

State Tax Commission of Missouri
Administration

2023 STATE TAX COMMISSION TRAINING

Quarterly Reimbursement Form

Misty Frank, Lead Administrative Support Assistant

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Quarterly Reimbursement Form

- The Quarterly Reimbursement Form should be completed by the Clerk and submitted to the State Tax Commission on a quarterly basis.
- Quarters are based on the State's fiscal year

Quarter	Months	Due to STC
First Quarter	April – June	Due August 15 th -ish
Second Quarter	July – September	Due October 31 st
Third Quarter	October – December	Due January 31 st
Fourth Quarter	January – March	Due April 30 th

Quarterly Reimbursement Form

- The Quarterly Reimbursement workbook has been designed to make data entry easier. Utilizing the same workbook for the entire fiscal year will auto populate data across the multiple tabs of the workbook.
- The workbook contains the following tabs
 - Instructions
 - Reimbursable Expenses
 - Non-Reimbursable Expenses
 - April – June Data Entry
 - April – June Reimbursement
 - July – Sept Data Entry
 - July – Sept Reimbursement
 - Oct – Dec Data Entry
 - Oct – Dec Reimbursement
 - Jan – March Data Entry
 - Jan – March Reimbursement

Quarterly Reimbursement Form

- Once you have completed the April-June data entry tab, click on the April-June Reimbursement tab.
- In the upper left corner, select your county from the dropdown list. This will populate the correct parcel count and complete the proper calculations.
- Enter the total number of employees, not including the assessor on Row B.
- Enter any mileage and the county mileage reimbursement rate on Line 2.

MISSOURI STATE TAX COMMISSION QUARTERLY REIMBURSEMENT							
CERTIFIED COPY OF ASSESSING SALARIES, COSTS AND EXPENSES							
County -		<input type="text" value=""/>		Calendar Quarter -	April 2022	to	June 2022
<div style="border: 1px solid black; padding: 2px; color: red; font-size: small;"> Select the county from the dropdown box for the formulas to work </div>				COSTS			
<i>Complete Gray Highlighted Areas</i>							
NO. OF EMPLOYEES		SALARIES OF EMPLOYEES APPROVED IN ASSESSMENT MAINTENANCE PLAN			AMOUNT		
A.	1	Assessor			\$0.00	A.	
B.	<input type="text" value=""/>	Other Salaries (Assessor's staff, part time employees, temp agency, etc.)			\$0.00	B.	
C.	1	Employee Fringe Benefits, (FICA, Lagers, S.S., Health, Unemployment, Medicare, etc.)			\$0.00	C.	
OTHER COSTS AND EXPENSES APPROVED IN ASSESSMENT MAINTENANCE PLAN							
1	Expense and Equipment	Per Section 137.750, RSMo, cost and expenses which shall qualify for state reimbursement, but only if identified in the county maintenance plan and subsequently specifically approved by the state tax commission, shall include: salaries and benefits of data processing and legal personnel not directly employed by the assessor; computer software, hardware, and maintenance; any additional office space made necessary in order to carry out the county's maintenance plan; leased equipment; and aerial phtography.			\$0.00	1	
2	Mileage Expense Only	Number of Miles	<input type="text" value=""/>	@	<input type="text" value=""/>	County Mileage Rate	2

Quarterly Reimbursement Form

- Once all entry has been completed on the data entry tab and on the form itself, the Calculations section will automatically calculate Lines 1-6.
- This only works as long as the county is selected at the top of the form for the April – June Reimbursement tab.**

CALCULATIONS						
1. Maximum Amt Reimbursable	Parcel Rate	\$3.30	Parcel Count	#N/A	#N/A	1
2. Total Costs in Previous Periods	(current fiscal year)			\$0.00		2
3. Total Reimbursement in Previous Periods	(current fiscal year)			\$0.00		3
4. Total Costs This Period				\$0.00		4
5. Total Costs to Date				\$0.00		5
6. Total Reimbursement This Period					#N/A	6

Quarterly Reimbursement Form

- The form is ready for signatures from the county officials – Assessor, Presiding Commissioner/Chief Executive, Accounting Officer and Clerk.
- Electronic seal or scanned seals are allowable. The scanned seal must be visible on the scan to be accepted.
- A PDF digital signature, displayed here, is also accepted.

CERTIFICATION		
In accordance with Section 137.750 RSMo, we certify that the salaries, costs, and expenses listed herein were incurred during the		
Calendar quarter April 2022 to June 2022 for County for the purpose of maintaining		
equalized assessed valuations under the assessment and equalization maintenance plan approved by the State Tax Commission of Missouri		
Signature of Assessor	Signature of County Presiding Comm / Chief Executive	Signature of Accounting Officer / County Clerk
In testimony whereof, I have hereunto set my hand and affixed the Seal of County at office in		
	County, Missouri, this the	day of 20 22
(SEAL - electronic seal or a dusted embossed seal may be used and scanned with all signatures)	County of	State of Missouri
	Signature of Clerk of the County Commission	
I hereby certify that the above expenditures have been compared to the budget included in the assessment and equalization maintenance plan and that the expenditures claimed are in general and reasonable compliance with said approval plan.		
Signature of Commissioner, State Tax Commission of Missouri		
RETURN TO	STATE OF MISSOURI, ASSESSMENT REIMBURSEMENT PROGRAM	
	STC@STC.MO.GOV	

Stacey Jacobs Digitally signed by Stacey Jacobs
Date: 2022.07.26 12:15:20 -05'00'

Quarterly Reimbursement Form

- Once the form is completed, all signatures have been applied, and the seal has been applied/affixed, scan all supporting documentation to be submitted with the reimbursement form. Please scan the supporting documentation in the order it is entered on the data entry tab.
- Submit the form and supporting documentation to stc@stc.mo.gov. If the file is too large to send via email, you can submit via FTP (<https://moftp.mo.gov>) or break into multiple emails.
- If you have any questions regarding the form please contact our office.

Misty Frank

573-751-1735

Misty.Frank@stc.mo.gov

Quarterly Reimbursement Form

- Once the form has been audited and signed at the State Tax Commission, payment is processed.
- If adjustments were made to the reimbursement, these are recorded and notes are provided on the reimbursement form page when sent back to the county.
- After you have reviewed the notes, update the corresponding quarter to ensure the workbook is correct and ready for the next quarter.

1	Expense and Equipment	Per Section 137.750, RSMo, cost and expenses which shall qualify for state reimbursement, but only if identified in the county maintenance plan and subsequently specifically approved by the state tax commission, shall include: salaries and benefits of data processing and legal personnel not directly employed by the assessor; computer software, hardware, and maintenance; any additional office space made necessary in order to carry out the county's maintenance plan; leased equipment; and aerial photography.			16269.15	\$18,329.97	1		
2	Mileage Expense Only	Number of Miles	1,462	@	\$0.490	County Mileage Rate	\$716.38	2	
Total Costs					60270.84	\$62,331.66			
CALCULATIONS									
1.	Maximum Amt Reimbursable	Parcel Rate	\$3.30	Parcel Count	9835	#N/A	31795.50	#N/A	1
2.	Total Costs in Previous Periods	(current fiscal year)				\$0.00			2
3.	Total Reimbursement in Previous Periods	(current fiscal year)						\$0.00	3
4.	Total Costs This Period					60270.84	\$62,331.66		4
5.	Total Costs to Date					60270.84	\$62,331.66		5
6.	Total Reimbursement This Period					30,135.42		#N/A	6

Signature of Commissioner, State Tax Commission of Missouri	Gary Romine	Digitally signed by Gary Romine Date: 2022.08.16 11:03:52 -05'00'
RETURN TO	STATE OF MISSOURI, ASSESSMENT REIMBURSEMENT PROGRAM	RECEIVED By M.F. at 9:07 am, Aug 16, 2022
STC@STC.MO.GOV		

MO 869-1319 (Rev 06-2022)

****PLEASE SELECT YOUR COUNTY ON THE TOP LEFT OF THE FORM TO KEEP THE MATH ON THE BOTTOM POPULATING.**

Deducted 645.75 for future hotel stay
 Deducted 600 for future schooling
 Deducted 395.07 for future hotel
 Deducted 420 for future conference fee.
 please submit these charges after they have been attended.

REVIEWED
 By M.F. at 9:22 am, Aug 16, 2022

Quarterly Reimbursement Form Common Errors

- Counties forget to select their county from the dropdown list on the April – June Reimbursement form. This is necessary for the proper parcel count to display and for the Calculations to work correctly.
- Counties forget to update their workbook if adjustments were made by the STC. Not updating the previous quarter with the STC adjustments will have all remaining quarters miscalculating the reimbursement amount.
- Meal receipts must be itemized to be included in reimbursable expenses. Credit card receipts and per diems are not considered reimbursable.
- Future expenses are not allowed.
 - Examples: Assessors' Conference is in October, but the county paid for it in August/September. This cannot be reimbursed until the actual event has occurred; therefore, this expense should be on the October-December reimbursement.



MISSOURI STATE TAX COMMISSION QUARTERLY REIMBURSEMENT

CERTIFIED COPY OF ASSESSING SALARIES, COSTS AND EXPENSES

County - Use the drop down arrow to choose your county Calendar Quarter - April 2022 to June 2022

COSTS

Complete Gray Highlighted Areas

NO. OF EMPLOYEES	SALARIES OF EMPLOYEES APPROVED IN ASSESSMENT MAINTENANCE PLAN	AMOUNT
A. 1	Assessor	\$14,572.35
B. <input type="text"/>	Other Salaries (Assessor's staff, part time employees, temp agency, etc.)	\$54,063.60
C. 1	Employee Fringe Benefits, (FICA, Lagers, S.S., Health, Unemployment, Medicare, etc.)	\$34,967.32

OTHER COSTS AND EXPENSES APPROVED IN ASSESSMENT MAINTENANCE PLAN

1	Expense and Equipment	Per Section 137.750, RSMo, cost and expenses which shall qualify for state reimbursement, but only if identified in the county maintenance plan and subsequently specifically approved by the state tax commission, shall include: salaries and benefits of data processing and legal personnel not directly employed by the assessor; computer software, hardware, and maintenance; any additional office space made necessary in order to carry out the county's maintenance plan; leased equipment; and aerial phtography.	\$44,930.34
2	Mileage Expense Only	Number of Miles <input type="text"/> @ <input type="text"/> County Mileage Rate	
Total Costs			\$148,533.61

CALCULATIONS

1. Maximum Amt Reimbursable	Parcel Rate \$3.30	Parcel Count #N/A	#N/A
2. Total Costs in Previous Periods	(current fiscal year)	\$0.00	
3. Total Reimbursement in Previous Periods	(current fiscal year)	\$0.00	
4. Total Costs This Period		\$148,533.61	
5. Total Costs to Date		\$148,533.61	
6. Total Reimbursement This Period			#N/A

CERTIFICATION

In accordance with Section 137.750 RSMo, we certify that the salaries, costs, and expenses listed herein were incurred during the Calendar quarter April 2022 to June 2022 for County for the purpose of maintaining equalized assessed valuations under the assessment and equalization maintenance plan approved by the State Tax Commission of Missouri

Signature of Assessor Signature of County Presiding Comm / Chief Executive Signature of Accounting Officer / County Clerk

In testimony whereof, I have hereunto set my hand and affixed the Seal of County at office in County, Missouri, this the day of 20 22
 (SEAL - electronic seal or a dusted embossed seal may be used and scanned with all signatures) County of State of Missouri
 Signature of Clerk of the County Commission

I hereby certify that the above expenditures have been compared to the budget included in the assessment and equalization maintenance plan and that the expenditures claimed are in general and reasonable compliance with said approval plan.
 Signature of Commissioner, State Tax Commission of Missouri

RETURN TO STATE OF MISSOURI, ASSESSMENT REIMBURSEMENT PROGRAM
STC@STC.MO.GOV

MO 869-1319 (Rev 06-2022)

Pink box areas are ones you will fill out on the form, and signatures that will be needed to complete the form.

Yellow boxes are ones that will be filled in automatically for you IF you choose your county at the top left of the form.

April - June Data Entry Sheet

Line A	Line B	Line C	Line 1	
Assessor Salary	Other Salaries	Employee Fringe Benefits	Expense and Equipment	
\$14,572.35	\$54,063.60	\$34,967.32	\$44,930.34	TOTAL
14,572.35	54,063.60	583.41	93.60	
		900.00	4,667.50	
		1,629.16	73.36	
		14,959.26	2,294.16	
		1,688.00	316.80	
		106.47	225.00	
		2,234.01	24,224.34	
		2,935.77	220.01	
		59.64	901.87	
		9,757.84	74.19	
		113.76	114.51	
			11,725.00	