessed properties.					
If necessary, delete any company that is no longer in the county and list any new company data. All centrally assessed companies will have a seven digit account number [beginning with 103 - 109] assigned by the Commission. Please contact the Commission's Original Assessment Section at OriginalAssessment@stc.mo.gov or 573-751-2414 Option 3 for the account name and number of any new company or if other assistance is needed.					
Do not include locally assessed nonoperating property of a centrally assessed company and do not include locally assessed property of any utility that is not centrally assessed (i.e., natural gas local distribution utility, rural electric generation & transmission cooperative or distribution cooperative, investor owned water or sewer utility, municipal utility, or cable telephony company that is 100% Voice over Internet Protocol (VoIP)).					
The "Total Real Property" assessed value entered on Form 40 should reconcile with the total assessed value of Locally Assessed Real "Operating" Property for Centrally Assessed Railroad and Utility Companies (CARUC) entered by the county clerk on the back of Form 11/11A - (Aggregate Abstract).					
County: #	Adair	Schedule 13	Locally Assessed Values		
Account Number	Account Name		Real Property (From Schedule 14 Page 1 of 2 Line 4)	Personal Property (From Schedule 14 Page 1 of 2 Line 11)	Total Assessed Value (From Schedule 14 Page 1 of 2 Line 12)
1030002	ABC Company, Inc.	x	271,072	530,771	801,843
Total From Supplemental Page					
					Total Real Property
					271,072
					Total Personal Property
					530,771
					Total
					801,843

- Form 40 data comes from the Assessor certified Schedule 14, page 1.
- Take REAL Operating Property, Line 4 of Assessed Value and report on the Form 40 under Real Property, highlighted in Red.
- Take TANGIBLE PERSONAL Operating Property, Line 11 of Assessed Value and report on the Form 40 under Personal Property, highlighted in Green.
- Take TOTAL OPERATING PROPERTY, Line 12 of Assessed Value and report on the Form 40 under Total Assessed Value, highlighted in Blue.

DO NOT INCLUDE NON-OPERATING PROPERTY REPORTED ON FORM 40

SCHEDULE 14

STATE TAX COMMISSION OF MISSOURI
 Contact the Original Assessment Section for assistance at
OriginalAssessment@stc.mo.gov or 573-751-2414 (option 3)
Assessed Values of Locally Assessed Property
NOT Used in the Movement of Services

TAX YEAR
2022

PAGE 1

COMPANY NAME: ABC Company, Inc. **ACCOUNT NUMBER:** 1030002

COUNTY NAME: Adair **COUNTY NUMBER:** 1

LINE NO.	DESCRIPTION	ORIGINAL COST	TO BE COMPLETED BY ASSESSOR	
			MARKET VALUE	ASSESSED VALUE

OPERATING PROPERTY:

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

1	REAL Operating Property (Complete Schedule 15OP)	440,000	748,200	239,430
2	CWIP LAND (Complete Schedule 15OP)			
3	CWIP (Complete CWIP REAL)	116,335	98,883	31,642
4	Total REAL Operating Property (Sum of Line 1 through Line 3)	556,335	847,083	271,072

TANGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)

5	MO DOR Registered Transportation Equipment (Complete Schedule 16)	4,836	388,260	129,420
6	Office Furniture, Office Fixtures and Office Equipment	53,207	47,886	15,962
7	Information Systems (Computers and Peripheral Equipment)			
8	Materials and Supplies	752,426	677,183	225,728
9	Other TANGIBLE PERSONAL Property	827,195	380,097	126,699
10	CWIP PERSONAL	116,335	98,885	32,962
11	Total TANGIBLE PERSONAL Operating Property (Sum of Line 5 through Line 10)	1,753,999	1,592,311	530,771
12	Total Operating Property (Sum of Line 4 and Line 11)	2,310,334	2,439,394	801,843

NONOPERATING PROPERTY:

13	Total REAL Nonoperating Property (Complete Schedule 15NP and / or CWIP REAL)		10,300	3,300
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)		10,300	3,300

TOTAL COUNTY PROPERTY:

16	Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	2,310,334	2,449,694	805,143
----	--	-----------	-----------	---------

17 New Construction and Improvements for REAL Property (No Land)

18 Company should check here when a Schedule 13, County Apportionment, is not filed with the county clerk



State Tax Commission of Missouri
 P.O. Box 146, Jefferson City, MO 65102-0146
 (573) 751-2414 <https://stc.mo.gov>
 email: OriginalAssessment@stc.mo.gov

Form 40

Tax Year: 2022

Statement of Railroad and Utility Property

Instructions

Form 40 – "Statement of Railroad and Utility Property" is used by the county clerk to certify the miles of line reported on each centrally assessed company's Schedule 13, County Apportionment, and to certify the county's locally assessed values of both the real "operating" property and personal "operating" property of centrally assessed companies whose values are apportioned by miles of line or number of subscribers.

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The "Total Real Property" assessed value entered on Form 40 should reconcile with the total assessed value of Locally Assessed Real "Operating" Property for Centrally Assessed Railroad and Utility Companies (CARUC) entered by the county clerk on the back of Form 11/11A – (Aggregate Abstract).

County: #	Adair	Schedule 13	Locally Assessed Values		
			Real Property (From Schedule 14 Page 1 of 2 Line 4)	Personal Property (From Schedule 14 Page 1 of 2 Line 11)	Total Assessed Value (From Schedule 14 Page 1 of 2 Line 12)
1030002	ABC Company, Inc.	x	271,072	530,771	801,843
<i>Total From Supplemental Page</i>					
			<i>Total Real Property</i>		271,072
			<i>Total Personal Property</i>		530,771
			<i>Total</i>		801,843

How to Digitally Sign the Form 40, cont.

Excel ribbon: File, Home, Insert, Page Layout, Formulas, Data, Review, View, Acrobat, Format. Tell me what you want to do...

Form text:

67

68 *Page Total* 100 50 150

69 I, Stacey A. Cowan, Clerk of the County Commission, do hereby certify, under the seal

70 of the county commission, that the enclosed schedules represent a true, full and complete description indicating

71 the miles in each jurisdiction owned, used, or leased by the centrally assessed railroad and utility companies

72 listed above on January 1, as ascertained by the County Commission. I further certify that the County

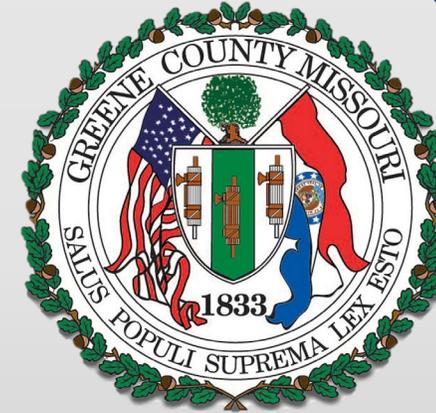
73 Commission has fully complied with the provisions of Section 151.040 RSMo.

74 *Signature of County Clerk* *Adair County* *Date*
Stacey A. Cowan 05-15-2022

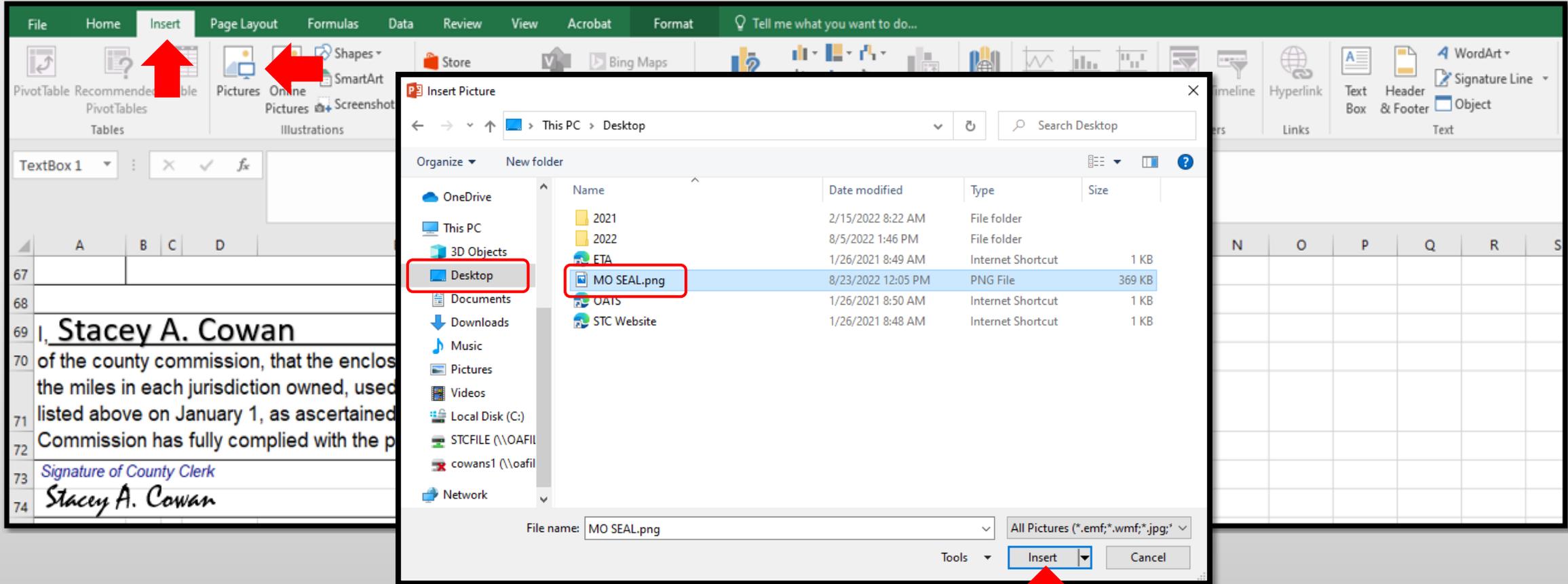
- Type “Name” in the “Signature of County Clerk” text field
- Type “Date” in the “Date” text field
- You may change font, size, or color if desired

How to Affix County Seal to the Form 40

- Find County Seal
 - Google
 - Your website
 - In your office
- Save image to your desktop



How to Affix County Seal to Form 40, cont.



- Click the “Insert” tab, then the “Pictures” icon, and an “Insert Picture” box will appear
- Navigate to saved image location, i.e.; “Desktop”, and select “Seal Image”, then click the “Insert” button

How to Affix County Seal to Form 40, cont.

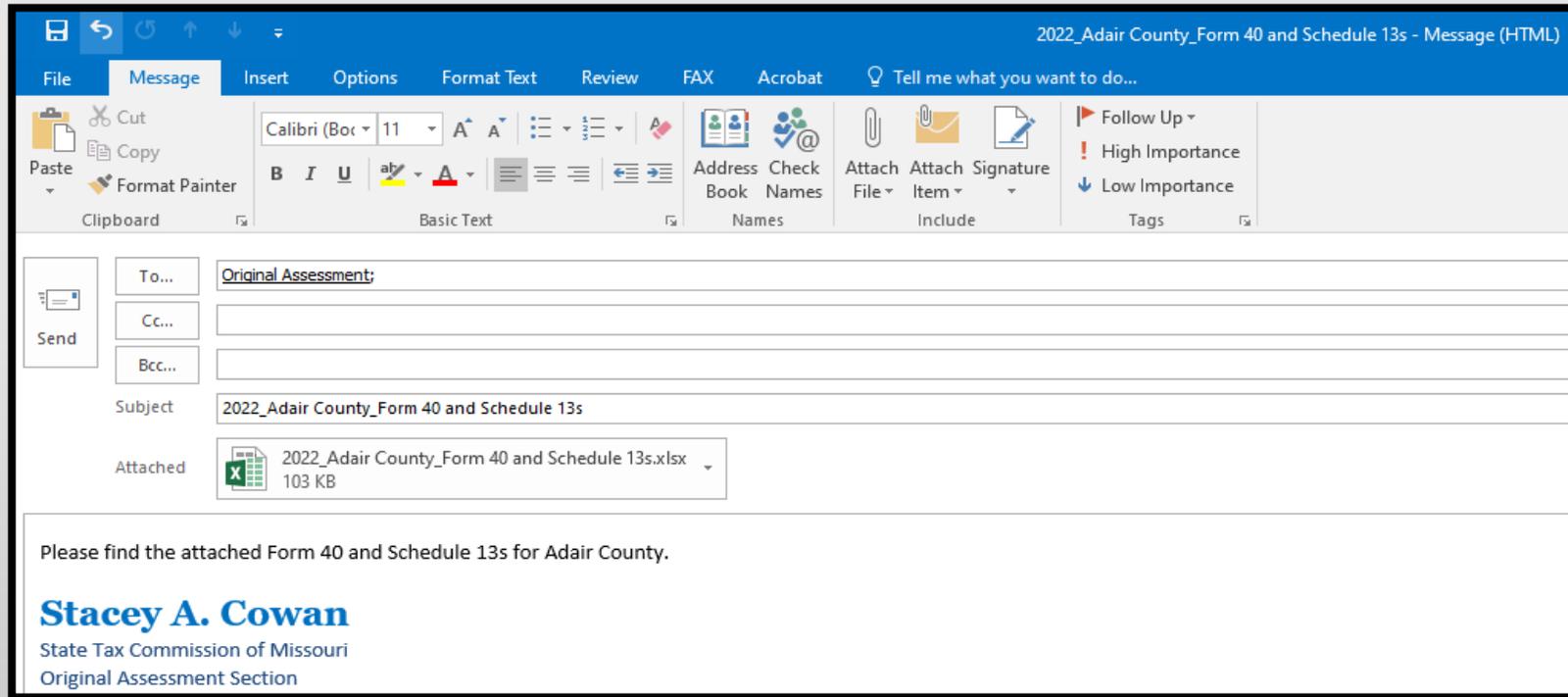
The screenshot shows the Microsoft Excel interface with the 'Insert' tab selected. The ribbon includes options for PivotTable, Recommended PivotTables, Tables, Pictures, Online Pictures, Illustrations, Store, My Add-ins, Visio Data Visualizer, Bing Maps, People Graph, Recommended Charts, Charts, PivotChart, 3D Map, Tours, Sparklines, Filters, Links, Text Box, Header & Footer, WordArt, Signature Line, and Object. The worksheet grid shows a form with the following content:

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
67										0										
68	<i>Page Total</i>					100	50	150												
69	I, <u>Stacey A. Cowan</u> , Clerk of the County Commission, do hereby certify, under the seal																			
70	of the county commission, that the enclosed schedules represent a true, full, and complete description indicating																			
71	the miles in each jurisdiction owned, used, or leased by the centrally as well as independent utility companies																			
72	listed above on January 1, as ascertained by the County Commission. The County																			
73	<i>Signature of County Clerk</i>					<i>Adair County</i>					<i>Date</i>									
74	<i>Stacey A. Cowan</i>										05-15-2022									

- County Seal will appear. You may change size and move to desired location
- E-signature Block is now complete, with; “Text Box” name, “Typed” Signature & Date, and Picture Insert of County Seal

Ways to Send the Form 40 and Schedule 13s to OA

1. Combine the Form 40 Excel worksheet with all the Schedule 13 Excel worksheets and send to OA in one Excel workbook. – **PREFERRED**



Subject: **Must** include;

- Year
- County Name
- Contents being sent

Attachment: **Must** include;

- Year
- County Name
- Form or Schedule Name

Send to;

originalassessment@stc.mo.gov
or via FTP in same format

How to Save Form 40 and Schedule 13s in One Workbook

- Open Form 40 Excel workbook
- Move company Schedule 13s to the Form 40 Excel workbook
- Save each company Schedule 13 in the Form 40 Excel workbook in the same order as the Form 40
- Double click the company Schedule 13 tab to rename with company account number

		State Tax Commission of Missouri P.O. Box 146, Jefferson City, MO 65102-0146 (573) 751-2414 https://stc.mo.gov email: OriginalAssessment@stc.mo.gov			
		Form 40			
Tax Year: 2022		Statement of Railroad and Utility Property			
County: # 1	Adair	Schedule 13	<i>Locally Assessed Values</i>		
<i>Account Number</i>	<i>Account Name</i>		<i>Real Property (From Schedule 14 Page 1 of 2 Line 4)</i>	<i>Personal Property (From Schedule 14 Page 1 of 2 Line 11)</i>	<i>Total Assessed Value (From Schedule 14 Page 1 of 2 Line 12)</i>
					
1030007	Union Electric Company dba Ameren Missouri	X	100,000	25,000	125,000
1030011	Ameren Transmission Company of Illinois	X	150,000	50,000	200,000
1040006	Mid-America Pipeline Company, LLC	X	25,000	5,000	30,000
1040018	Sinclair Pipeline Company	X	15,000	8,000	23,000
1040021	BP Pipelines (North America), Inc		80,000	30,000	110,000
1060002	BNSF Railway Company		200,000	75,000	275,000
<div style="border: 2px solid red; padding: 5px;"> 001 - Adair 1030007 1030011 1040006 + </div>					

How to Save Form 40 and Sch. 13s in One Workbook cont.

- Open Schedule 13s one at a time to move and save to the “Form 40 and Schedule 13” Excel workbook
- Once the company Schedule 13 is open, right click the tab at the bottom
- Select “Move or Copy” and box pictured to the right will appear
- Select the “Create a copy” checkbox
- Click the “To book:” dropdown
- Select “Form 40 and Schedule 13 Excel Workbook”
- Click “(move to end)” and click “OK”

State Tax Commission of Missouri
P.O. Box 146, Jefferson City, MO 65102-0146
(573) 751-2414 <https://stc.mo.gov>
email: OriginalAssessment@stc.mo.gov

Schedule 13
County Apportionment

Tax Year: 2022

Account Number: 1040018 **County 1 - Adair**

Company Name: Sinclair Pipeline Company

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 April 15

Taxing Authority	2022 Miles	2022 Miles Updated
1 COUNTY		
1 Adair County	10.31	1
2 Adair County	10.31	2
3 Adair County	10.31	3
4 Adair County	10.31	4
5 Adair County	10.31	5
6 Adair County	10.31	6
2 MUNICIPALITIES		
1 Brashear		1
2 Kirksville		2
3 Novinger		3

001 (+)

Move or Copy ? x

Move selected sheets

To book:
Adair County - Form 40 and Schedule 13s.xlsx

Before sheet:
001 - Adair
1030007
1030011
1040006
(move to end)

Create a copy

OK Cancel

How to Save Form 40 and Sch. 13s in One Workbook cont.

- Once all Schedule 13s are moved to the Form 40 and Schedule 13s Excel workbook
- Save and send via email as one attachment to:
originalassessment@stc.mo.gov

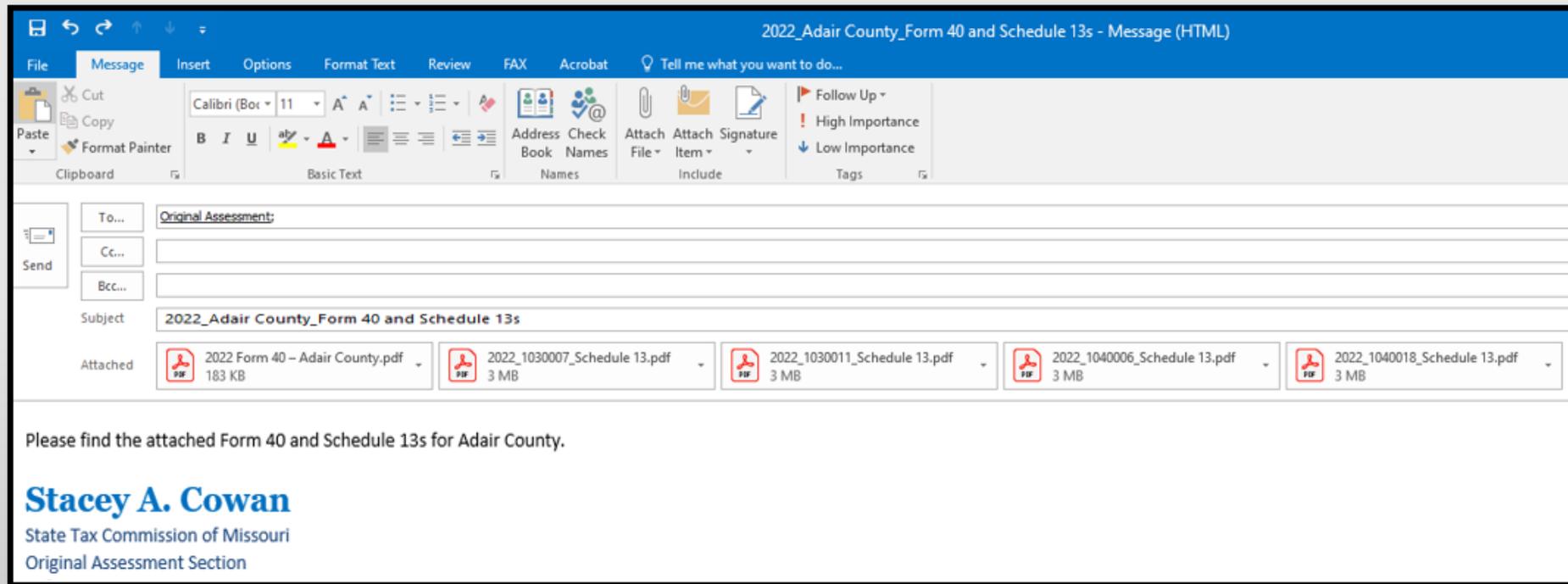


 State Tax Commission of Missouri P.O. Box 146, Jefferson City, MO 65102-0146 (573) 751-2414 https://stc.mo.gov email: OriginalAssessment@stc.mo.gov		Form 40			
Tax Year: 2022		Statement of Railroad and Utility Property			
<i>County: # 1 Adair</i>		<i>Schedule</i>	<i>Locally Assessed Values</i>		
<i>Account Number</i>	<i>Account Name</i>	<i>13</i>	<i>Real Property (From Schedule 14 Page 1 of 2 Line 4)</i>	<i>Personal Property (From Schedule 14 Page 1 of 2 Line 11)</i>	<i>Total Assessed Value (From Schedule 14 Page 1 of 2 Line 12)</i>
1030007	Union Electric Company dba Ameren Missouri	X	100,000	25,000	125,000
1030011	Ameren Transmission Company of Illinois	X	150,000	50,000	200,000
1040006	Mid-America Pipeline Company, LLC	X	25,000	5,000	30,000
1040018	Sinclair Pipeline Company	X	15,000	8,000	23,000
1040021	BP Pipelines (North America), Inc		80,000	30,000	110,000
1060002	BNSF Railway Company		200,000	75,000	275,000

001 - Adair | 1030007 | 1030011 | 1040006 | 1040018 | +

Ways to Send the Form 40 and Schedule 13s to OA

2. Modify Excel worksheet with adequate Print Selection, save as PDF, and send to OA as individual PDFs.



Subject: **Must** include;

- Year
- County Name
- Contents being sent

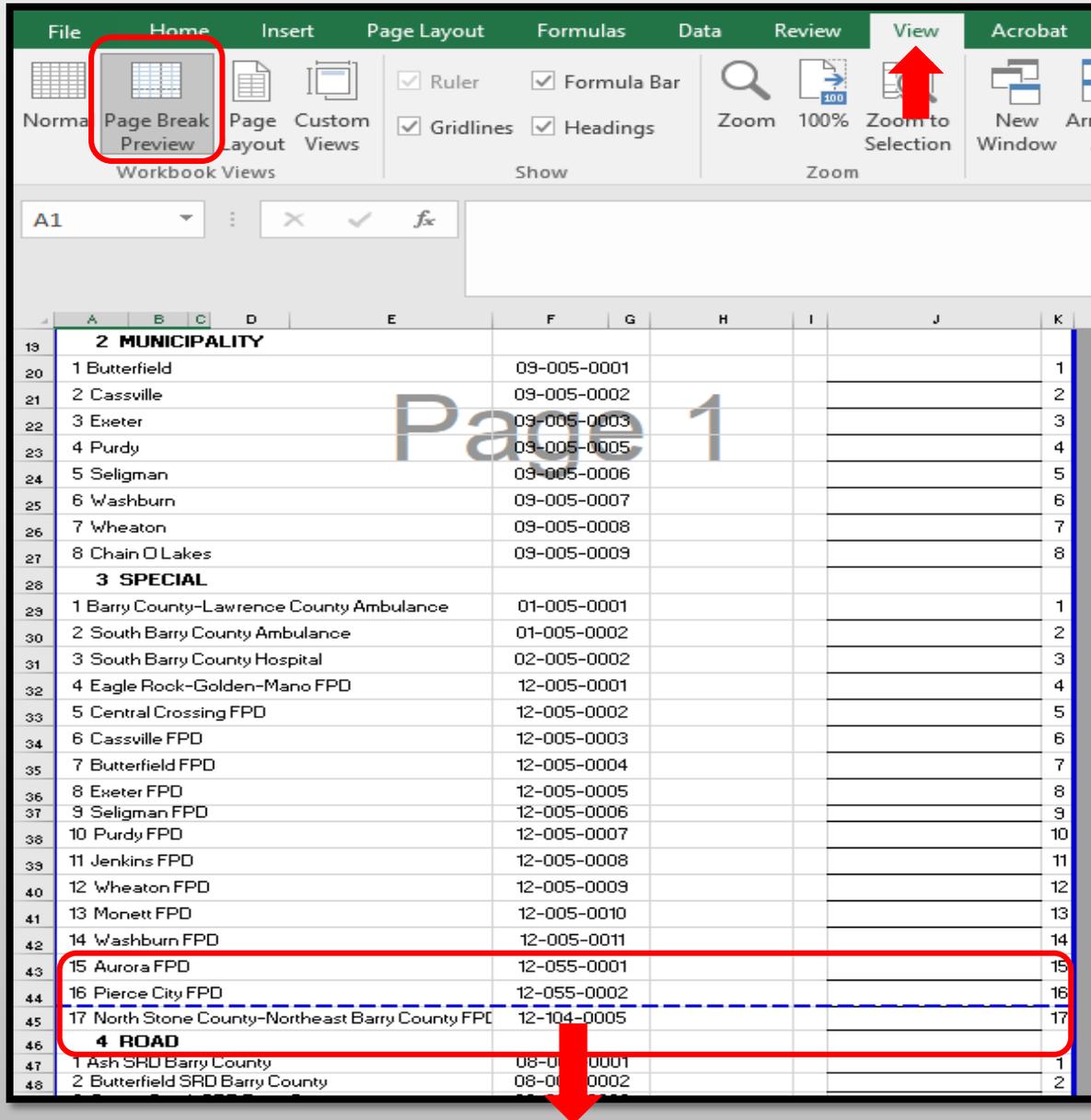
Attachment: **Must** include;

- Year
- Account number
- Form or Schedule Name

Send to;

originalassessment@stc.mo.gov
or via FTP in same format

Modify Excel Worksheet Print Selection & Save as PDF



- From the “View” tab, click “Page Break Preview”.
- Blue dotted lines will appear, indicating the print page.
- Move “Rows” and “Columns” within the blue dotted print lines as needed.
- Simply drag and drop blue dotted line to desired location.

Modify Excel Worksheet Print Selection & Save as PDF, cont.

	A	B	C	D	E	F	G	H	I	J	K
13	1 COUNTY WIDE										
14	1	Barry County-Lawrence County Library				10-005-0001		126.50			1
15	2	Barry County Health				18-005-0001		126.50			2
16	3	Barry County-Developmentally Disabled				35-005-0000		126.50			3
17	4	Barry County-General Revenue				35-005-0000		126.50			4
18	5	Barry County-Senior Services				35-005-0000		126.50			5
19	2 MUNICIPALITY										
20	1	Butterfield				09-005-0001		5.34			1
21	2	Cassville				09-005-0002					2
22	3	Exeter				09-005-0003					3
23	4	Purdy				09-005-0005		12.29			4
24	5	Seligman				09-005-0006					5
25	6	Washburn				09-005-0007					6
26	7	Wheaton				09-005-0008					7
27	8	Chain O Lakes				09-005-0009					8
28	3 SPECIAL										
29	1	Barry County-Lawrence County Ambulance				01-005-0001		89.64			1
30	2	South Barry County Ambulance				01-005-0002		18.64			2
31	3	South Barry County Hospital				02-005-0002		17.21			3
32	4	Eagle Rock-Golden-Mano FPD				12-005-0001					4
33	5	Central Crossing FPD				12-005-0002					5
34	6	Cassville FPD				12-005-0003					6
35	7	Butterfield FPD				12-005-0004		20.46			7
36	8	Exeter FPD				12-005-0005					8
37	9	Seligman FPD				12-005-0006					9
38	10	Purdy FPD				12-005-0007		38.49			10
39	11	Jenkins FPD				12-005-0008					11
40	12	Wheaton FPD				12-005-0009					12
41	13	Monett FPD				12-005-0010		46.14			13
42	14	Washburn FPD				12-005-0011					14
43	15	Aurora FPD				12-055-0001					15
44	16	Pierce City FPD				12-055-0002					16
45	17	North Stone County-Northeast Barry County FPD				12-104-0005					17
46	4 ROAD										
47	1	Ash SRD Barry County				08-005-0001					1
48	2	Butterfield SRD Barry County				08-005-0002		20.89			2

- Line 17 “North Stone County-Northeast Barry County FPD” of the Schedule 13 will now print to Page 1.
- Page Breaks can go up and down, or left and right.
- Once this is complete, everything moved within the blue dotted lines, will print to chosen page.

Modify Excel Worksheet Print Selection & Save as PDF, cont.



State Tax Commission of Missouri
P.O. Box 146, Jefferson City, MO 65102-0146
(573) 751-2414 <https://stc.mo.gov>
email: OriginalAssessment@stc.mo.gov

Schedule 13
County Apportionment
County 5 - Barry

Tax Year: 2021

Account Number: 1070111

Company Name: Gascoage Technologies, 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 Miles	2021 Miles Updated
1 COUNTY WIDE			
1 Barry County-Lawrence County Library	10-005-0001	_____	_____ 1
2 Barry County Health	18-005-0001	_____	_____ 2
3 Barry County-Developmentally Disabled	35-005-0000	_____	_____ 3
4 Barry County-General Revenue	35-005-0000	_____	_____ 4
5 Barry County-Senior Services	35-005-0000	_____	_____ 5
2 MUNICIPALITY			
1 Butterfield	09-005-0001	_____	_____ 1
2 Cassville	09-005-0002	_____	_____ 2
3 Exeter	09-005-0003	_____	_____ 3
4 Purdy	09-005-0005	_____	_____ 4
5 Seligman	09-005-0006	_____	_____ 5
6 Washburn	09-005-0007	_____	_____ 6
7 Wheaton	09-005-0008	_____	_____ 7
8 Chain O Lakes	09-005-0009	_____	_____ 8
3 SPECIAL			
1 Barry County-Lawrence County Ambulance	01-005-0001	_____	_____ 1
2 South Barry County Ambulance	01-005-0002	_____	_____ 2
3 South Barry County Hospital	02-005-0002	_____	_____ 3
4 Eagle Rock-Golden-Mano FPD	12-005-0001	_____	_____ 4
5 Central Crossing FPD	12-005-0002	_____	_____ 5
6 Cassville FPD	12-005-0003	_____	_____ 6
7 Butterfield FPD	12-005-0004	_____	_____ 7
8 Exeter FPD	12-005-0005	_____	_____ 8
9 Seligman FPD	12-005-0006	_____	_____ 9
10 Purdy FPD	12-005-0007	_____	_____ 10
11 Jenkins FPD	12-005-0008	_____	_____ 11
12 Wheaton FPD	12-005-0009	_____	_____ 12
13 Monett FPD	12-005-0010	_____	_____ 13
14 Washburn FPD	12-005-0011	_____	_____ 14
15 Aurora FPD	12-055-0001	_____	_____ 15
16 Pierce City FPD	12-055-0002	_____	_____ 16
17 North Stone County-Northeast Barry County FPD	12-104-0005	_____	_____ 17

Date Printed: 8/23/2022 Page: 1 of 2

4 ROAD

1 Ash SRD Barry County	08-005-0001	_____	_____ 1
2 Butterfield SRD Barry County	08-005-0002	_____	_____ 2
3 Capps Creek SRD Barry County	08-005-0003	_____	_____ 3
4 Corsicana SRD Barry County	08-005-0004	_____	_____ 4
5 Crane Creek SRD Barry County	08-005-0005	_____	_____ 5
6 Exeter SRD Barry County	08-005-0006	_____	_____ 6
7 Flat Creek SRD Barry County	08-005-0007	_____	_____ 7
8 Greasy Creek SRD 35 Barry County	08-005-0008	_____	_____ 8
9 Jenkins SRD 20 Barry County	08-005-0009	_____	_____ 9
10 Kings Prairie SRD Barry County	08-005-0010	_____	_____ 10
11 Liberty Common SRD 34 Barry County	08-005-0011	_____	_____ 11
12 McDonald SRD 19 Barry County	08-005-0012	_____	_____ 12
13 Mineral Springs SRD 10 Barry County	08-005-0013	_____	_____ 13
14 Mountain SRD 22 Barry County	08-005-0015	_____	_____ 14
15 Ozark SRD Barry County	08-005-0016	_____	_____ 15
16 Pioneer SRD 31 Barry County	08-005-0017	_____	_____ 16
17 Pleasant Ridge SRD 25 Barry County	08-005-0018	_____	_____ 17
18 Purdy SRD 28 Barry County	08-005-0019	_____	_____ 18
19 Roaring River SRD 2 Barry County	08-005-0020	_____	_____ 19
20 Shell Knob SRD 9 Barry County	08-005-0021	_____	_____ 20
21 Sugar Creek SRD 3 Barry County	08-005-0022	_____	_____ 21
22 Viola SRD 21 Barry County	08-005-0023	_____	_____ 22
23 Washburn SRD 4 Barry County	08-005-0024	_____	_____ 23
24 Wheaton SRD 19 Barry County	08-005-0025	_____	_____ 24
25 White River SRD 7 Barry County	08-005-0026	_____	_____ 25
26 Monett SRD Barry County	08-005-0027	_____	_____ 26

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

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

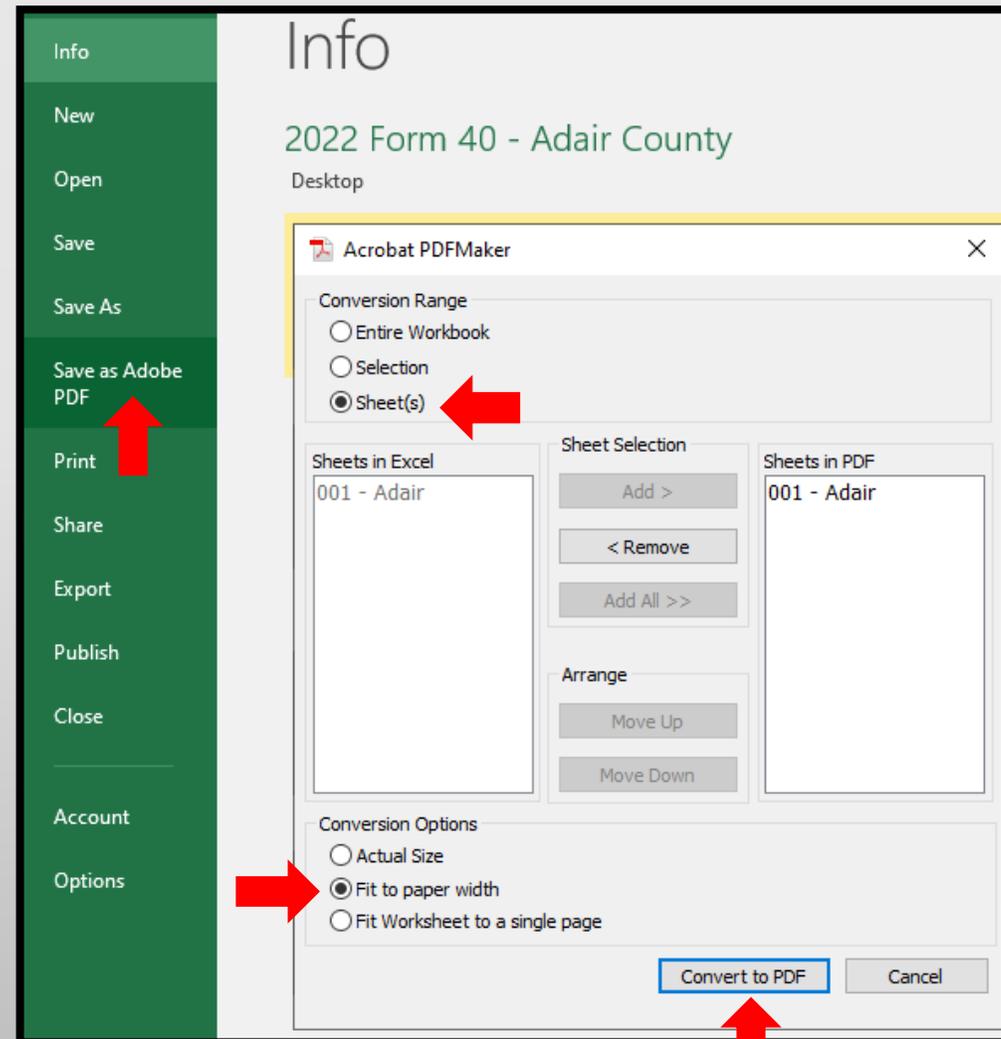
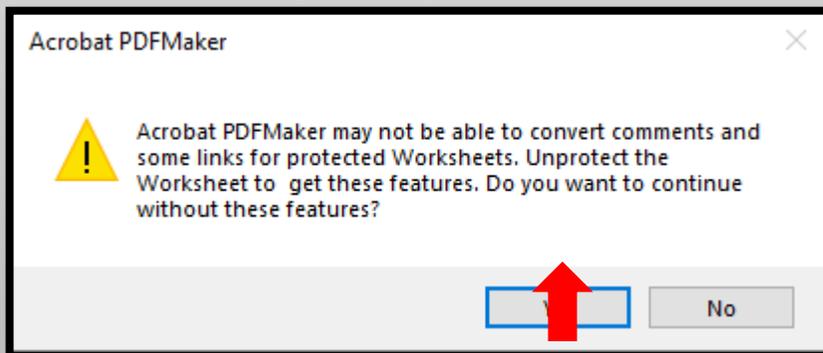
Date Printed: 8/23/2022 Page: 2 of 2

After Page Break



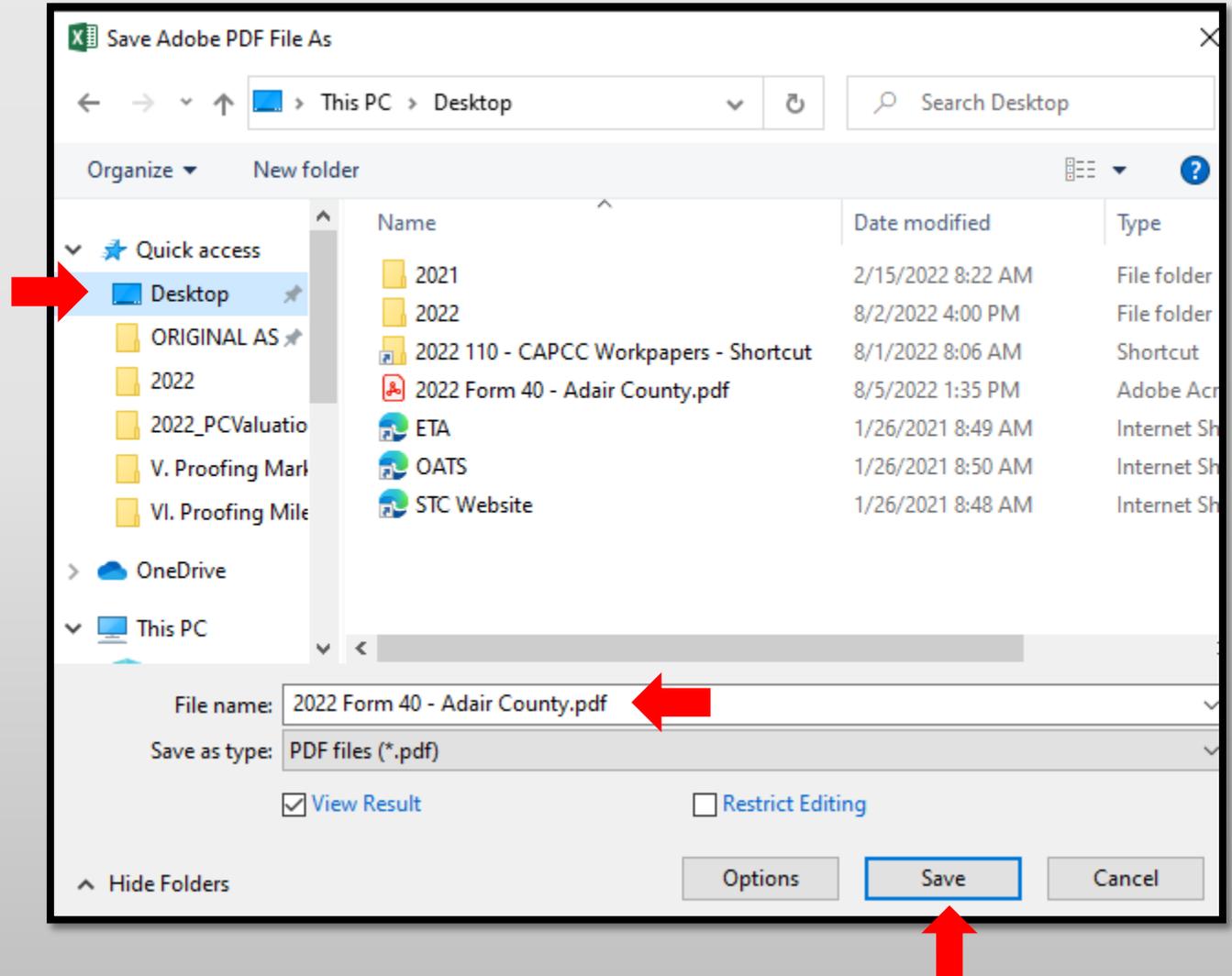
Modify Excel Worksheet Print Selection & Save as PDF, cont.

- Note – Ensure that print area is set up in Excel before saving to PDF
- Click the “File” tab and select “Save as Adobe PDF”
- Select the “Sheet(s)” button under “Conversion Range”
- Select the “Fit to paper width” button under “Conversion Options”
- Click “Convert to PDF”
- Error message may appear, click “Yes”



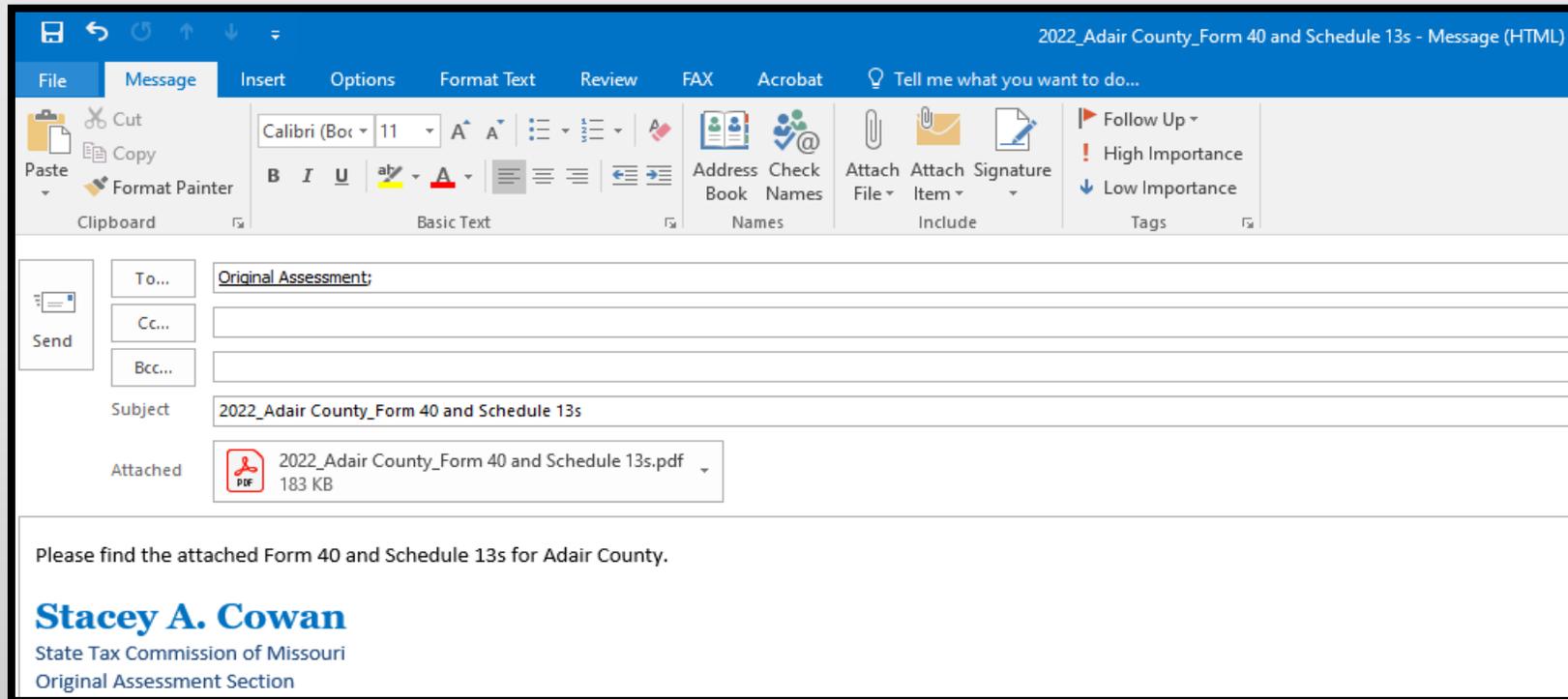
Modify Excel Worksheet Print Selection & Save as PDF, cont.

- Type, **2022 Form 40 – Adair County** in the “File Name” text box
- Select Location you wish to save, i.e.; Desktop
- Click the “Save” button
- Send via email as individual PDF attachment to:
originalassessment@stc.mo.gov



Ways to Send the Form 40 and Schedule 13s to OA

3. Combine the Form 40 and Schedule 13s in One PDF Attachment Using Adobe Acrobat.



Subject: **Must** include;

- Year
- County Name
- Contents being sent

Attachment: **Must** include;

- Year
- County Name
- Form or Schedule Name

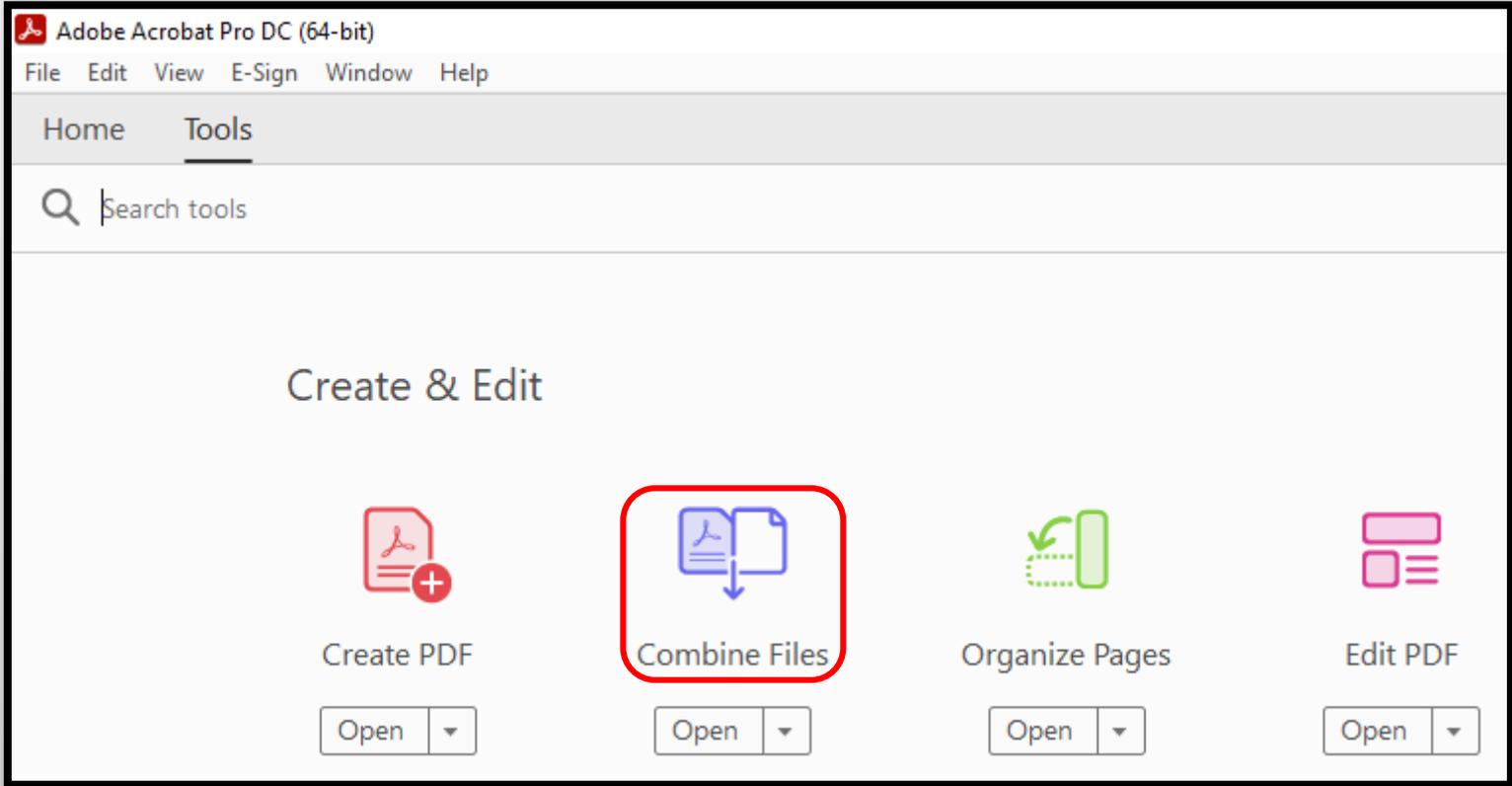
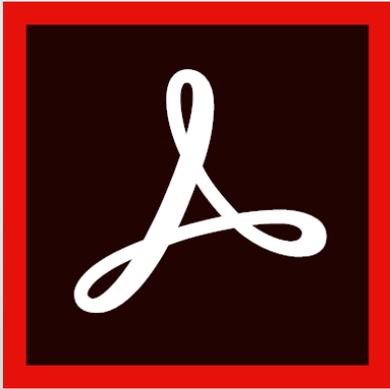
Send to;

originalassessment@stc.mo.gov
or via FTP in same format

How to Combine the Form 40 and Schedule 13s in One PDF Attachment Using Adobe Acrobat

- Open Acrobat to combine files; Open the Tools tab and select “Combine files”
- Add files; Click “Add Files” and select the files you want to include
- You can merge PDFs or a mix of PDF documents
- Arrange and delete content; Click, drag, and drop to reorder files or press “Delete” to remove any content you don’t want
- Combine files; When you are finished adding and arranging, click “Combine Files”
- Save as a PDF file; Name your file and click the “Save” button

How to Combine the Form 40 and Schedule 13s in One PDF Attachment Using Adobe Acrobat



How to Combine the Form 40 and Schedule 13s in One PDF Attachment Using Adobe Acrobat



Add files by clicking the button below or drag and drop them here. You can also add the current open files from below.

Add Files

Add Open Files

Adobe Acrobat Pro DC (64-bit)

File Edit View E-Sign Window Help

Home Tools

Combine Files

Add Files... Remove

Add Files

This PC > Desktop

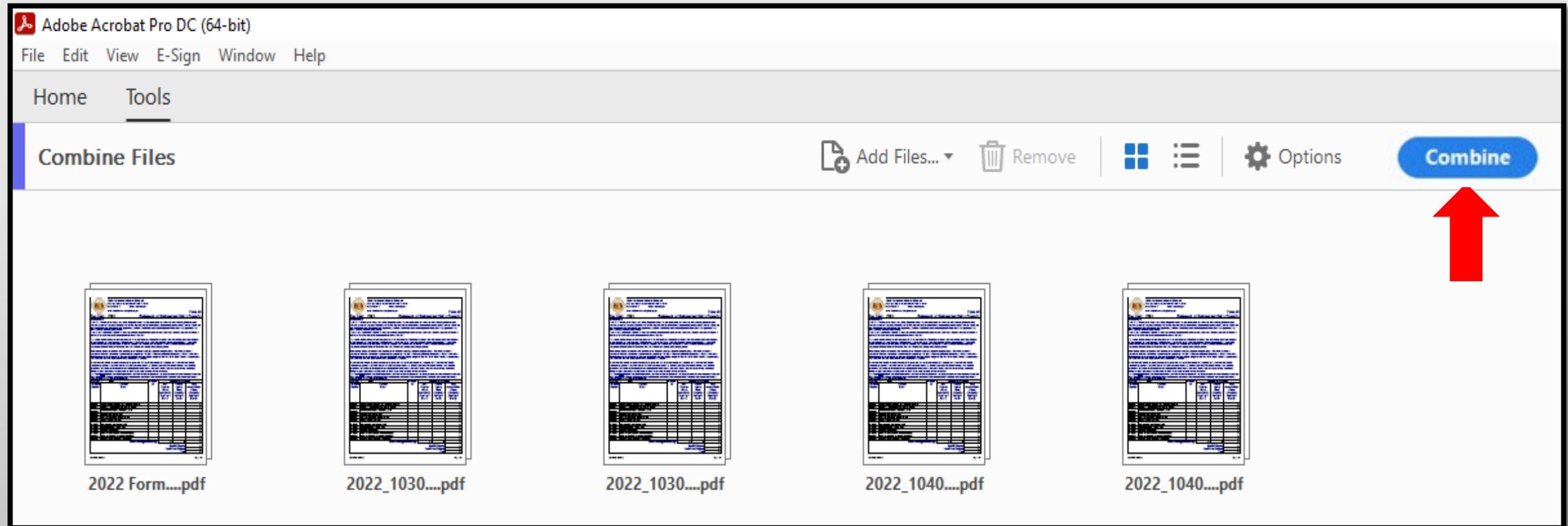
Search Desktop

Name	Date modified	Type	Size
2021	2/15/2022 8:22 AM	File folder	
2022	8/5/2022 1:46 PM	File folder	
Clerks Presentation	8/29/2022 12:05 PM	File folder	
2022 Form 40 - Adair County.pdf	8/26/2022 4:05 PM	Adobe Acrobat D...	
2022_1030007_Schedule 13.pdf	8/26/2022 4:05 PM	Adobe Acrobat D...	
2022_1030011_Schedule 13.pdf	8/26/2022 4:05 PM	Adobe Acrobat D...	
2022_1040006_Schedule 13.pdf	8/26/2022 4:05 PM	Adobe Acrobat D...	
2022_1040018_Schedule 13.pdf	8/26/2022 4:05 PM	Adobe Acrobat D...	
ETA	1/26/2021 8:49 AM	Internet Shortcut	
OATS	1/26/2021 8:50 AM	Internet Shortcut	

File name: "2022_1040018_Schedule 13.pdf" "2022 Form 40 - Adair Cc" All Supported Formats (*.pdf;*.i)

Open Cancel

How to Combine the Form 40 and Schedule 13s in One PDF Attachment Using Adobe Acrobat



How to Combine the Form 40 and Schedule 13s in One PDF Attachment Using Adobe Acrobat

The screenshot shows the Adobe Acrobat Pro DC interface with a PDF binder named 'Binder1.pdf'. The left sidebar displays a 'Page Thumbnails' panel with five thumbnails, numbered 1 through 5. A red arrow points to this panel. The main content area shows the first page of the binder, which is a form titled 'Form 40 Statement of Railroad and Utility Property' for the 'Tax Year: 2022'. The form includes contact information for the State Tax Commission of Missouri and detailed instructions for users. At the bottom of the form, there is a table with columns for 'County: #', 'Adair', 'Schedule 13', and 'Locally Assessed Values' (subdivided into 'Real', 'Personal', and 'Total').

State Tax Commission of Missouri
 P.O. Box 146, Jefferson City, MO 65102-0146
 (573) 751-2414 <https://stc.mo.gov>
 email: OriginalAssessment@stc.mo.gov

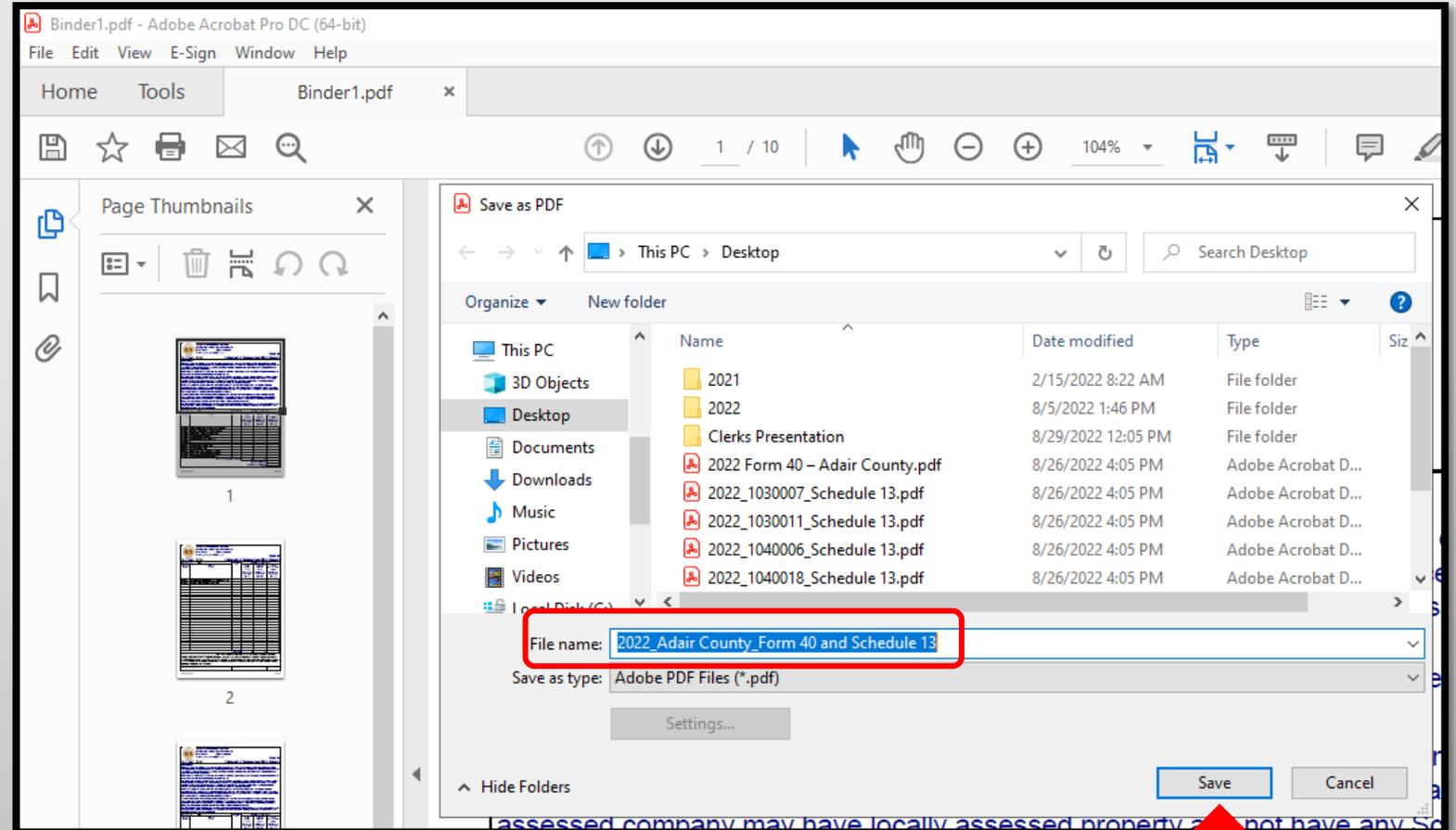
Form 40
Tax Year: 2022 **Statement of Railroad and Utility Property**

Instructions
 Form 40 – "Statement of Railroad and Utility Property" is used by the county clerk to certify the miles of line reported on each centrally assessed company's Schedule 13, County Apportionment, and to certify the county's locally assessed values of both the real "operating" property and personal "operating" property of centrally assessed companies whose values are apportioned by miles of line or number of subscribers.
 Form 40 and associated Schedule 13s must be certified and submitted by the county clerk to the Original Assessment Section of the State Tax Commission (Commission) no later than May 15.
 The county clerk must ensure that they place an "X" in the Schedule 13 column to indicate that the centrally assessed company owning property or operating in the county provided a Schedule 13, if applicable, for their respective miles of line. A centrally assessed company may have locally assessed property and not have any Schedule 13 miles of line. A centrally assessed company may have Schedule 13 miles of line and not have any locally assessed properties.
 If necessary, delete any company that is no longer in the county and list any new company data. All centrally assessed companies will have a seven digit account number [beginning with 103 - 109] assigned by the Commission. Please contact the Commission's Original Assessment Section at OriginalAssessment@stc.mo.gov or 573-751-2414 Option 3 for the account name and number of any new company or if other assistance is needed.
Do not include locally assessed nonoperating property of a centrally assessed company and do not include locally assessed property of any utility that is not centrally assessed (i.e., natural gas local distribution utility, rural electric generation & transmission cooperative or distribution cooperative, investor owned water or sewer utility, municipal utility, or cable telephony company that is 100% Voice over Internet Protocol (VoIP)).
 The "Total Real Property" assessed value entered on Form 40 should reconcile with the total assessed value of Locally Assessed Real "Operating" Property for Centrally Assessed Railroad and Utility Companies (CARUC) entered by the county clerk on the back of Form 11/11A – (Aggregate Abstract).

County: #	Adair	Schedule 13	Locally Assessed Values		
Account	Account		Real	Personal	Total

How to Combine the Form 40 and Schedule 13s in One PDF Attachment Using Adobe Acrobat

- Type, **2022_Adair County_Form 40 and Schedule 13** in the “File Name” text box
- Select Location you wish to save, i.e.; Desktop
- Click the “Save” button
- Send via email as individual PDF attachment to:
originalassessment@stc.mo.gov

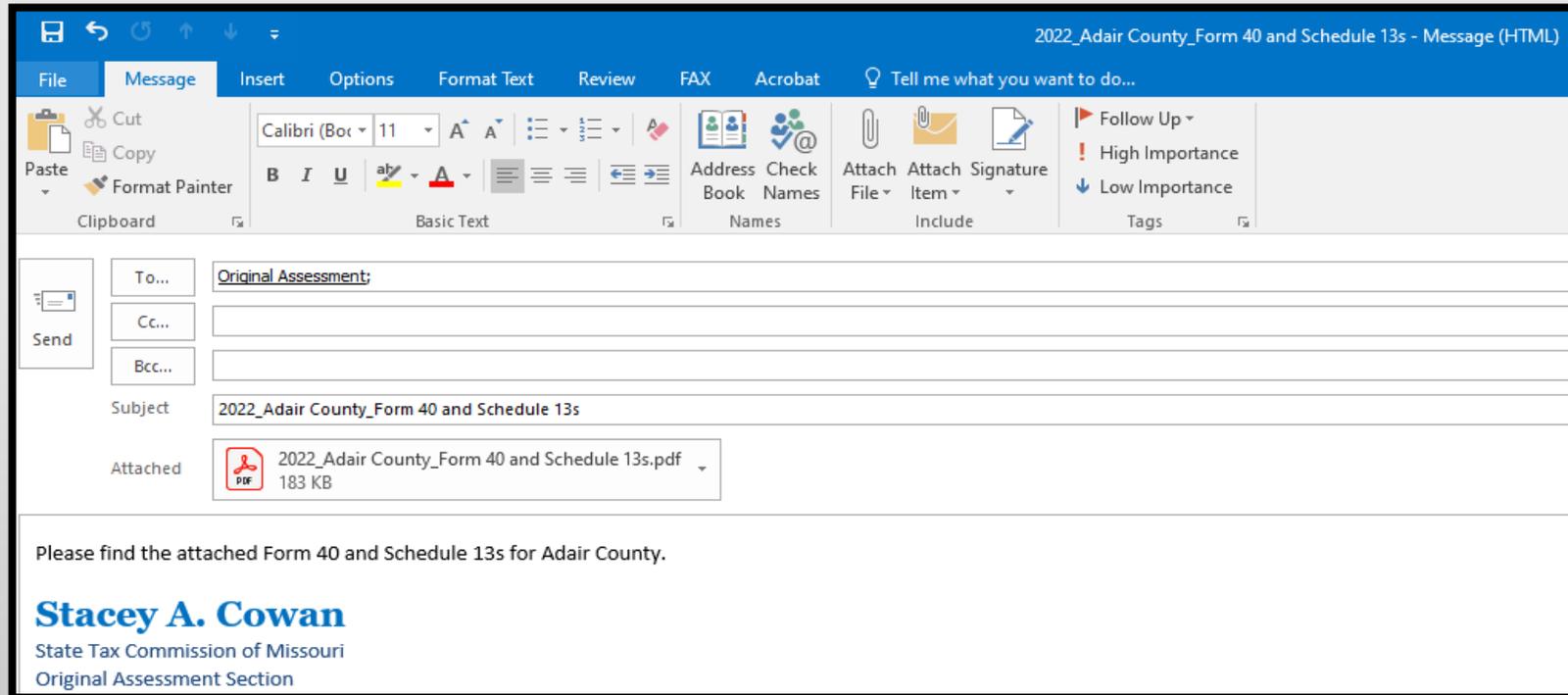


Ways to Send the Form 40 and Schedule 13s to OA

4.

Combine the Form 40 with all the Schedule 13s and send to OA in one scanned PDF.

ORGANIZE Schedule 13s in the same order as the Form 40 list of companies.



Subject: **Must** include;

- Year
- County Name
- Contents being sent

Attachment: **Must** include;

- Year
- County Name
- Form or Schedule Name

Send to;

originalassessment@stc.mo.gov
or via FTP in same format

How to Send the Form 40 and Schedule 13s to OA

- When scanning the Form 40 and Schedule 13s in one document/attachment, sequence the Schedule 13s per the Form 40 list order.

 **State Tax Commission of Missouri**
P.O. Box 146, Jefferson City, MO 65102-0146
(573) 751-2414 <https://stc.mo.gov>
email: OriginalAssessment@stc.mo.gov

Tax Year: 2022 **Statement of Railroad and Utility**

Instructions

Form 40 – "Statement of Railroad and Utility Property" is used by the county clerk to certify the miles of line reported centrally assessed company's Schedule 13, County Apportionment, and to certify the county's locally assessed value of real "operating" property and personal "operating" property of centrally assessed companies whose values are appraised by line or number of subscribers.

Form 40 and associated Schedule 13s must be certified and submitted by the county clerk to the Original Assessor at the State Tax Commission (Commission) no later than May 15.

The county clerk must ensure that they place an "X" in the Schedule 13 column to indicate that the centrally assessed company owning property or operating in the county provided a Schedule 13, if applicable, for their respective miles of line. A centrally assessed company may have locally assessed property and not have any Schedule 13 miles of line. A centrally assessed company may have Schedule 13 miles of line and not have any locally assessed properties.

If necessary, delete any company that is no longer in the county and list any new company data. All centrally assessed companies will have a seven digit account number [beginning with 103 - 109] assigned by the Commission. Please contact the Original Assessment Section at OriginalAssessment@stc.mo.gov or 573-751-2414 Option 3 for the account name of any new company or if other assistance is needed.

Do not include locally assessed nonoperating property of a centrally assessed company and do not include assessed property of any utility that is not centrally assessed (i.e., natural gas local distribution utility, rural electric generation & transmission cooperative or distribution cooperative, investor owned water or sewer utility, or cable telephony company that is 100% Voice over Internet Protocol (VoIP)).

The "Total Real Property" assessed value entered on Form 40 should reconcile with the total assessed value of Real "Operating" Property for Centrally Assessed Railroad and Utility Companies (CARUC) entered by the county of Form 11/11A – (Aggregate Abstract).

County: # 1 Adair		Schedule 13	Locally Assessed Value	
Account Number	Account Name		Real Property (From Schedule 14 Page 1 of 2 Line 4)	Personal Property (From Schedule 14 Page 1 of 2 Line 11)
1030007	Union Electric Company dba Ameren Missouri			
1030011	Ameren Transmission Company of Illinois			
1040006	Mid-America Pipeline Company, LLC			
1040018	Sinclair Pipeline Company			

 **State Tax Commission of Missouri**
P.O. Box 146, Jefferson City, MO 65102-0146
(573) 751-2414 <https://stc.mo.gov>
email: OriginalAssessment@stc.mo.gov

Tax Year: 2022 **Schedule 13 County Apportionment**

Account Number: 1030007 **County 1 - Adair**

Company Name: Union Electric Company dba Ameren Missouri

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	2022 Miles	2022 Miles Updated
1 COUNTY WIDE			

By County Clerk - to the State Tax Commission by May 15

Taxing Jurisdiction	District	2022 Miles	2022 Miles Updated
1 COUNTY WIDE			

By County Clerk - to the State Tax Commission by May 15

Taxing Jurisdiction	District	2022 Miles	2022 Miles Updated
1 COUNTY WIDE			

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	2022 Miles	2022 Miles Updated
1 COUNTY WIDE			

Things to Double Check Before Sending the Form 40 and Schedule 13s to OA

- Do the figures on the Form 40 match the Assessed Value per the Schedule 14
- Is there an “X” on the Form 40 for companies with a Schedule 13
- Is the Signature Block complete
- Does the Subject Line in the email include; Year, County Name, and items enclosed
- Do the attachments enclosed in the email include; Year, County Name, and Form or Schedule name
- Are all the Schedule 13s included with the Form 40 submission
- Be sure to send the Final Schedule 13 to OA with the Form 40 submission
- Contact company with any questions, concerns, or missing items



State Tax Commission of Missouri
Original Assessment Outreach Training

<https://stc.mo.gov>

<https://moftp.mo.gov>

OriginalAssessment@stc.mo.gov

State Tax Commission Certification

Navigate to the Certification

To navigate to the Certification on the STC's website, Select the tab for the "Clerks" section and then the "Certifications" link

The screenshot displays the State Tax Commission website interface. At the top, the header includes the text "State of Missouri" and "State Tax Commission" in large font. To the right of the header are links for "MO.gov", "Find an Agency", "Online Services", and a search bar. Below the header is a navigation menu with tabs for "Home", "About", "File An Appeal", "Appeal Lookup", "FAQs", "Legal Decisions", and "Open Meetings".

Below the navigation menu is a "Popular Topics" section. It features a horizontal row of tabs: "Assessor", "Clerks", "Collectors", "Railroads & Utilities", and "Aircraft". A red arrow points down to the "Clerks" tab, which is highlighted with a white border. Below the "Clerks" tab is a list of links:

- [Commonly Used Forms](#)
- [Resources](#)
- [Certifications](#)
- [Annual Report](#)
- [Consumer Price Index](#) 
- [Clerk Directory](#)

A red arrow points from the left towards the "Certifications" link in the list.

Certification by Tax Year and by County

Under the “Certifications by Tax Year” banner, select the “Certifications by: County” link



State of Missouri
State Tax Commission

Home About File An Appeal FAQ's

Commercial Aircraft and Centrally Assessed Railroad and Utility Companies Certification Reports

Tweet Like 0

Certifications by Tax Year

Certifications by: [Company](#)
Certifications by: [County](#) ←

Searching by County and Tax Year

Under the “County Certifications” banner, select the current tax year from the “Tax Year” drop down menu, enter the county’s name or the county’s number in the “County” text box, and then select the “Search” button



The screenshot shows a web interface titled "County Certifications" with a dark blue header. Below the header, a descriptive sentence reads: "This page accesses centrally assessed company certification of value reports for ad valorem taxes by county." The search area contains three main elements: a "Tax Year:" label followed by a dropdown menu showing "2022" with a downward arrow; a "County:" label followed by a yellow oval highlighting an empty text input field; and two buttons, "Search" and "Show All". A red arrow points from the left to the "Tax Year:" dropdown, another red arrow points from below to the "Search" button, and a yellow oval highlights the "County:" text box.

Viewing the County Certification Report

Select the “View” link for the “County” entry to view the report

County Certifications

This page accesses centrally assessed company certification of value reports for ad valorem taxes by county.

Tax Year: **County:**

	County	Type	Certification Date	Amendment
 View	Adair (1)	Centrally Assessed Railroad And Utility Companies	06/18/2022	YES
View	Adair (1)	Commercial Aircraft Owned By Airlines	06/13/2022	No

State Tax Commission Certification

- The County Clerk should check the STC website each month after certification to check for amended certifications.
- The STC sends an automated notification to the County Clerk's Missouri Secretary of State (SOS) email address with instructions to review certification and amended certification on the STC's website at <https://stc.mo.gov>.
- The Original Assessment Section uses preferred email addresses for other correspondence throughout the year.





State Tax Commission of Missouri
 P.O. Box 146, Jefferson City, MO 65102-0146
 (573) 751-2414 https://stc.mo.gov
 email: OriginalAssessment@stc.mo.gov

Certification of Company Assessed Value County-District Summary

Tax Year: 2021

Account Number: 1080016

Company: ABC Company, Inc.

Total Assessed Value - Statewide:

1,723,864

Total Miles or % - Statewide:

412.97

= \$4,174.31 Assessed Value per mile

Commercial Real Property \$ per Mile: 3,376.89

Personal Property \$ per Mile: 797.41

County Number: 74

County: Nodaway

Taxing Jurisdiction	District	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value*
1 COUNTY WIDE					
Nodaway County Health	18-074-0001	273.77	924,492	218,308	1,142,800
Nodaway County-Ambulance	35-074-0000	273.77	924,492	218,308	1,142,800
Nodaway County-Developmentally Disabled	35-074-0000	273.77	924,492	218,308	1,142,800
Nodaway County-General Revenue	35-074-0000	273.77	924,492	218,308	1,142,800
Nodaway County-Senior Services	35-074-0000	273.77	924,492	218,308	1,142,800
2 MUNICIPALITY					
Burlington Junction	09-074-0003	12.92	43,629	10,303	53,932
Clearmont	09-074-0004	3.34	11,279	2,663	13,942
Elmo	09-074-0007	3.75	12,663	2,990	15,653
3 SPECIAL					
Clearmont FPD	12-074-0005	75.88	256,239	60,508	316,747
West Nodaway County FPD	12-074-0007	162.72	549,488	129,755	679,243
Elmo FPD	12-074-0010	2.80	9,455	2,233	11,688
5 TOWNSHIP					
Atchison Township Nodaway County	11-074-0001	64.32	217,202	51,290	268,492
Green Township Nodaway County	11-074-0003	31.55	106,541	25,158	131,699
Lincoln Township Nodaway County	11-074-0009	109.07	368,318	86,974	455,292
Nodaway Township Nodaway County	11-074-0011	61.49	207,645	49,033	256,678
Polk Township Nodaway County	11-074-0012	7.34	24,786	5,853	30,639

Certification Data in an Expanded Excel Workbook

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Tax Year: 2021		Certification of Company Assessed Value County-District Summary													
2	Account Number	Company	County Number	County Name	Jurisdiction Code	Jurisdiction Type	Taxing Jurisdiction	District	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value	Commercial Real Property \$ per Mile	Personal Property \$ per Mile	Total Miles or % - Statewide	Total Assessed Value - Statewide
3	1080016	IAMO	3	Atchison	1	COUNTY	Atchison	01-003-	139.20	470,064	111,000	581,064	3,376.89	797.41	412.97	1,723,864
4	1080016	IAMO	3	Atchison	1	COUNTY	Atchison	10-003-	139.20	470,064	111,000	581,064	3,376.89	797.41	412.97	1,723,864
5	1080016	IAMO	3	Atchison	1	COUNTY	Atchison	18-003-	139.20	470,064	111,000	581,064	3,376.89	797.41	412.97	1,723,864
6	1080016	IAMO	3	Atchison	1	COUNTY	Atchison	35-003-	139.20	470,064	111,000	581,064	3,376.89	797.41	412.97	1,723,864
7	1080016	IAMO	3	Atchison	1	COUNTY	Atchison	35-003-	139.20	470,064	111,000	581,064	3,376.89	797.41	412.97	1,723,864
8	1080016	IAMO	3	Atchison	1	COUNTY	Atchison	35-003-	139.20	470,064	111,000	581,064	3,376.89	797.41	412.97	1,723,864
9	1080016	IAMO	3	Atchison	1	COUNTY	Atchison	35-003-	139.20	470,064	111,000	581,064	3,376.89	797.41	412.97	1,723,864
10	1080016	IAMO	3	Atchison	1	COUNTY	Atchison	35-003-	139.20	470,064	111,000	581,064	3,376.89	797.41	412.97	1,723,864
11	1080016	IAMO	3	Atchison	2	MUNICIPALIT	Westboro	09-003-	4.72	15,939	3,764	19,703	3,376.89	797.41	412.97	1,723,864
12	1080016	IAMO	3	Atchison	3	SPECIAL	Tarkio FPD	12-003-	21.50	72,603	17,144	89,747	3,376.89	797.41	412.97	1,723,864
13	1080016	IAMO	3	Atchison	3	SPECIAL	West	12-003-	113.34	382,737	90,379	473,116	3,376.89	797.41	412.97	1,723,864
14	1080016	IAMO	3	Atchison	4	ROAD	SRD	08-003-	139.20	470,064	111,000	581,064	3,376.89	797.41	412.97	1,723,864
15	1080016	IAMO	74	Nodaway	1	COUNTY	Nodaway	18-074-	273.77	924,492	218,308	1,142,800	3,376.89	797.41	412.97	1,723,864
16	1080016	IAMO	74	Nodaway	1	COUNTY	Nodaway	35-074-	273.77	924,492	218,308	1,142,800	3,376.89	797.41	412.97	1,723,864
17	1080016	IAMO	74	Nodaway	1	COUNTY	Nodaway	35-074-	273.77	924,492	218,308	1,142,800	3,376.89	797.41	412.97	1,723,864
18	1080016	IAMO	74	Nodaway	1	COUNTY	Nodaway	35-074-	273.77	924,492	218,308	1,142,800	3,376.89	797.41	412.97	1,723,864
19	1080016	IAMO	74	Nodaway	1	COUNTY	Nodaway	35-074-	273.77	924,492	218,308	1,142,800	3,376.89	797.41	412.97	1,723,864
20	1080016	IAMO	74	Nodaway	2	MUNICIPALIT	Burlington	09-074-	12.92	43,629	10,303	53,932	3,376.89	797.41	412.97	1,723,864
21	1080016	IAMO	74	Nodaway	2	MUNICIPALIT	Clearmont	09-074-	3.34	11,279	2,663	13,942	3,376.89	797.41	412.97	1,723,864
22	1080016	IAMO	74	Nodaway	2	MUNICIPALIT	Elmo	09-074-	3.75	12,663	2,990	15,653	3,376.89	797.41	412.97	1,723,864
23	1080016	IAMO	74	Nodaway	3	SPECIAL	Clearmont	12-074-	75.88	256,239	60,508	316,747	3,376.89	797.41	412.97	1,723,864
24	1080016	IAMO	74	Nodaway	3	SPECIAL	West	12-074-	162.72	549,488	129,755	679,243	3,376.89	797.41	412.97	1,723,864
25	1080016	IAMO	74	Nodaway	3	SPECIAL	Elmo FPD	12-074-	2.80	9,455	2,233	11,688	3,376.89	797.41	412.97	1,723,864
26	1080016	IAMO	74	Nodaway	5	TOWNSHIP	Atchison	11-074-	64.32	217,202	51,290	268,492	3,376.89	797.41	412.97	1,723,864
27	1080016	IAMO	74	Nodaway	5	TOWNSHIP	Green	11-074-	31.55	106,541	25,158	131,699	3,376.89	797.41	412.97	1,723,864
28	1080016	IAMO	74	Nodaway	5	TOWNSHIP	Lincoln	11-074-	109.07	368,318	86,974	455,292	3,376.89	797.41	412.97	1,723,864
29	1080016	IAMO	74	Nodaway	5	TOWNSHIP	Nodaway	11-074-	61.49	207,645	49,033	256,678	3,376.89	797.41	412.97	1,723,864
30	1080016	IAMO	74	Nodaway	5	TOWNSHIP	Polk	11-074-	7.34	24,786	5,853	30,639	3,376.89	797.41	412.97	1,723,864

Contact Stacey Cowan at: stacey.cowan@stc.mo.gov



State Tax Commission of Missouri
Original Assessment Outreach Training

<https://stc.mo.gov>

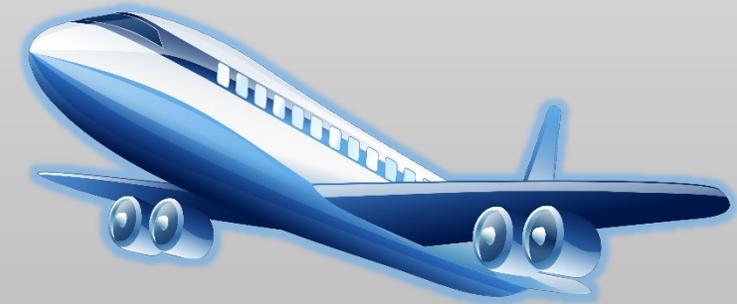
<https://moftp.mo.gov>

OriginalAssessment@stc.mo.gov

State Tax Commission Commercial Aircraft

State Tax Commission Commercial Aircraft

- “Commercial aircraft” is defined as an aircraft fully equipped for flight and of more than 3,000 pounds maximum gross take-off weight (Section 155.010 RSMo).
- There are two categories of commercial aircraft:
 - Commercial aircraft owned by others (CAOBO – account 120) and are **NOT** engaged in the carriage of persons or cargo for hire.
 - Commercial aircraft owned by airlines (CAOBA – account 130) and are engaged in the carriage persons or cargo for hire.
- The allocation to Missouri is based on total miles flown in Missouri to total system miles flown in the prior year (Section 155.040 RSMo).



Commercial Aircraft Owned By Airlines (CAOBA)

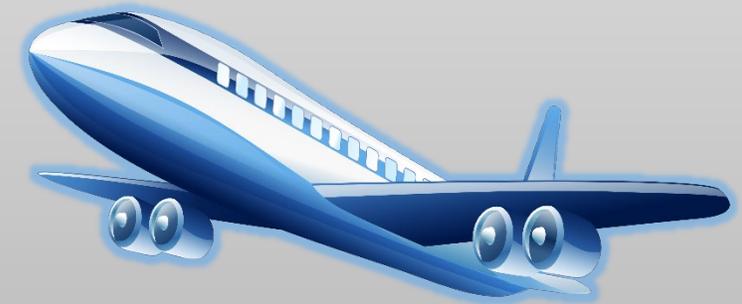
- CAOBA are required to be assessed by the State Tax Commission and must complete the following steps:
 - Submit a required Aggregate Statement of Taxable Property to the Original Assessment Section on or before May 1. This includes the Form 12 and associated schedules.
- CAOBA includes medical helicopters meeting the commercial aircraft definition.
- CAOBA Tax Situs
 - For CAOBA entities, the taxing situs is the location of arrivals and departures at airports and/or helicopter pads

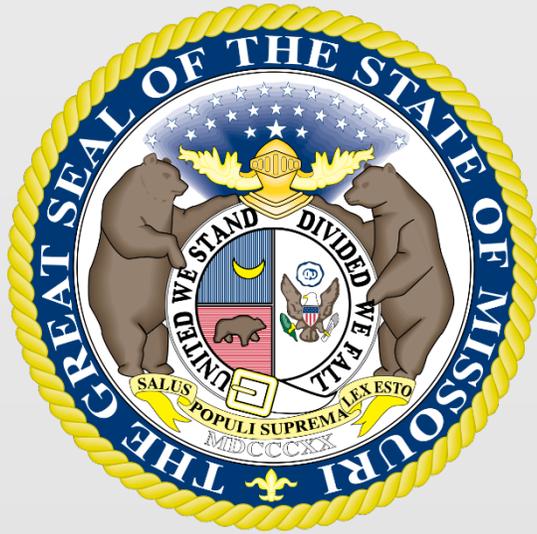
Commercial Aircraft Owned By Others (CAOBO)

- Filing CAOBO is not a requirement – CAOBO can file to be locally assessed or centrally assessed. If central assessment is chosen the following steps must be completed:
 - File a personal property declaration with the County Assessor by March 1 and submit a commercial aircraft claim with the County Assessor; and,
 - Submit a required Aggregate Statement of Taxable Property to the Original Assessment Section by May 1. This includes the Form 12 and associated schedules.
- CAOBO Tax Situs
 - Aircraft owned by individuals taxing situs is the county where the individual resides.
 - Aircraft owned by entities other than individuals taxing situs is the aircraft's airport location.
- By May 1 of each year, the county assessor shall provide the State Tax Commission (STC) with any information compiled from personal property lists filed with the assessor necessary for the STC to assess aircraft (RSMo. Section 155.040).

State Tax Commission Commercial Aircraft

- The current Federal Aviation Administration (FAA) aircraft list for each county in Missouri is available online on the State Tax Commission's website.
- The Original Assessment Section will provide additional aircraft information to the County Clerk after Certification of commercial aircraft, to identify tax situs.
- Taxing jurisdictions are not identified on the State Tax Commission's commercial aircraft certification.





State Tax Commission of Missouri
Original Assessment Outreach Training

<https://stc.mo.gov>

<https://moftp.mo.gov>

OriginalAssessment@stc.mo.gov

STC Website Navigation

Navigate to the Local Schedules

To navigate to the Local Schedules on the STC's website, select the tab for the "Assessor" section and then the "Local Schedules" link.

The screenshot displays the State Tax Commission website interface. At the top, the header includes the text "State of Missouri" and "State Tax Commission" in large font. To the right of the header are links for "MO.gov", "Find an Agency", "Online Services", and a search bar. Below the header is a navigation menu with tabs for "Home", "About", "File An Appeal", "Appeal Lookup", "FAQs", "Legal Decisions", and "Open Meetings".

The main content area is titled "Popular Topics" and features a horizontal row of five tabs: "Assessor", "Clerks", "Collectors", "Railroads & Utilities", and "Aircraft". A red arrow points to the "Assessor" tab. Below the "Assessor" tab, a list of links is displayed in three columns. A second red arrow points to the "Local Schedules" link in the first column.

Assessor	Clerks	Collectors	Railroads & Utilities	Aircraft
<ul style="list-style-type: none">• STC Appeals Open as of 03/04/2022• Commonly Used Forms• Local Schedules• FAA County Aircraft List• Educational Resources• 2015 Manufactured Home Recommended Cost			<ul style="list-style-type: none">• Contact Information• Assessor Directory• County Occupancy List• Certified Parcel Counts• County Ratios• Annual Report	<ul style="list-style-type: none">• Assessors' Manual• Livestock Values• Other Information Sources• Agricultural Land Productivity Values

Navigate to the Local Schedules

Local Schedules

The Locally Assessed Market Value and Property Schedules is sent by email to the contact on file for each centrally assessed company and must be returned to OriginalAssessment@stc.mo.gov.

2022 INSTRUCTIONS (Locally Assessed Property Schedules) Aggregate Statement of Taxable Property 

2022 Locally Assessed Market Value Schedules 

2022 Locally Assessed Property Schedules 

The Locally Assessed Market Value and Property Schedules for a new company may be requested from the Original Assessment Section of the Missouri State Tax Commission.

Navigate to the Educational Resources

To navigate to the Educational Resources on the STC's website, select the tab for the "Assessor" section, the "Clerks" section, or the "Railroad & Utilities" section and then the "Educational Resources" link.

The screenshot shows the State Tax Commission website. At the top, there is a navigation bar with the text "State of Missouri" and "State Tax Commission". Below this is a secondary navigation bar with links: "Home", "About", "File An Appeal", "Appeal Lookup", "FAQs", "Legal Decisions", and "Open Meetings".

The main content area is titled "Popular Topics" and features five tabs: "Assessor", "Clerks", "Collectors", "Railroads & Utilities", and "Aircraft". Each tab is marked with a red star. Below the tabs, there is a list of links organized into three columns:

- Assessor:**
 - STC Appeals Open as of 03/04/2022
 - Commonly Used Forms
 - Local Schedules
 - FAA County Aircraft List
 - Educational Resources
 - 2015 Manufactured Home Recommended Cost
- Railroads & Utilities:**
 - Contact Information
 - Assessor Directory
 - County Occupancy List
 - Certified Parcel Counts
 - County Ratios
 - Annual Report
- Assessors' Manual:**
 - Livestock Values
 - Other Information Sources
 - Agricultural Land Productivity Values

A red arrow points to the "Educational Resources" link in the Assessor column.

Navigate to the Educational Resources



Educational Resources

Administration Section Training

- [Form 11/11A Training](#)
- [2021 Assessor Elect Presentation](#)
- [2021 MSAA Conference – Commission Presentation](#)
- [2021 MSAA Conference – Assessor and STC Q&A Roundtable](#)

Assessment Brochures

- [Property Reassessment and Taxation](#)
- [Property Tax Appeals Before The STC of MO](#)

Legal Section Training Seminars

- [BOE Fundamentals](#)
- [Understanding the STC Appeal Process](#)
- [How to Defend an Appeal Before the STC](#)
- [How to Conduct an Appeal before the STC – Taxpayers, Assessors, or Attorneys](#)
- [2021 MSAA Conference – Personal Property Review/Discussion](#)

Original Assessment Section

- [Original Assessment Resource Manual for County Assessors and County Clerks](#)
- [Centrally Assessed Company Contacts](#)

Original Assessment Section Outreach Training

- [Outreach Training Videos](#)
- [Schedules, Deadlines, and Instructions](#)
- [File Transfer Protocol \(FTP\)](#) ★

Navigate to the File Transfer Protocol (FTP)

FTP Narrative
Chrome & Firefox



FTP Narrative
Internet Explorer & Edge

FTP Training Video
Internet Explorer & Edge



For assistance creating an account, contact Stacey Cowan, Appraisal Specialist, at 573-751-1708.

File Transfer Protocol (FTP)

File Transfer Protocol (FTP)

The File Transfer Protocol (FTP) is a standard network protocol used for the transfer of computer files between a client and server on a computer network. This allows submission of computer files to be transferred over the State of Missouri's secure network, rather than sending files over the internet via email or sending documents through paper mail.

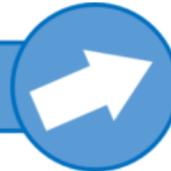
Benefits of FTP

As the Original Assessment Section incorporates FTP into daily business practices, we will achieve a more secure method of file transfer, while reducing time spent on sending, receiving, and sorting emails and paper mail and eliminating document printing costs. Additional benefits from utilizing FTP include automated tracking, dating, and archiving features. As a benefit to the company, FTP gives users the option to upload single files individually or to zip multiple files into a single zip file, allowing all documents to be sent at the same time versus sending several emails with multiple attachments. Boosting electronic transfers together using the FTP features, is a way to increase processing efficiencies by making documents available to multiple users and enabling a more effective communications network.

FTP Sign On

Click button below to Sign On to the FTP website.

FTP Sign On



FTP Instructional Narratives and FTP Training Video

The Original Assessment Section has created FTP instructional narratives and a video.

Click button below to view FTP Instructional Narratives per user's selected web browser or play FTP training video.

Navigate to the Company Resources

To navigate to the Company Resources on the STC's website, select the tab for the "Railroad & Utilities" section and then the "Industry" link.



The screenshot shows the State Tax Commission website. At the top, there is a navigation bar with the text "State of Missouri" and "State Tax Commission". To the right of the logo, there are links for "MO.gov", "Find an Agency", "Online Services", and a search box. Below the logo, there is a horizontal menu with tabs: "Home", "About", "File An Appeal", "Appeal Lookup", "FAQs", "Legal Decisions", and "Open Meetings". Below the menu, there is a section titled "Popular Topics" with a row of tabs: "Assessor", "Clerks", "Collectors", "Railroads & Utilities", and "Aircraft". A red star is placed over the "Railroads & Utilities" tab. Below the tabs, there is a list of links under the "Railroads & Utilities" section:

- Educational Resources
- Cost of Capital Studies
- Certifications
- (103) Electric Companies
- (104) Fluid Pipeline Companies
- (105) Natural Gas Pipeline Companies
- (106) Railroad Companies
- (107) Telecommunications (Fiber) Companies
- (108) Telecommunications (ILEC) Companies
- (109) Telecommunications (Cable) Companies

Navigate to Company Resources

(103) Electric Companies

(103) Electric Companies

The Aggregate Statement of Taxable Property is sent by email to the contact on file for each centrally assessed company and must be returned to OriginalAssessment@stc.mo.gov.

[2022 INSTRUCTIONS \(103\) Electric – Aggregate Statement of Taxable Property](#) 📄

[2022 \(103\) Aggregate Statement of Taxable Property Electric Company](#) 📧

[2022 Schedule 4 and Schedule 13](#) 📧

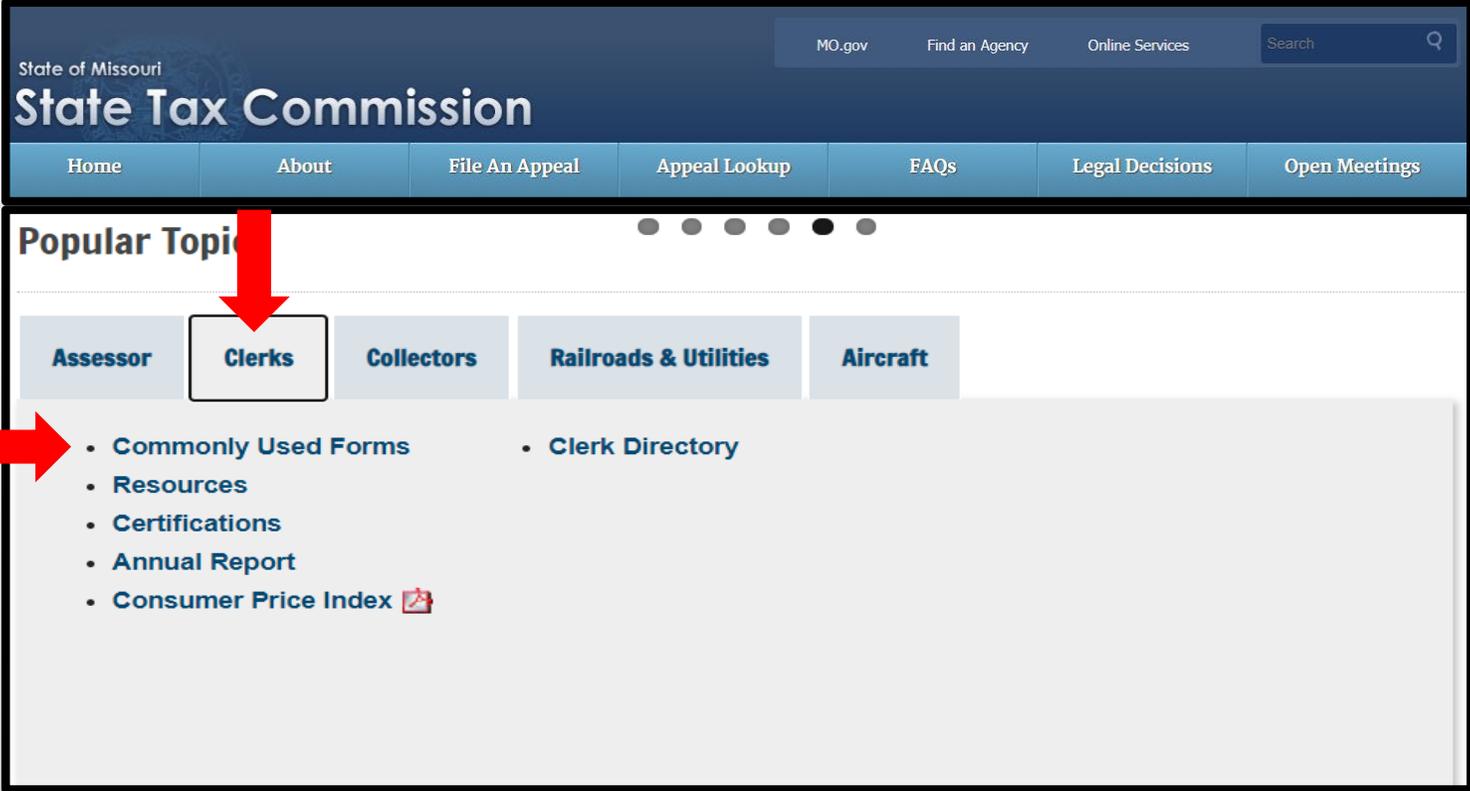
[2022 Electric Company Contact List](#) 📧

The Aggregate Statement of Taxable Property for a new company may be requested from the Original Assessment Section of the Missouri State Tax Commission.



Navigate to the Form 40

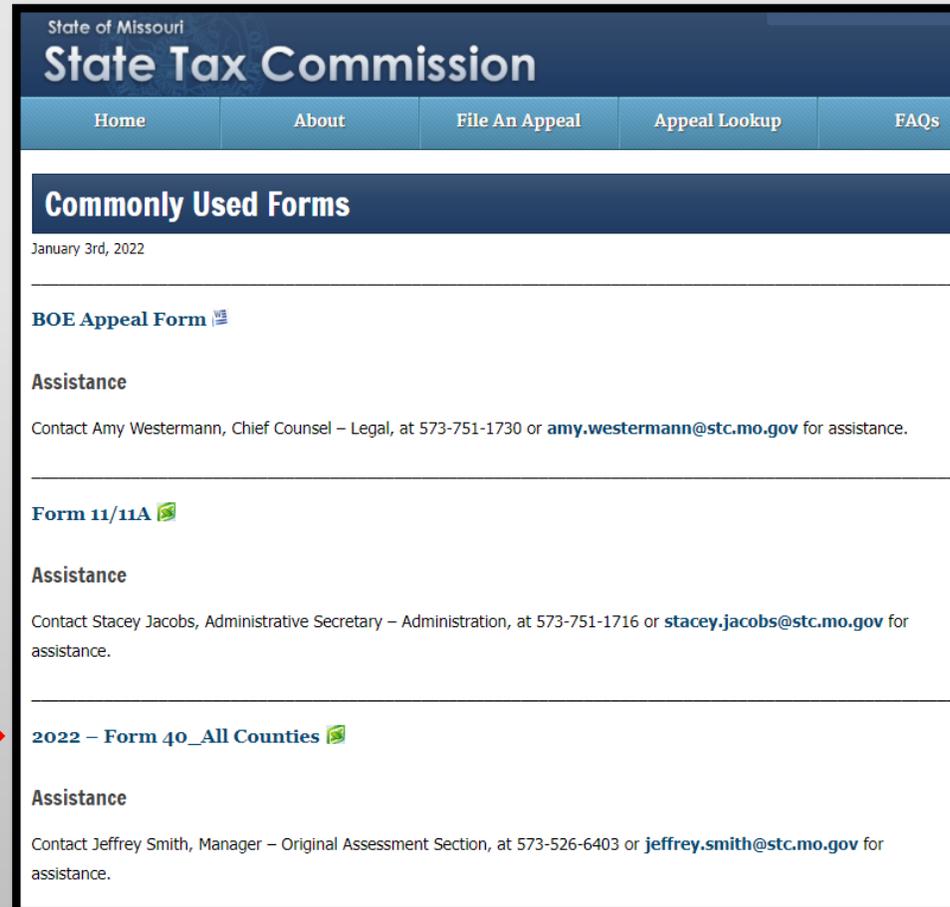
To navigate to the Certification on the STC's website, select the tab for the "Clerks" section and then the "Commonly Used Forms" link.



The screenshot displays the State Tax Commission website. At the top, the header includes "State of Missouri" and "State Tax Commission" with navigation links for "Home", "About", "File An Appeal", "Appeal Lookup", "FAQs", "Legal Decisions", and "Open Meetings". A search bar is located in the top right corner. Below the header, a "Popular Topics" section features a horizontal menu with tabs for "Assessor", "Clerks", "Collectors", "Railroads & Utilities", and "Aircraft". The "Clerks" tab is highlighted with a red arrow pointing down to it. Below the "Clerks" tab, a dropdown menu is visible, containing a list of links: "Commonly Used Forms", "Resources", "Certifications", "Annual Report", and "Consumer Price Index" (with a PDF icon). A red arrow points from the left to the "Commonly Used Forms" link.

Navigate to the Form 40

Under the “Commonly Used Forms” banner, select the “2022 – Form 40_All Counties” line (third section down from the top).



State of Missouri
State Tax Commission

Home About File An Appeal Appeal Lookup FAQs

Commonly Used Forms

January 3rd, 2022

BOE Appeal Form 

Assistance
Contact Amy Westermann, Chief Counsel – Legal, at 573-751-1730 or amy.westermann@stc.mo.gov for assistance.

Form 11/11A 

Assistance
Contact Stacey Jacobs, Administrative Secretary – Administration, at 573-751-1716 or stacey.jacobs@stc.mo.gov for assistance.

2022 – Form 40_All Counties 

Assistance
Contact Jeffrey Smith, Manager – Original Assessment Section, at 573-526-6403 or jeffrey.smith@stc.mo.gov for assistance.

Navigate to the Form 40

Download and open the “2022 – Form 40_All Counties” Excel workbook then select and save appropriate county worksheet.

	State Tax Commission of Missouri P.O. Box 146, Jefferson City, MO 65102-0146 (573) 751-2414 https://stc.mo.gov email: OriginalAssessment@stc.mo.gov					
Form 40						
Tax Year: 2022	Statement of Railroad and Utility Property					
Instructions						
<p>Form 40 – “Statement of Railroad and Utility Property” is used by the county clerk to certify the miles of line reported on each centrally assessed company’s Schedule 13, County Apportionment, and to certify the county’s locally assessed values of both the real “operating” property and personal “operating” property of centrally assessed companies whose values are apportioned by miles of line or number of subscribers.</p> <p>Form 40 and associated Schedule13s must be certified and submitted by the county clerk to the Original Assessment Section of the State Tax Commission (Commission) no later than May 15.</p> <p>The county clerk must ensure that they place an “X” in the Schedule 13 column to indicate that the centrally assessed company owning property or operating in the county provided a Schedule 13, if applicable, for their respective miles of line. A centrally assessed company may have locally assessed property and not have any Schedule 13 miles of line. A centrally assessed company may have Schedule 13 miles of line and not have any locally assessed properties.</p> <p>If necessary, delete any company that is no longer in the county and list any new company data. All centrally assessed companies will have a seven digit account number [beginning with 103 - 109] assigned by the Commission. Please contact the Commission’s Original Assessment Section at OriginalAssessment@stc.mo.gov or 573-751-2414 Option 3 for the account name and number of any new company or if other assistance is needed.</p> <p>Do not include locally assessed nonoperating property of a centrally assessed company and do not include locally assessed property of any utility that is not centrally assessed (i.e., natural gas local distribution utility, rural electric generation & transmission cooperative or distribution cooperative, investor owned water or sewer utility, municipal utility, or cable telephony company that is 100% Voice over Internet Protocol (VoIP)).</p> <p>The “Total <u>Real</u> Property” assessed value entered on Form 40 should reconcile with the total assessed value of Locally Assessed Real “Operating” Property for Centrally Assessed Railroad and Utility Companies (CARUC) entered by the county clerk on the back of Form11/11A – (Aggregate Abstract).</p>						
County: # 1	Adair					
Account	Account	Schedule 13	Locally Assessed Values			
			Real	Personal	Total	
001 - Adair		002 - Andrew	003 - Atchison	004 - Audrain	005 - Barry	006 - Barton



Navigate to the Certification

To navigate to the Certification on the STC's website, Select the tab for the "Clerks" section and then the "Certifications" link.

The screenshot displays the State Tax Commission website interface. At the top, the header includes the text "State of Missouri" and "State Tax Commission" in a large font. To the right of the header are links for "MO.gov", "Find an Agency", "Online Services", and a search bar. Below the header is a navigation menu with tabs for "Home", "About", "File An Appeal", "Appeal Lookup", "FAQs", "Legal Decisions", and "Open Meetings".

Underneath the navigation menu is a "Popular Topics" section. It features a horizontal row of tabs: "Assessor", "Clerks", "Collectors", "Railroads & Utilities", and "Aircraft". A red arrow points down to the "Clerks" tab, which is highlighted with a black border. Below this row is a list of links under the "Clerks" section:

- [Commonly Used Forms](#)
- [Resources](#)
- [Certifications](#)
- [Annual Report](#)
- [Consumer Price Index](#) 
- [Clerk Directory](#)

A second red arrow points horizontally from the left towards the "Certifications" link in the list.

Certification by Tax Year and by County

Under the “Certifications by Tax Year” banner, select the “Certifications by: County” link.



The screenshot shows the State of Missouri State Tax Commission website. The header includes the text "State of Missouri" and "State Tax Commission". Below the header is a navigation bar with four links: "Home", "About", "File An Appeal", and "FAQ's". The main content area features a dark blue banner with the text "Commercial Aircraft and Centrally Assessed Railroad and Utility Companies Certification Reports". Below this banner are social media sharing buttons for "Tweet" and "Like 0". A prominent orange banner reads "Certifications by Tax Year". Underneath this banner, there are two links: "Certifications by: Company" and "Certifications by: County". A red arrow points to the "County" link.

Searching by County and Tax Year

Under the “County Certifications” banner, select the current tax year from the “Tax Year” drop down menu, enter the county’s name or the county’s number in the “County” text box, and then select the “Search” button.



The screenshot shows a web interface titled "County Certifications" with a dark blue header. Below the header, a descriptive sentence reads: "This page accesses centrally assessed company certification of value reports for ad valorem taxes by county." The search area contains three main elements: a "Tax Year:" label followed by a dropdown menu showing "2022" with a downward arrow; a "County:" label followed by a yellow oval highlighting an empty text input field; and two buttons, "Search" and "Show All". A red arrow points to the "Tax Year:" dropdown, another red arrow points to the "Search" button, and a yellow oval highlights the "County:" text box.

Viewing the County Certification Report

Select the “View” link for the “County” entry to view the report.

County Certifications

This page accesses centrally assessed company certification of value reports for ad valorem taxes by county.

Tax Year: **County:**

	County	Type	Certification Date	Amendment
 View	Adair (1)	Centrally Assessed Railroad And Utility Companies	06/18/2022	YES
View	Adair (1)	Commercial Aircraft Owned By Airlines	06/13/2022	No

County Certification Report

You may “Save” the pdf document to your computer, or “Print” the report.



State Tax Commission of Missouri
 P.O. Box 146, Jefferson City, MO 65102-0146
 (573) 751-2414 <https://stc.mo.gov>
 email: OriginalAssessment@stc.mo.gov

Certification of Assessed Value

County Summary

Tax Year: 2022

County Number: 1

County Name: Adair



Navigate to the Taxing Jurisdictions by County and School Taxing Jurisdictions by County

To navigate to the Taxing Jurisdictions by County and School Taxing Jurisdictions by County on the STC's website, select the tab for the "Clerks" section and then the "Certifications" link.

The screenshot displays the State Tax Commission website interface. At the top, the header includes "State of Missouri" and "State Tax Commission" with a search bar. Below the header is a navigation menu with tabs: Home, About, File An Appeal, Appeal Lookup, FAQs, Legal Decisions, and Open Meetings. The "Popular Topics" section features a horizontal menu with tabs: Assessor, Clerks, Collectors, Railroads & Utilities, and Aircraft. A red arrow points to the "Clerks" tab, which is highlighted with a black border. Below the "Clerks" tab, a list of links is displayed, including "Commonly Used Forms", "Resources", "Certifications", "Annual Report", and "Consumer Price Index". A second red arrow points to the "Certifications" link in this list.

State of Missouri
MO.gov Find an Agency Online Services Search

State Tax Commission

Home About File An Appeal Appeal Lookup FAQs Legal Decisions Open Meetings

Popular Topics

Assessor **Clerks** Collectors Railroads & Utilities Aircraft

- Commonly Used Forms
- Resources
- **Certifications**
- Annual Report
- Consumer Price Index
- Clerk Directory

Navigate to the Taxing Jurisdictions by County and School Taxing Jurisdictions by County

Under the “Taxing Jurisdictions by County” banner, select the “Taxing Jurisdictions by County or School Taxing Jurisdictions by County” link(s).



The screenshot displays the Missouri State Tax Commission website. At the top, the text "State of Missouri" is visible on the left and "mo.gov" on the right. The main header reads "State Tax Commission". Below this is a navigation bar with four buttons: "Home", "About", "File An Appeal", and "FAQ's". A large dark blue banner contains the text "Commercial Aircraft and Centrally Assessed Railroad and Utility Companies Certification Reports". Below this banner is another dark blue banner with the text "Taxing Jurisdictions by County" in orange. Underneath, the text "Missouri State Tax Commission Taxing Jurisdictions by County" and "For Tax Year 2022" is displayed. At the bottom, there are two links: "Taxing Jurisdictions by County" and "School District Taxing Jurisdictions by County", both with small document icons. Two red arrows point to these links, one pointing right to the first link and one pointing left to the second link.

Navigate to the FAA County Aircraft List

To navigate to the FAA County Aircraft List on the STC’s website, select the tab for the “Assessor” section and then the “FAA County Aircraft List” link.

The screenshot shows the State Tax Commission website interface. At the top, there is a navigation bar with the text "State of Missouri" and "State Tax Commission". To the right of the logo are links for "MO.gov", "Find an Agency", "Online Services", and a search box. Below the logo is a horizontal menu with tabs: "Home", "About", "File An Appeal", "Appeal Lookup", "FAQs", "Legal Decisions", and "Open Meetings".

Below the menu is a "Popular Topics" section with a row of five tabs: "Assessor", "Clerks", "Collectors", "Railroads & Utilities", and "Aircraft". The "Assessor" tab is highlighted with a black border and a red arrow pointing to it from the left. Below the "Assessor" tab is a list of links:

- FAA County Aircraft List
- STC Appeals Open as of 03/04/2022
- Commonly Used Forms
- Local Schedules
- Educational Resources
- 2015 Manufactured Home Recommended Cost
- Contact Information
- Assessor Directory
- County Occupancy List
- Certified Parcel Counts
- County Ratios
- Annual Report
- Assessors' Manual
- Livestock Values
- Other Information Sources
- Agricultural Land Productivity Values

Navigate to the FAA County Aircraft List

Under the “FAA County Aircraft List” banner, select the “2022 FAA County Aircraft List” link.

FAA County Aircraft List

2022 FAA County Aircraft List  

Assistance

Contact Jeffrey Smith, Manager – Original Assessment Section, at 573-526-6403 or jeffrey.smith@stc.mo.gov for assistance.



For additional assistance contact:

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

State Tax Commission - Original Assessment