

State Tax Commission of Missouri
Administration

2025 STATE TAX COMMISSION TRAINING

Form 11 and Form 11A

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Form 11 & Form 11A

- **County assessors are required by statute to turn over the assessment book by July 1st each year.**
- **County clerks are required by statute to submit a Form 11 by July 20th each year.**
- **Upon adjournment of the Board of Equalization, county clerks are required to submit a Form 11A.**
- **Statutes allow for amendments to both Form 11 and Form 11A prior to December 31st of each year (STC prefers an amended Form 11A submission by December 15th-20th to capture changes from the BOE to end of year).**

Form 11 & Form 11A (Back)

- **Complete the back of the Form 11 or 11A FIRST**
- The information on the back of the Form 11 and 11A is used for reporting and auditing purposes.
- There are formulas that will auto-populate the county name throughout the entire spreadsheet, if entered on the Form 11 back tab first.
- Total fields in each section have formulas that will calculate the values.

Form 11 and Form 11A (Back)

- **New Construction** figures come from the assessor's assessment book. The clerk is responsible for adding the new construction from all locally assessed property of the centrally assessed companies. **Line 17 from the Schedule 14.**
- **TIF Incremental Finance Property** – only the amount of the TIF incremental increase is reported on the back of the Form 11 and Form 11A.

| Form 11 Back | |
|--|-------------------------------|
| REAL PROPERTY NEW CONSTRUCTION AND IMPROVEMENTS (NCI) | |
| New Construction & Improvements from local assessment book and any New Construction from locally assessed railroad and utilities if not included in the new construction figures from local assessment book: Real-New Construction from Centrally Assessed Railroad and Utility Companies (CARUC) on Schedules 14 Line 17. All of these values are also included on Lines 1, 2, 3, 6, 7 and 8 on the reverse side of this form and are entered below: | |
| Rural Land | Incorporated Town Lots |
| 1. Residential _____ | 6. Residential _____ |
| 2. Agricultural _____ | 7. Agricultural _____ |
| 3. Commercial _____ | 8. Commercial _____ |
| Total Rural Land _____ | Total Town Lots _____ |
| Total Real New Construction & Improvements _____ | |
| TAX INCREMENT FINANCE (TIF) PROPERTY (CHAPTER 99) | |
| Lines 1, 2, 3, 6, 7 and 8 on the front side of this form are to include the base value and incremental increase value of TIF property. Please report the incremental increase value only on the lines below: | |
| Rural Land | Incorporated Town Lots |
| 1. Residential _____ | 6. Residential _____ |
| 2. Agricultural _____ | 7. Agricultural _____ |
| 3. Commercial _____ | 8. Commercial _____ |
| Total Rural Land _____ | Total Town Lots _____ |
| Total Tax Increment Finance Property _____ | |

TIF Example: Base value = \$100 + incremental increase for 2023 of \$200. The amount entered in the TIF block is \$200 for that particular property. If the incremental increase for 2024 is \$150, the amount entered in the TIF block is \$350 for that particular property.

Form 11 and Form 11A (Back)

- Locally Assessed REAL OPERATING Property for Centrally Assessed Railroad and Utility Companies – includes all REAL OPERATING property from the Schedule 14, Line 4. This should also be the same number from the Form 40 total real property.

LOCALLY ASSESSED REAL "OPERATING" PROPERTY FOR CENTRALLY ASSESSED RAILROAD AND UTILITY COMPANIES (CARUC)
 Lines 1, 2, 3, 6, 7 and 8 on the front side of this form are to include the valuation of locally assessed REAL "OPERATING" property for Centrally Assessed Railroad and Utility Companies (CARUC). These values should match the locally assessed REAL "OPERATING" property values reported on the Form 40 submitted to the Original Assessment Section of the State Tax Commission. Please report the locally assessed REAL "OPERATING" CARUC property on the lines below. **ALL PERSONAL AND REAL OPERATING AND NON-OPERATING PROPERTY ARE REPORTED ON THE FRONT FOR THE FORM.**

Rural Land

1. Residential _____
 2. Agricultural _____
 3. Commercial _____
Total Rural Land _____

Incorporated Town Lots

6. Residential _____
 7. Agricultural _____
 8. Commercial _____
Total Town Lots _____

Total Locally Assessed Real Operating Railroad & Utility Property _____

| Account Number | Account Name | 13 | 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) |
|-------------------------------------|---|----|---|--|---|
| 1040004 | NuStar Pipeline Operating Partnership, LP | x | 60,800 | 1,000 | 61,800 |
| 1050014 | MoGas Pipeline, LLC | x | | | 0 |
| 1070022 | MCI Communications Services, LLC | x | | | 0 |
| 1070077 | Sho-Me Technologies, LLC | x | | | 0 |
| 1070086 | CenturyLink Communications, LLC | x | | | 0 |
| 1080035 | Steelville Telephone Exchange, Inc | x | | | 0 |
| 1080047 | Southwestern Bell Telephone Co-SwBT, P & L LP | x | | | 0 |
| 1080050 | Embarq Missouri, Inc | x | 2,320 | 12,840 | 15,160 |
| 1080051 | Spectra Communications Group, LLC | x | | | 0 |
| 1090016 | Fidelity Cablevision, LLC | x | | 37,120 | 37,120 |
| 1080049 | CenturyTel of Missouri | | | 6,780 | 6,780 |
| | | | | | 0 |
| Total From Supplemental Page | | | 0 | 0 | 0 |
| | | | Total Real Property | | 63,120 |
| | | | Total Personal Property | | 57,740 |
| | | | Total | | 120,860 |

Form 11 & Form 11A (Back)

- **Vehicles/HISTORICAL MOTOR VEHICLES (these blocks are a count of vehicles, not assessed values)** – the vehicles counts are provided by the assessor's assessment book. The Clerk is responsible for including vehicles from the locally assessed property of the centrally assessed companies. This can be found on **SCHEDULE 16**.
- Each of these block totals auto populate on lines 20 and 23 on the front, respectively.

| <u>VEHICLES</u> | |
|---|-------|
| Line 20 on the front side of this form includes the value of vehicles. Please report the number of each type of vehicle listed below: | |
| Automobiles | _____ |
| Trucks | _____ |
| Motorcycles | _____ |
| Buses | _____ |
| RV's | _____ |
| Boats | _____ |
| Airplanes | _____ |
| Trailers | _____ |
| CARUC (Railroad & Utility) | _____ |
| Other Vehicles | _____ |
| Total Number of Vehicles _____ * | |
| *The total number of vehicles shown on this line should match the number of assessments reported on Line 20 on the front side of this form. This total will automatically be entered on Line 20 on the front side of this form. Railroad and Utility (CARUC) vehicles should be included in the count above and the assessed value included on Line 20 on the front side of this form if they are NOT included in the assessment book turned over by the county assessor. Do not include count or assessed value for Commercial Aircraft Owned by Others (CAOBO) if they have filed for assessment by the Original Assessment Section of the State Tax Commission. | |
| <u>HISTORIC MOTOR VEHICLES, HISTORIC AIRCRAFT AND AIRCRAFT BUILT FROM A KIT</u> | |
| Line 23 on the front side of this form is the total value of historic motor vehicles, historic aircraft, and aircraft built from a kit. Historic motor vehicles are assessed at 5%. Please report the number of each type of historic personal property below: | |
| Historic Motor Vehicles | _____ |
| Historic Aircraft | _____ |
| Aircraft Built from a Kit | _____ |
| Total Number of Historic Vehicles and Aircraft _____ * | |
| *The total number of historic vehicles shown on this line should match the number of assessments reported on Line 23 on the front side of this form. This total will automatically be entered on Line 23 on the front side of this form. | |

Form 11 & Form 11A (Back)

- **Signature Block** – this should be completed by the county clerk. Ensure the box is checked which takes the place of the county clerk seal allowing for the acceptance of electronic submissions.
- Completing the Form 11 Back tab first will auto populate data throughout the workbook.

| | | | |
|--|--|----------------|--|
| <input type="checkbox"/> I do hereby certify that the foregoing is a true, complete, and correct abstract of the taxable property in the said county, taken from the Assessment Book for 2025. | | | |
| Enter your complete name, county name, and date as certification to this filing submission, attesting to the statement above. | | | |
| Full Name | | Title | |
| County Name | | Phone Number | |
| Date | | E-Mail Address | |

Form 11 & Form 11A (Front)


What goes on the FRONT of the Form 11 and 11A?

- ASSESSED VALUE FOR ALL LOCALLY ASSESSED TAXABLE PROPERTY
 - Inclusive of Rural Electric Cooperatives and Locally Assessed Railroad and Utility Property that is NOT valued by the State Tax Commission (both operating and non-operating property).
- TIF – Base and Incremental Increase
- Urban Redevelopment
- Enterprise Zone

What does NOT go on the front of the Form 11 and Form 11A?

- Centrally (State) Assessed Railroad and Utility Assessed Values
- Chapter 100 Assessed Values

Form 11 (Front)

|  STATE TAX COMMISSION OF MISSOURI AGGREGATE ABSTRACT (FORM 11) | Assessed valuation of locally assessed taxable property in _____ | County on the 1st day of January, 2025, as set out in the _____ | |
|--|--|---|--------------------------------------|
| | Assessment Book for the year 2025. (INCLUDE ALL LOCALLY ASSESSED PROPERTY FROM THE CENTRALLY ASSESSED RAILROAD AND UTILITY COMPANIES IF NOT ALREADY INCLUDED IN ASSESSMENT BOOK.) | | |
| | If amending form please check box. | | TRUE <input type="checkbox"/> |
| REAL PROPERTY | | NUMBER OF ASSESSMENTS | ASSESSED VALUATION |
| 1. Residential | | | |
| 2. Agricultural - Assessed Value of Vacant/Unused land is <input type="text"/> | | | |
| 3. Commercial | | | |
| 4. Forest Croplands - No. of acres @ \$3 <input type="text"/> ; No. of acres @ \$1 <input type="text"/> | | | |
| 5. TOTAL Assessed Valuation - Rural Land (Sum of lines 1-4) | | | |
| 6. Residential | | | |
| 7. Agricultural - Assessed Value of Vacant/Unused land is <input type="text"/> | | | |
| 8. Commercial | | | |
| 9. Forest Croplands - No. of acres @ \$3 <input type="text"/> ; No. of acres @ \$1 <input type="text"/> | | | |
| 10. TOTAL Assessed Valuation - Incorporated Town Lots (Sum of lines 6-9) | | | |
| 11. TOTAL Assessed Valuation - Real Property (Sum of lines 5 & 10) | | | |

- Real Property Total Assessments and Values – be sure to include the number of assessments for each subclass of property inclusive of railroad and utility property. Split between rural and incorporated town lots.

Residential

Agricultural

Commercial

Forest Cropland

Form 11 (Front)

| TANGIBLE PERSONAL PROPERTY | NUMBER OF UNITS | ASSESSED VALUATION |
|--|-----------------|--------------------|
| 12. Horses, Mares, Asses, Jennets, and Mules | | |
| 13. Cattle | | |
| 14. Hogs | | |
| 15. Sheep & Goats | | |
| 16. Poultry | | |
| 17. All Other Livestock | | |
| 18. TOTAL - Livestock (Assessed at 12%) (Sum of lines 12-17) | | |

- Personal Property Total Assessments and Values

Horses, Mares, Asses, Jennets, and Mules
Cattle
Hogs

Sheep & Goats
Poultry
All Other Livestock

Form 11 (Front)

| | | |
|--|--|--|
| 19. Farm Machinery (Assessed at 12%) | | |
| 20. Vehicles Including Recreational Vehicles | | |
| 21. Grain and Other Agricultural Crops (Assessed at 1/2 of 1%) | | |
| 22. Manufactured Homes Used as Dwelling Units (Assessed at 19%) | | |
| 23. Historic Motor Vehicles, Historic Aircraft, & Aircraft Built From Kit (Assessed at 5%) | | |
| 24. Pollution Control Tools & Equipment (Assessed at 25%) | | |
| 25. All Other Tangible Personal Property on Assessment Book | | |
| 26. TOTAL - All Other Personal Property (Sum of lines 19-25) | | |
| 27. TOTAL Locally Assessed Valuation - Tangible Personal Property (Sum of lines 18 & 26) | | |
| 28. TOTAL Locally Assessed Valuation - Taxable Property (Sum of lines 11 & 27) | | |
| THIS ABSTRACT MUST BE FORWARDED TO THE STATE TAX COMMISSION BY JULY 20. | | |

- Personal Property Total Assessments and Values
 - Farm Machinery
 - Vehicles (be sure to include assessed valuation from Locally Assessed Railroad and Utility Vehicles found on Schedule 16 or Schedule 14, Line 5, if not already included in assessor's assessment book.)
 - Grain and Other Agricultural Crops
 - Manufactured Homes (only personal property mobile homes)
 - Historical Motor Vehicles and Aircraft & Aircraft Built from Kit
 - Pollution Control Tools and Equipment
 - All Other Tangible (be sure to include business personal property from the Schedule 14, Lines 6, 7, 8, 9, and 10)

Form 11A (Back)

What changes on the back of the Form 11A from the Form 11?

- **New Construction** – the residential subclass for occupancy counties should be the only change (unless there is an error or an error corrected through the BOE).
- **TIF** – A TIF agreement expired.
- **Locally Assessed Real Operating Property** – the Form 40 has been amended.
- **Vehicles and Historic Motor Vehicles, Historical Aircraft, and Aircraft Built from a Kit** – counts should be updated, if there are any changes.

Form 11A (Front)

Form 11 assessed values auto populate in the first column of the Form 11A.

- If you amend the Form 11 after the Form 11A has been submitted, an amended Form 11A will also need to be submitted.
- Reminder – either form can be amended until December 31st. No forms can be accepted after December 31st of that year.

Form 11A (Front)



STATE TAX COMMISSION OF MISSOURI
AGGREGATE ABSTRACT
 (FORM 11A)

County assessed valuation report for return to the State Tax Commission after adjournment of the County Board of Equalization in
 County for the year 2025.

If amending form please check box. ☐

| REAL PROPERTY | Valuation Reported on Form 11 | Valuation Added by Board of Equalization | Valuation Deducted by Board of Equalization <small>(Enter as a negative figure)</small> | Other Valuation Changes <small>(Enter as a negative or positive figure)</small> | Number of Assessments | Assessed Valuation |
|---|----------------------------------|---|---|--|--------------------------|--------------------|
| 1. Residential | | | | | | |
| 2. Agricultural - Assessed Value of Vacant/Unused land is <input type="text"/> | | | | | | |
| 3. Commercial | | | | | | |
| 4. Forest Croplands - No. of acres @ \$3 <input type="text"/> No. of acres @ \$1 <input type="text"/> | | | | | | |
| 5. TOTAL Assessed Valuation - Rural Land (Sum of lines 1-4) | | | | | | |
| 6. Residential | | | | | | |
| 7. Agricultural - Assessed Value of Vacant/Unused land is <input type="text"/> | | | | | | |
| 8. Commercial | | | | | | |
| 9. Forest Croplands - No. of acres @ \$3 <input type="text"/> No. of acres @ \$1 <input type="text"/> | | | | | | |
| 10. TOTAL Assessed Valuation - Incorporated Town Lots (Sum of lines 6-9) | | | | | | |
| 11. TOTAL Assessed Valuation - Real Property (Sum of lines 5 & 10) | | | | | | |

This column
is auto
populated
from the Form
11 Front tab.

Valuation
Added by
BOE – enter
positive
values in this
column.

Valuation
Deducted by
BOE – enter
negative
values in this
column.

Other
Valuation
Changes –
enter positive
or negative
values in this
column.

Form 11A (Front)

| TANGIBLE PERSONAL PROPERTY | | | | | | |
|--|--|--|--|--|--|--|
| 12. Horses, Mares, Asses, Jennets, and Mules | | | | | | |
| 13. Cattle | | | | | | |
| 14. Hogs | | | | | | |
| 15. Sheep & Goats | | | | | | |
| 16. Poultry | | | | | | |
| 17. All Other Livestock | | | | | | |
| 18. TOTAL - Livestock (Assessed at 12%) (Sum of lines 12-17) | | | | | | |
| 19. Farm Machinery (Assessed at 12%) | | | | | | |
| 20. Vehicles Including Recreational Vehicles | | | | | | |
| 21. Grain and Other Agricultural Crops (Assessed at 1/2 of 1%) | | | | | | |
| 22. Manufactured Homes Used as Dwelling Units (Assessed at 19%) | | | | | | |
| 23. Historic Motor Vehicles, Historic Aircraft, & Aircraft Built From Kit (Assessed at 5%) | | | | | | |
| 24. Pollution control Tools & Equipment (Assessed at 25%) | | | | | | |
| 25. All Other Tangible Personal Property on Assessment Book | | | | | | |
| 26. TOTAL - All Other Personal Property (Sum of lines 19-25) | | | | | | |
| 27. TOTAL Locally Assessed Valuation - Tangible Personal Property (Sum of lines 18 & 26) | | | | | | |
| 28. TOTAL Locally Assessed Valuation - Taxable Property (Sum of lines 11 & 27) | | | | | | |

Chapter 100 Report

- Chapter 100 assessed value is not included on the Form 11 and Form 11A.
- Schools are allowed to utilize the Chapter 100 assessed valuation to increase their bonding capacity.
 - Schools are allowed to bond up to 15% of their district's taxable tangible property.
- If the county assessor does not provide the information, please submit the document with a zero and indicate the assessed values were not provided.



State Tax Commission of Missouri

Chapter 100 Report

County assessed valuation report for return to the State Tax Commission after adjournment of the

County Board of Equalization in 0 County for the year 2025.

Purpose of Information:

Section 100.059, RSMo states that for purposes of determining the limitation of indebtedness of local government pursuant to Section 26 (b), Article VI, Constitution of Missouri, the current equalized assessed value of the property in an area selected for redevelopment attributable to the increase above the total initial equalized assessed valuation shall be included in the value of taxable tangible property as shown on the last completed assessment for state or county purposes. Additionally, the county assessor shall include the current assessed value of all property within the school district, community college district, or city in the aggregate valuation of assessed property entered upon the assessor's book and verified pursuant to Section 137.245, RSMo and such value shall be utilized for the purpose of the debt limitation on local government pursuant to Section 26(b), Article VI, Constitution of Missouri. This section of the statute is only applicable if the plan for the project is approved after August 28, 2003.

Assessed Valuation of all Chapter 100 Property for tax year 2025: \$

☐ I do hereby certify that the foregoing is a true, complete, and correct abstract of the taxable property in the said county, take from the Assessment Book for 2025.

Enter your complete name, county name, and date as certification to this filing submission, attesting to the statement above.

| | |
|-------------|---|
| Full Name | 0 |
| Title | 0 |
| County Name | 0 |
| Date | |

Submission of the Aggregate Abstract Form 11, Form 11A, and Chapter 100 Report

- Print/save the forms in PDF format for electronic submission to the State Tax Commission.
- Email forms to stc@stc.mo.gov.
- Contact the Administrative Secretary for county specific questions.
Stacey Jacobs
573-751-1716
Stacey.Jacobs@stc.mo.gov

Assessed Valuations

- Why it is important to keep locally assessed and centrally assessed valuations separate?
 - When the STC compiles the annual report data at the end of each calendar year...
 - the locally assessed valuations are pulled from the Form 11A submitted by the counties (top section)
 - the centrally assessed valuations are pulled from the Original Assessment program (bottom section)
- These are combined to provide a total county assessed valuation.

State Tax Commission Annual Report - 2022

Bollinger County

County Number: 9

| | |
|--|--------------------|
| 1. Residential | 70,083,310 |
| 2. Agricultural | 9,805,480 |
| 3. Commercial | 13,705,770 |
| 4. Forest Croplands | 0 |
| 5. Total Assessed Valuation - Rural Land (Lines 1 - 4) | 93,594,560 |
| 6. Residential | 8,461,780 |
| 7. Agricultural | 26,300 |
| 8. Commercial | 7,208,280 |
| 9. Forest Croplands | 0 |
| 10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9) | 15,696,360 |
| 11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10) | 109,290,920 |
| 12. Horses, Mares, Geldings, Asses, Jennets and Mules | 3,160 |
| 13. Cattle | 818,050 |
| 14. Hogs | 1,812 |
| 15. Sheep and Goats | 4,884 |
| 16. Poultry | 12,597 |
| 17. All Other Livestock | 150 |
| 18. Total Assessed Valuation - Livestock (Lines 12 - 17) | 840,653 |
| 19. Farm Machinery | 3,955,220 |
| 20. Vehicles Including Recreational Vehicles | 42,542,182 |
| 21. Grain and Other Agricultural Crops | 0 |
| 22. Manufactured Homes Used as Dwelling Units | 645,150 |
| 23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits | 0 |
| 24. Pollution Control Tools and Equipment | 0 |
| 25. All Other Tangible Personal Property | 3,660,670 |
| 26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25) | 50,803,222 |
| 27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26) | 51,643,875 |
| 28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27) | 160,934,795 |

| | Centrally Assessed Company | Commercial Real Property | Personal Property | Total Assessed Value |
|--|--|--------------------------|-------------------|----------------------|
| 1. | Union Electric Company dba Ameren Missouri | 1,868,869 | 171,007 | 2,039,876 |
| 2. | Permian Express Partners, LLC | 116,656 | 513 | 117,169 |
| 3. | Natural Gas Pipeline Company of America, LLC | 2,533,298 | 1,290,935 | 3,824,233 |
| 4. | GoSEMO, LLC | 68,023 | 1,057 | 69,080 |
| 5. | Sho-Me Technologies, LLC | 242,923 | 106,190 | 349,113 |
| 6. | Southwestern Bell Telephone Co-SWB, P & L LP | 797,731 | 828,315 | 1,626,046 |
| 7. | Windstream Missouri, Inc | 47,079 | 6,416 | 53,495 |
| TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES | | 5,674,579 | 2,404,433 | 8,079,012 |
| TOTAL ASSESSED VALUATION FOR COUNTY | | | | 169,013,807 |

Utilization of the Form 11 and Form 11A Information

- **Missouri Association of Counties** - Used for classification of counties, appropriation of membership dues, etc.
- **County Employee's Retirement Fund** – Utilizes the data for auditing functions
- **Legislative Oversight Division and Senate Research** – Legislative utilizes for proposed legislation
- **University of Missouri** – Statistical information on web site
- **Department of Elementary and Secondary Education** – Utilizes the data as an audit function to compare with December 31st assessed valuations submitted by each County Clerk
- **State Auditor's Office** – Official classification of counties
- **Secretary of State's Office** - Publish in the Missouri Roster
- **Missouri State Library** - Statistical data

Utilization of the Form 11 and Form 11A Information

Department of Revenue

- **County Aid Road Trust (CART) Funds** – As mandated by Article IV, Section 30(a).1, Missouri Constitution (as amended 1979)
- Approximately \$110 million annually are disbursed to the counties
- CART Funds are apportioned on the basis of two factors
 - Half of the funds are credited on the ratio a county's road mileage bears to the total county road mileage in the unincorporated areas of the state (MoDOT)
 - Half of the funds are credited on the ratio that county rural land valuation bears to the rural land valuation of the entire state (STC's final reported assessed valuations)

Common Issues for 2024

- Be sure to include the locally assessed railroad and utility property on both the front and back of the Form 11/11A. Use the Schedule 14 as a check list for each company. Every number on that form belongs on the Form 11/11A.
- Include new construction on the back of the form from the locally assessed railroad and utility property. You can find this on Schedule 14, Line 17. The breakdown for rural or incorporated town lots will be included on the supporting forms and schedules.
- Locally Assessed Real Operating Property should match the Form 40. Review the Form 40 and supporting documentation when completing this block. This is over 50% of my contact to correct with clerks.
- Include vehicle counts and assessments from the locally assessed railroad and utility property. Schedule 16 provides the count and assessed valuation for vehicles.
- Keep data entry consistent. Example – if heavy machinery was included in Line 25 (all other tangible personal property), don't move it to Farm Machinery (Line 19).

Form 11/11A Training Handouts/Instructions

The most common issue the Clerk seems to encounter is how to incorporate the local property from the Centrally Assessed Companies into the Form 11/11A forms. These handouts were provided during training to hopefully assist county Clerks and/or their staff include the local property from the Centrally Assessed Companies to the Form 11/11A.

Attached are three sets of forms:

- Step 1 – Schedule 14 and supporting schedules for forms
- Step 2 – Sample report from an Assessor's office to the Clerk of the assessment role
- Step 3 – Form 11/11A forms

When assisting county clerks with their Form 11/11A, here are the steps I utilize to capture all of the information on the Form 11/11A.

- Step 1 – gather all of the local property forms for the centrally assessed companies (Schedule 14 and supporting schedules/forms) for each company in your county. I utilize the Schedule 14 as a checklist, every row that has valuation on the Schedule 14 belongs on the Form 11.
- Step 2 – I add the valuations and counts from the Schedule 14 and supporting documentation to the appropriate line on the Assessor's Report.

Example utilizing the sample Schedule 14 attached:

- Line 1 (circled in blue) – REAL Operating Property has a valuation of \$9,800.
 - You need to go to the supporting Schedule 15OP and see where the property is located (rural vs town lots and commercial, agricultural, or residential). For this sample company there are three (3) parcels and all of them are commercial located in the rural lots. You can see this circled in blue on the Schedule 15OP. This means that you will add \$9,800 assessed valuation to the Commercial Rural line and add 3 parcels to the number of assessments on the Assessor's report. You can see these numbers circled in blue on the Step 2 report.
- Line 2 – no data on the sample company, but the same steps would be repeated for Line 1 utilizing the supporting schedule.
- Line 3 (circled in blue) – CWIP has a valuation of \$25,164.
 - You need to go to the supporting CWIP Real schedule and see where the property is located (rural vs. town lots and commercial, agricultural, or residential). For this sample company there are two (2) parcels and all of them are commercial located in the rural lots. You can see this circled in blue on the CWIP Real schedule. This means that you will add \$25,164 assessed valuation to the Commercial Rural line and add 2 parcels to the number of assessments on the Assessor's report. You can see these numbers circled in blue on the Step 2 report.
- Line 5 (circled in orange) – MO DOR Registered Transportation Equipment has a valuation of \$30,832.
 - You will go to the supporting Schedule 16 and see the registered transportation equipment is located. For this sample company, there are five (5) vehicles. This means you will add \$30,832 assessed valuation to the vehicle line on the Assessor's report. You will also add the 5 vehicles to the count, but keep as a separate count as the back of the Form 11 has a specific field to report vehicles from the railroad and utility companies. This is circled in orange on the Step 2 report.

- Lines 6 – 10 (circled in green) – the remaining operating personal property has a valuation of \$994,849.
 - You will need to review the supporting Tangible Personal Property schedule to obtain a count for the number of assessments. For this sample company there are six (6) pieces of personal property. This means you will add \$994,849 assessed valuation to the All Other Tangible Personal Property line and add 6 counts to the number of assessments on the Assessor's report. You can see these numbers are circled in green on the Step 2 report.
 - Line 13 (circled in blue) – Total REAL Nonoperating Property has a valuation of \$35,900.
 - You need to go to the supporting Schedule 15NP and see where the property is located (rural vs town lots and commercial, agricultural, or residential). For this sample company there are five (5) parcels and all of them are commercial located in the rural lots. You can see this circled in blue on the Schedule 15NP. This means that you will add \$35,900 assessed valuation to the Commercial Rural line and add 5 parcels to the number of assessments on the Assessor's report. You can see these numbers circled in blue on the Step 2 report.
 - Line 14 – no data on the sample company, but the same steps would be repeated for Lines 6 - 10 utilizing the supporting schedule.
 - Line 17 (circled in pink) – New Constructions and Improvements for Real Property does not have any valuation for the sample company. However, if there is data in the field, you would need to go to the supporting schedule to see where the property is located (rural vs town lots and commercial, agricultural, or residential). This means that you will add this valuation to the Assessor's new construction report in the property subclass (commercial, agricultural, and residential for the rural or town lots).
- Repeat for every company using the Schedule 14 as a check list.
 - Once you have all of the company information recorded on the Assessor's report, you are ready to complete the Form 11. You will add the Assessor's valuation and the local property from the Centrally Assessed forms to get a total assessed valuation for each line. You will enter the number of assessments and the assessed valuation in the corresponding field on the Form 11, Step 3 in the attached report. I have color coded the lines on the Form 11 where this data belongs utilizing the sample Schedule 14 (Step 1) and the sample Assessor's Report (Step 2).

| 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: | | ACCOUNT NUMBER: | | |
| ABC Company, Inc. | | 1070108 | | |
| COUNTY NAME: | | COUNTY NUMBER: | | |
| St. Louis City | | 115 | | |
| 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) | 168,959 | 30,700 | 9,800 |
| 2 | CWIP LAND (Complete Schedule 15OP) | | | |
| 3 | CWIP (Complete CWIP REAL) | 76,253 | 75,491 | 25,164 |
| 4 | Total REAL Operating Property (Sum of Line 1 through Line 3) | 245,212 | 106,191 | 34,964 |
| TANGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration) | | | | |
| 5 | MO DOR Registered Transportation Equipment (Complete Schedule 16) | 128,466 | 92,497 | 30,832 |
| 6 | Office Furniture, Office Fixtures and Office Equipment | 80,862 | 64,689 | 21,563 |
| 7 | Information Systems (Computers and Peripheral Equipment) | 1,780,501 | 1,424,401 | 474,800 |
| 8 | Materials and Supplies | 1,545,678 | 1,236,542 | 412,181 |
| 9 | Other TANGIBLE PERSONAL Property | 323,644 | 258,915 | 86,305 |
| 10 | CWIP PERSONAL | | | |
| 11 | Total TANGIBLE PERSONAL Operating Property (Sum of Line 5 through Line 10) | 3,859,151 | 3,077,044 | 1,025,681 |
| 12 | Total Operating Property (Sum of Line 4 and Line 11) | 4,104,363 | 3,183,235 | 1,060,645 |
| ----- NONOPERATING PROPERTY: ----- | | | | |
| 13 | Total REAL Nonoperating Property (Complete Schedule 15NP and / or CWIP REAL) | 125,590 | 112,200 | 35,900 |
| 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) | 125,590 | 112,200 | 35,900 |
| ----- TOTAL COUNTY PROPERTY: ----- | | | | |
| 16 | Total Operating and Nonoperating Property (Sum of Line 12 and Line 15) | 4,229,953 | 3,295,435 | 1,096,545 |
| 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: | Filing Submitted by: <input checked="" type="checkbox"/> Company <input type="checkbox"/> Assessor | | |
| 20 | Filing Tracker: | Date Block: | | |
| | <input checked="" type="checkbox"/> Original Submission <input type="checkbox"/> Resubmission Number: | | Date Submitted: | |

| | | | | | | | | | | | |
|---|--|---------------------------------------|-----------------------|---|------------------|-------------------------|------------------|------------|------------|------------|--------------------|
| STATE TAX COMMISSION OF MISSOURI | | | | TAX YEAR | | | | | | | |
| SCHEDULE 150P | | | | 2023 | | | | | | | |
| 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 and 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: 1070108 | | | | | | | |
| COMPANY NAME: ABC Company, Inc. | | | | COUNTY NUMBER: 115 | | | | | | | |
| COUNTY NAME: St. Louis City | | | | REAL Operating Property | | | | | | | |
| | | | | TO BE COMPLETED BY ASSESSOR | | | | | | | |
| LINE NO. | UNIFORM PARCEL NUMBER OR LEGAL DESCRIPTION (a) | BUILDINGS, IMPROVEMENTS, AND LAND (b) | COMPANY'S ACCOUNT (c) | 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 | 210 N Tucker, St. Louis | Building | 731 | 136,708 | 11,600 | COM 3,700 AGR RES | 3,700 | 3,700 | | | 3,700 |
| 2 | 900 Walnut St. St. Louis | Building | 731 | 26,251 | 16,300 | COM 5,200 AGR RES | 5,200 | 5,200 | | | 5,200 |
| 3 | 901 Walnut St. St. Louis | Building | 731 | 6,000 | 2,800 | COM 900 AGR RES | 900 | 900 | | | 900 |
| 4 | | | | | | | | | | | |
| 5 | | | | | | | | | | | |
| 6 | Total: Sheet | 1 | | 168,959 | 30,700 | | 9,800 | 9,800 | | | 9,800 |
| 7 | Total: Sheet 1 through Sheet | 1 | | 168,959 | 30,700 | | 9,800 | 9,800 | | | 9,800 |

| | | | | | | | | | | | |
|---|--|---|------------------------|------|---|-------------------------------------|--------------------------|---------------|-----------------------------|--|--|
| STATE TAX COMMISSION OF MISSOURI | | | | | | | | | | TAX YEAR | |
| Schedule 16 | | | | | | | | | | 2023 | |
| 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 5 and Line 14 | | | | | | | | | | | |
| <input type="checkbox"/> Original Cost: Unknown | | | | | | | | | | <input type="checkbox"/> Schedule 14 Page 1, Line 14 | |
| <input checked="" type="checkbox"/> Original Cost: Unknown | | | | | | | | | | <input checked="" type="checkbox"/> Schedule 14 Page 1, Line 5 | |
| COMPANY NAME: ABC Company, Inc. | | | | | Vehicles, Trailers, Boats, and Motors Requiring Registration by the Missouri Department of Revenue (MO DOR) | | | | | ACCOUNT NUMBER: 1070108 | |
| COUNTY NAME: St. Louis City | | | | | | | | | | COUNTY NUMBER: 115 | |
| LINE NO. | LOCATION OF PROPERTY (GROUP BY LOCATION) | CAPACITY, TONNAGE, AXLES, OR PASSENGERS | COMPANY'S VEHICLE CODE | YEAR | MAKE AND MODEL AND DESCRIPTION | VEHICLE IDENTIFICATION NUMBER (VIN) | LEASED OR OWNED (L or O) | ORIGINAL COST | TO BE COMPLETED BY ASSESSOR | | |
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | MARKET VALUE | ASSESSED VALUE | |
| | | | | | | | | | (i) | (j) | |
| 1 | St Louis | 4 | 19-17 | 2019 | Ford Escape | 1FMCU9GD7KUA94013 | o | 28,898 | 20,807 | 6,936 | |
| 2 | St Louis | 4 | 19-18 | 2019 | Ford Escape | 1FMCU9GD2KUA93819 | o | 27,357 | 19,697 | 6,566 | |
| 3 | St Louis | 4 | 19-24 | 2019 | Ford Escape | 1FMCU9GD5KUA94348 | o | 24,773 | 17,837 | 5,946 | |
| 4 | St Louis | 4 | 20-1 | 2020 | Ford Escape | 1FMCU9F63LUA08085 | o | 28,851 | 20,773 | 6,924 | |
| 5 | St Louis | 4 | 23GXB9 | 2020 | Chevy Equinox | 2GNAX5EV3L6237005 | o | 18,587 | 13,383 | 4,461 | |
| 6 | | | | | | | | | | | |
| 7 | | | | | | | | | | | |
| 8 | | | | | | | | | | | |
| 9 | | | | | | | | | | | |
| 10 | | | | | | | | | | | |
| 11 | Total Sheet | | | | | | 1 | 128,466 | 92,497 | 30,832 | |
| 12 | Total Sheet 1 through Sheet | | | | | | 1 | 128,466 | 92,497 | 30,832 | |

| | | | | | | | | | | | |
|---|--|---------------------------------------|-----------------------|--|------------------|--------------------------|--------------------------|------------|------------|------------|--------------------|
| STATE TAX COMMISSION OF MISSOURI | | | | TAX YEAR | | | | | | | |
| CWIP REAL | | | | 2023 | | | | | | | |
| 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 and 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: | | CWIP REAL | | ACCOUNT NUMBER: | | 1070108 | | | | | |
| ABC Company, Inc. | | (Construction Work in Progress) | | COUNTY NUMBER: | | 115 | | | | | |
| COUNTY NAME: | | [Does not include CWIP LAND] | | | | | | | | | |
| St. Louis City | | | | | | | | | | | |
| | | | | TO BE COMPLETED BY ASSESSOR | | | | | | | |
| LINE NO. | UNIFORM PARCEL NUMBER OR LEGAL DESCRIPTION (a) | BUILDINGS, IMPROVEMENTS, AND LAND (b) | COMPANY'S ACCOUNT (c) | 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 | 210 N Tucker, St. Louis | Improvement | | 4,220 | 4,178 | COM 1,393 AGR RES | COM 1,393 AGR RES | 1,393 | | | 1,393 |
| 2 | 900 Walnut St. St. Louis | Improvement | | 72,033 | 71,313 | COM 23,771 AGR RES | COM 23,771 AGR RES | 23,771 | | | 23,771 |
| 3 | | | | | | COM AGR RES | COM AGR RES | | | | |
| 4 | | | | | | COM AGR RES | COM AGR RES | | | | |
| 5 | | | | | | COM AGR RES | COM AGR RES | | | | |
| 6 | Total: Sheet | 1 | | 76,253 | 75,491 | | | 25,164 | | | 25,164 |
| 7 | Total: Sheet 1 through Sheet | 1 | | 76,253 | 75,491 | | | 25,164 | | | 25,164 |

| STATE TAX COMMISSION OF MISSOURI | | | | | | | | | | TAX YEAR | |
|---|---|----------------------|--------------------------|--|------------------------|---|---------------------------------|----------------------------|-----------------------------|---|---------|
| TANGIBLE PERSONAL Property | | | | | | | | | | 2023 | |
| 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 6, Line 7, Line 8, Line 9, Line 10, and Line 14 | | | | | | | | | | | |
| <input type="checkbox"/> Original Cost: Unknown | | | | | | | | | | <input type="checkbox"/> Schedule 14 Page 1, Line 14 | |
| <input type="checkbox"/> Year Acquired: First Prior Year Assignment | | | | | | | | | | <input type="checkbox"/> Year Acquired: First Prior Year Assignment | |
| COMPANY NAME: ABC Company, Inc. | | | | TANGIBLE PERSONAL Property Declaration: | | | | ACCOUNT NUMBER: 1070108 | | | |
| COUNTY NAME: St. Louis City | | | | | | | | COUNTY NUMBER: 115 | | | |
| LINE NO. | LOCATION OF PROPERTY (GROUP BY LOCATION) (a) | YEAR ACQUIRED (b) | COMPANY'S ACCOUNT (c) | QTY (d) | DESCRIPTION (e) | ENTER LINE NO. FROM SCHEDULE 14 PAGE 1 (f) | LEASED OR OWNED (L or O) (g) | ORIGINAL COST (h) | TO BE COMPLETED BY ASSESSOR | | |
| | | | | | | | | | MARKET VALUE (i) | ASSESSED VALUE (j) | |
| 1 | 900 Walnut | 2019 | | | Office Furniture | 6 | 0 | 78,868 | 63,094 | 21,031 | |
| 2 | 900 Walnut | 2020 | | | Office Furniture | 6 | 0 | 1,994 | 1,595 | 532 | |
| 3 | 900 Walnut | 2019 | | | Computer Equipment | 7 | 0 | 384,499 | 307,599 | 102,533 | |
| 4 | 900 Walnut | 2020 | | | Computer Equipment | 7 | 0 | 1,396,002 | 1,116,802 | 372,267 | |
| 5 | 900 Walnut | 2019 | | | Materials and Supplies | 8 | 0 | 1,545,678 | 1,236,542 | 412,181 | |
| 6 | 901 Walnut | 2020 | | | Other | 9 | 0 | 323,644 | 258,915 | 86,305 | |
| 7 | | | | | | | | | | | |
| 8 | | | | | | | | | | | |
| 9 | | | | | | | | | | | |
| 10 | | | | | | | | | | | |
| 11 | Total Sheet | | | | | | 1 | | 3,730,685 | 2,984,547 | 994,849 |
| 12 | Total Sheet 1 through Sheet | | | | | | 1 | | 3,730,685 | 2,984,547 | 994,849 |

FORM 11

Aggregate Abstract

An aggregate abstract of the Taxable Property and its assessed valuation, in the County of _____
State of Missouri on the first day of January, ____, as set out in the Assessment Book for the year ____.

| Real Property | Number of Assessments | Assessed Valuation |
|---|-----------------------|---------------------------------|
| 1. Residential | 5,688 | 94,729,480 |
| 2. Agricultural | 5,623 | 22,618,180 |
| 3. Commercial | 348 +3+2+5 | 18,793,850 +9,800+25,164+35,900 |
| 4. Forest Croplands | 0 | 0 |
| 5. TOTAL Assessed Valuation - Rural Land | 12,669 | 127,172,450 |
| 6. Residential | 1,119 | 11,441,920 |
| 7. Agricultural | 93 | 49,590 |
| 8. Commercial | 151 | 9,569,230 |
| 9. Forest Croplands | 0 | 0 |
| 10. TOTAL Assessed Value - Incorporated Town Lots | 1,363 | 21,060,740 |
| 11. TOTAL Assessed Valuation - Real Property | 14,032 | 148,233,190 |

| Personal Property | Number of Units | Assessed Valuation |
|---|-----------------|--|
| 12. Horses, Mares, Geldings, Asses, Jennets & Mules | 345 | 2,776 |
| 13. Cattle (Complete schedule attached) | 48,628 | 2,176,085 |
| 14. Hogs (Complete schedule attached) | 15,608 | 93,032 |
| 15. Sheep & Goats (Complete schedule attached) | 699 | 5,011 |
| 16. Poultry | 175,176 | 70,007 |
| 17. All other Livestock | 14 | 140 |
| 18. SUBTOTAL - Livestock (Assessed @ 12% of value) | 240,470 | 2,347,051 |
| 19. Farm Machinery (Assessed @ 12% of value) | 5,842 | 4,820,660 |
| 20. Vehicles including Recreational Vehicles | 25,968 +5 | 49,488,780 +30,832 |
| 21. Grain & Other Ag Crops (Assessed @ 1/2 of 1%) | 0 | 0 |
| 22. Manufactured Homes (as Dwellings-19% assessed) | 80 | 252,960 |
| 23. Historic Mtr Veh, Aircraft (5% assessed value) | 197 | 19,700 |
| 24. Pollution Control Tools & Equipment (assess at 25%) | 0 | 0 |
| 25. All Other Tangible Personal Property | 1,974 +2+2+1+1 | 4,345,230 +21,563+474,800+412,181+86,305 |
| 26. TOTAL Assessed Valuation-Tang. Personal Prop. | 35,061 | 50,727,330 |
| 27. TOTAL Assessed Valuation - Taxable Property | 275,531 | 61,274,381 |

| Rural Land | | Incorporated Town Lots | |
|------------------|---------|------------------------|--------|
| 1. Residential | 916,370 | 6. Residential | 23,850 |
| 2. Agricultural | 28,790 | 7. Agricultural | 0 |
| 3. Commercial | 0 | 8. Commercial | 0 |
| Total Rural Land | 945,160 | Total Town Lots | 23,850 |

Total New Construction & Improvements 969,010

TAX INCREMENT FINANCE (TIF) PROPERTY (CHAPTER 99)

Lines 1, 2, 3, 6, 7 and 8 on the reverse side of this form are to include the base value and incremental increase value of TIF property. Please report the incremental increase value only on the lines below:

| Rural Land | | Incorporated Town Lots | |
|------------------|---|------------------------|---|
| 1. Residential | 0 | 6. Residential | 0 |
| 2. Agricultural | 0 | 7. Agricultural | 0 |
| 3. Commercial | 0 | 8. Commercial | 0 |
| Total Rural Land | 0 | Total Town Lots | 0 |

Total Tax Increment Finance Property

LOCALLY ASSESSED RAILROAD AND UTILITY PROPERTY

Lines 1, 2, 3, 6, 7, 8 on the reverse side of this form are to include the valuation of locally assessed railroad and utility real property. The value of locally assessed railroad & utility property included in the values reported on the front of this form are:

| Rural Land | | Incorporated Town Lots | |
|------------------|---|------------------------|---|
| 1. Residential | 0 | 6. Residential | 0 |
| 2. Agricultural | 0 | 7. Agricultural | 0 |
| 3. Commercial | 0 | 8. Commercial | 0 |
| Total Rural Land | 0 | Total Town Lots | 0 |

Total Locally Assessed Railroad & Utility Property 0

VEHICLES

Line 20 on the reverse side of this form includes the value of vehicles. Please report the number of each type of vehicle listed below:

| | | | | |
|-------------|--------|-----------------------------|-------|-------|
| Automobiles | 4,124 | Boats | 0 | 1,479 |
| Trucks | 11,898 | Airplanes | 6 | 6 |
| Motorcycles | 461 | Trailers | 6,323 | 0 +5 |
| Buses | 27 | Railroad & Utility Vehicles | 1,585 | |
| RV's | 65 | Other Vehicles | | |

Total Number of Vehicles 25,968 *

*The total number of vehicles shown on this line should match the number of assessments reported on line 20 on the reverse side of this form. This total will automatically be entered on line 20 on the reverse side of this form.

HISTORIC MOTOR VEHICLES, HISTORIC AIRCRAFT AND AIRCRAFT BUILT FROM A KIT

Line 23 on the reverse of this form is the total value of historic motor vehicles, historic aircraft and aircraft built from a kit. Historic motor vehicles are assessed at 5%. Please report the number of each type of historic personal property below:

| | | |
|---------------------------|-----|---|
| Historic Motor Vehicles | 197 | Must be over 25 yrs. old and owned solely as a collector's item and used or intended to be used for exhibition and educational purposes |
| Historic Aircraft | 0 | Must be at least 25 years old and used solely for noncommercial purposes and are operated less than 50 hours per year |
| Aircraft Built from a Kit | 0 | Aircraft that are home built from a kit |

Total Number of Historic Vehicles 197 *

*The total number of historic vehicles shown on this line should match the number of assessments reported on line 23 on the reverse side of this form. This total will automatically be entered on line 23 on the reverse side of this form.

I, _____, Clerk of the County Commission of _____ County, State of Missouri, do hereby certify that the foregoing is a true, complete and correct abstract of the taxable property in the said county, taken from the Assessment Book for _____. IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the County Commission of _____ County. Done at office in _____ this _____ day of _____, _____.

COUNTY CLERK SIGNATURE TELEPHONE NUMBER FAX NUMBER

Form 11 Back

STEP 3

REAL PROPERTY NEW CONSTRUCTION AND IMPROVEMENTS (NCI)

New Construction & Improvements from local assessment book and any New Construction from locally assessed railroad and utilities if not included in the new construction figures from local assessment book: **Real-New Construction from Centrally Assessed Railroad and Utility Companies (CARUC) on Schedules 14 Line 17**. All of these values are also included on Lines 1, 2, 3, 6, 7 and 8 on the reverse side of this form and are entered below:

| Rural Land | | Incorporated Town Lots | |
|-------------------------|-------|------------------------|-------|
| 1. Residential | _____ | 6. Residential | _____ |
| 2. Agricultural | _____ | 7. Agricultural | _____ |
| 3. Commercial | _____ | 8. Commercial | _____ |
| Total Rural Land | _____ | Total Town Lots | _____ |

Total Real New Construction & Improvements _____

TAX INCREMENT FINANCE (TIF) PROPERTY (CHAPTER 99)

Lines 1, 2, 3, 6, 7 and 8 on the front side of this form are to include the base value and incremental increase value of TIF property. Please report the incremental increase value only on the lines below:

| Rural Land | | Incorporated Town Lots | |
|-------------------------|-------|------------------------|-------|
| 1. Residential | _____ | 6. Residential | _____ |
| 2. Agricultural | _____ | 7. Agricultural | _____ |
| 3. Commercial | _____ | 8. Commercial | _____ |
| Total Rural Land | _____ | Total Town Lots | _____ |

Total Tax Increment Finance Property _____

LOCALLY ASSESSED REAL "OPERATING" PROPERTY FOR CENTRALLY ASSESSED RAILROAD AND UTILITY COMPANIES (CARUC)

Lines 1, 2, 3, 6, 7 and 8 on the front side of this form are to include the valuation of locally assessed **REAL "OPERATING"** property for Centrally Assessed Railroad and Utility Companies (CARUC). These values should match the locally assessed **REAL "OPERATING"** property values reported on the Form 40 submitted to the Original Assessment Section of the State Tax Commission. Please report the locally assessed **REAL "OPERATING"** CARUC property on the lines below. **ALL PERSONAL AND REAL OPERATING AND NON-OPERATING PROPERTY ARE REPORTED ON THE FRONT FOR THE FORM.**

| Rural Land | | Incorporated Town Lots | |
|-------------------------|-------|------------------------|-------|
| 1. Residential | _____ | 6. Residential | _____ |
| 2. Agricultural | _____ | 7. Agricultural | _____ |
| 3. Commercial | _____ | 8. Commercial | _____ |
| Total Rural Land | _____ | Total Town Lots | _____ |

Total Locally Assessed Real Operating Railroad & Utility Property _____

VEHICLES

Line 20 on the front side of this form includes the value of vehicles. Please report the number of each type of vehicle listed below:

| | | | |
|-------------|-------|----------------------------|-------|
| Automobiles | _____ | Boats | _____ |
| Trucks | _____ | Airplanes | _____ |
| Motorcycles | _____ | Trailers | _____ |
| Buses | _____ | CARUC (Railroad & Utility) | _____ |
| RV's | _____ | Other Vehicles | _____ |

Total Number of Vehicles _____ *

*The total number of vehicles shown on this line should match the number of assessments reported on Line 20 on the front side of this form. This total will automatically be entered on Line 20 on the front side of this form. **Railroad and Utility (CARUC) vehicles should be included in the count above and the assessed value included on Line 20 on the front side of this form if they are NOT included in the assessment book turned over by the county assessor. Do not include count or assessed value for Commercial Aircraft Owned by Others (CAOBO) if they have filed for assessment by the Original Assessment Section of the State Tax Commission.**

HISTORIC MOTOR VEHICLES, HISTORIC AIRCRAFT AND AIRCRAFT BUILT FROM A KIT

Line 23 on the front side of this form is the total value of historic motor vehicles, historic aircraft, and aircraft built from a kit. Historic motor vehicles are assessed at 5%. Please report the number of each type of historic personal property below:

| | | |
|---------------------------|-------|---|
| Historic Motor Vehicles | _____ | <div style="border: 1px dashed black; padding: 2px;"> Must be over 25 yrs. old and owned solely as a collector's item and used or intended to be used for exhibition and educational purposes Must be at least 25 years old and used solely for noncommercial purposes and are operated less than 200 hours per year Aircraft that are home built from a kit </div> |
| Historic Aircraft | _____ | |
| Aircraft Built from a Kit | _____ | |


Total Number of Historic Vehicles and Aircraft _____ *

*The total number of historic vehicles shown on this line should match the number of assessments reported on Line 23 on the front side of this form. This total will automatically be entered on Line 23 on the front side of this form.

☐ I do hereby certify that the foregoing is a true, complete, and correct abstract of the taxable property in the said county, taken from the Assessment Book for 2022.

Enter your complete name, county name, and date as certification to this filing submission, attesting to the statement above.

| | | | |
|-------------|-------|----------------|-------|
| Full Name | _____ | Title | _____ |
| County Name | _____ | Phone Number | _____ |
| Date | _____ | E-Mail Address | _____ |

| <div><div>STATE TAX COMMISSION OF MISSOURI</div><div>AGGREGATE ABSTRACT</div><div>(FORM 11)</div></div> | | Assessed valuation of locally assessed taxable property in Assessment Book for the year 2022. (INCLUDE ALL LOCALLY ASSESSED PROPERTY FROM THE CENTRALLY ASSESSED RAILROAD AND UTILITY COMPANIES IF NOT ALREADY INCLUDED IN ASSESSMENT BOOK.) | | County on the 1st day of January, 2022, as set out in the | |
|--|--|--|--------------------|---|--|
| | | If amending form please check box. | | <div>TRUE</div> | |
| REAL PROPERTY | | NUMBER OF ASSESSMENTS | ASSESSED VALUATION | | |
| 1. Residential | | | | | |
| 2. Agricultural - Assessed Value of Vacant/Unused land is | | | | | |
| 3. Commercial | | | | | |
| 4. Forest Croplands - No. of acres @ \$3 | | No. of acres @ \$1 | | | |
| 5. TOTAL Assessed Valuation - Rural Land (Sum of lines 1-4) | | | | | |
| 6. Residential | | | | | |
| 7. Agricultural - Assessed Value of Vacant/Unused land is | | | | | |
| 8. Commercial | | | | | |
| 9. Forest Croplands - No. of acres @ \$3 | | No. of acres @ \$1 | | | |
| 10. TOTAL Assessed Valuation - Incorporated Town Lots (Sum of lines 6-9) | | | | | |
| 11. TOTAL Assessed Valuation - Real Property (Sum of lines 5 & 10) | | | | | |
| TANGIBLE PERSONAL PROPERTY | | NUMBER OF UNITS | ASSESSED VALUATION | | |
| 12. Horses, Mares, Asses, Jennets, and Mules | | | | | |
| 13. Cattle | | | | | |
| 14. Hogs | | | | | |
| 15. Sheep & Goats | | | | | |
| 16. Poultry | | | | | |
| 17. All Other Livestock | | | | | |
| 18. TOTAL - Livestock (Assessed at 12%) (Sum of lines 12-17) | | | | | |
| 19. Farm Machinery (Assessed at 12%) | | | | | |
| 20. Vehicles Including Recreational Vehicles | | | | | |
| 21. Grain and Other Agricultural Crops (Assessed at 1/2 of 1%) | | | | | |
| 22. Manufactured Homes Used as Dwelling Units (Assessed at 19%) | | | | | |
| 23. Historic Motor Vehicles, Historic Aircraft, & Aircraft Built From Kit (Assessed at 5%) | | | | | |
| 24. Pollution Control Tools & Equipment (Assessed at 25%) | | | | | |
| 25. All Other Tangible Personal Property on Assessment Book | | | | | |
| 26. TOTAL - All Other Personal Property (Sum of lines 19-25) | | | | | |
| 27. TOTAL Locally Assessed Valuation - Tangible Personal Property (Sum of lines 18 & 26) | | | | | |
| 28. TOTAL Locally Assessed Valuation - Taxable Property (Sum of lines 11 & 27) | | | | | |

THIS ABSTRACT MUST BE FORWARDED TO THE STATE TAX COMMISSION BY JULY 20.

Form 11A Back

REAL PROPERTY NEW CONSTRUCTION AND IMPROVEMENTS (NCI)

New Construction & Improvements from local assessment book and any New Construction from locally assessed railroad and utilities if not included in the new construction figures from local assessment book: **Real-New Construction from Centrally Assessed Railroad and Utility Companies (CARUC) on Schedules 14 Line 17.** All of these values are also included on Lines 1, 2, 3, 6, 7 and 8 on the reverse side of this form and are entered below:

| | |
|---|--|
| <p style="text-align: center;">Rural Land</p> <p>1. Residential _____</p> <p>2. Agricultural _____</p> <p>3. Commercial _____</p> <p>Total Rural Land _____</p> | <p style="text-align: center;">Incorporated Town Lots</p> <p>6. Residential _____</p> <p>7. Agricultural _____</p> <p>8. Commercial _____</p> <p>Total Town Lots _____</p> |
|---|--|

Total Real New Construction & Improvements _____

TAX INCREMENT FINANCE (TIF) PROPERTY (CHAPTER 99)

Lines 1, 2, 3, 6, 7 and 8 on the front side of this form are to include the base value and incremental increase value of TIF property. Please report the incremental increase value only on the lines below:

| | |
|---|--|
| <p style="text-align: center;">Rural Land</p> <p>1. Residential _____</p> <p>2. Agricultural _____</p> <p>3. Commercial _____</p> <p>Total Rural Land _____</p> | <p style="text-align: center;">Incorporated Town Lots</p> <p>6. Residential _____</p> <p>7. Agricultural _____</p> <p>8. Commercial _____</p> <p>Total Town Lots _____</p> |
|---|--|

Total Tax Increment Finance Property _____

LOCALLY ASSESSED REAL "OPERATING" PROPERTY FOR CENTRALLY ASSESSED RAILROAD AND UTILITY COMPANIES (CARUC)

Lines 1, 2, 3, 6, 7 and 8 on the front side of this form are to include the valuation of locally assessed **REAL "OPERATING"** property for Centrally Assessed Railroad and Utility Companies (CARUC). These values should match the locally assessed **REAL "OPERATING"** property values reported on the Form 40 submitted to the Original Assessment Section of the State Tax Commission. Please report the locally assessed **REAL "OPERATING"** CARUC property on the lines below. **ALL PERSONAL AND REAL OPERATING AND NON-OPERATING PROPERTY ARE REPORTED ON THE FRONT FOR THE FORM.**

| | |
|---|--|
| <p style="text-align: center;">Rural Land</p> <p>1. Residential _____</p> <p>2. Agricultural _____</p> <p>3. Commercial _____</p> <p>Total Rural Land _____</p> | <p style="text-align: center;">Incorporated Town Lots</p> <p>6. Residential _____</p> <p>7. Agricultural _____</p> <p>8. Commercial _____</p> <p>Total Town Lots _____</p> |
|---|--|

Total Locally Assessed Real Operating Railroad & Utility Property _____

VEHICLES

Line 20 on the front side of this form includes the value of vehicles. Please report the number of each type of vehicle listed below:

| | |
|--|---|
| <p>Automobiles _____</p> <p>Trucks _____</p> <p>Motorcycles _____</p> <p>Buses _____</p> <p>RV's _____</p> | <p>Boats _____</p> <p>Airplanes _____</p> <p>Trailers _____</p> <p>CARUC (Railroad & Utility) _____</p> <p>Other Vehicles _____</p> |
|--|---|

Total Number of Vehicles _____ *

*The total number of vehicles shown on this line should match the number of assessments reported on Line 20 on the front side of this form. This total will automatically be entered on Line 20 on the front side of this form. **Railroad and Utility (CARUC) vehicles should be included in the count above and the assessed value included on Line 20 on the front side of this form if they are NOT included in the assessment book turned over by the county assessor. Do not include count or assessed value for Commercial Aircraft Owned by Others (CAOBO) if they have filed for assessment by the Original Assessment Section of the State Tax Commission.**

HISTORIC MOTOR VEHICLES, HISTORIC AIRCRAFT AND AIRCRAFT BUILT FROM A KIT

Line 23 on the front side of this form is the total value of historic motor vehicles, historic aircraft, and aircraft built from a kit. Historic motor vehicles are assessed at 5%. Please report the number of each type of historic personal property below:

| | |
|--|--|
| <p>Historic Motor Vehicles _____</p> <p>Historic Aircraft _____</p> <p>Aircraft Built from a Kit _____</p> | <div style="border: 1px dashed black; padding: 5px;"> <p>Must be over 25 yrs. old and owned solely as a collector's item and used or intended to be used for exhibition and educational purposes</p> <p>Must be at least 25 years old and used solely for noncommercial purposes and are operated less than 200 hours per year</p> <p>Aircraft that are home built from a kit</p> </div> |
|--|--|

Total Number of Historic Vehicles and Aircraft _____ *

*The total number of historic vehicles shown on this line should match the number of assessments reported on Line 23 on the front side of this form. This total will automatically be entered on Line 23 on the front side of this form.

☐ I do hereby certify that the foregoing is a true, complete, and correct abstract of the taxable property in the said county, taken from the Assessment Book for 2022.

Enter your complete name, county name, and date as certification to this filing submission, attesting to the statement above.

| | |
|-------------|----------------|
| Full Name | Title |
| County Name | Phone Number |
| Date | E-Mail Address |