



**ST. CHARLES COUNTY PERSONAL PROPERTY ASSESSMENT FORM**

**SCOTT SHIPMAN, ASSESSOR**  
 201 N SECOND STREET - ROOM 141  
 ST. CHARLES, MISSOURI 63301  
 636-949-7420  
 Fax 636-949-7434  
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**TAX YEAR** \_\_\_\_\_  
**RETURN BY MARCH 1<sup>st</sup>**  
**PENALTY(S) RANGE UP TO \$100 FOR FILING LATE BASED ON THE ASSESSED VALUE.**

LOCATION ADDRESS \_\_\_\_\_

**Make name/address corrections here:**

Effective Date of Change \_\_\_\_\_

**Moving out of county?**  
 It is your responsibility to notify both your old and new Assessment Authority.

NAME: \_\_\_\_\_  
LAST, FIRST, MI SPOUSE  
 ADDRESS: \_\_\_\_\_  
 CITY, STATE, ZIP \_\_\_\_\_  
 ADDRESS ON JAN 1<sup>st</sup> OF TAX YEAR IF DIFFERENT FROM ABOVE:  
 \_\_\_\_\_

You must report all taxable personal property in the county where the owner resides on January 1<sup>st</sup>. The following are indicative of residency: \*voter registration, \*address on property owner's driver's license, \*address used when licensing an automobile, \*mailing address. RSMo.137.115 directs the Assessor to value personal property based on N.A.D.A. October publications preceding the tax year.

**STEP 1: Pre-printed items** - Indicate the January 1<sup>st</sup> mileage on vehicles. If there is a mistake in the year, make, model or series, cross through the mistake and make the correction.

Year	Make	Model / Series	**Required **VIN #	Mileage as of 1/1/2011	Market Value as of 1/1/2011	Assessment Rate	Assessed Value
<p><b>Note: Any preprinted item not lined through will be assessed.</b></p>							
							↑ ↑ ↑ <b>OFFICE USE ONLY</b>

**STEP 2: List below any items which you owned on January 1st - NOT LISTED IN STEP 1.** Indicate year, make, model and series, number of doors: 2, 4; 2 wheel, 4 wheel, or ALL wheel drive; cylinders and mileage as of 1/1/2011. Also include CC's for motorcycles and length for trailers, boats, campers, and recreational vehicles. If you have a mobile home located in a mobile home park include the year, make, length and width, along with location address.

Year	Make	Model/Series	**REQUIRED** VIN #	Drive-2WD, 4WD,ALL WD	Cylinders CC/HP	Boat/Trailer Length	Mileage 1/1/2011	Assessed Value
<b>DO NOT LIST LEASED VEHICLES ON THIS FORM.</b>								↑ ↑ ↑ <b>OFFICE USE ONLY</b>

**STEP 3: Read, sign, date and mail the entire form.**

I certify the foregoing list contains a true and correct statement of all the tangible personal property made taxable by the laws of the State of Missouri, which I owned or which I had under my charge or management on the first day of January, of the current year. I further certify that I have not sent or taken, or caused to be sent or taken, any property out of this State to avoid taxation.

\_\_\_\_\_  
 TAXPAYER SIGNATURE                      DATE                      DAYTIME TELEPHONE #                      E-MAIL ADDRESS

# ST. CHARLES COUNTY INDIVIDUAL PERSONAL PROPERTY ASSESSMENT FORM INSTRUCTIONS

**ALL PERSONAL PROPERTY ASSESSMENT FORMS NOT CORRECTLY FILED WITH THE ASSESSOR'S OFFICE BY MARCH 1<sup>ST</sup> MAY BE SUBJECT TO A PENALTY FOR FILING LATE. PERSONAL PROPERTY OMITTED FROM THE ASSESSMENT FORM MAY ALSO BE SUBJECT TO A PENALTY FOR FILING LATE.** Taxpayers requesting verification their form was received by March 1<sup>st</sup>, need to provide a self-addressed stamped envelope.

1. If any corrections were made to your previous years assessment form after December 1<sup>st</sup>, they may not be reflected on this assessment form. Please check and make any necessary corrections to items pre-printed on this form in **STEP 1**. Listing vehicle mileage may lower the assessed value, based on National Automobile Dealers Association (N.A.D.A.) mileage charts. **Note: ANY PRE-PRINTED ITEM NOT LINED THROUGH WILL BE TAXED.**
2. Add any taxable personal property, which you owned on January 1<sup>st</sup> that does not appear in **STEP 1**, in the space provided in **STEP 2**.
3. If you do not need to make any changes or additions to the form, go to **STEP 3**: sign, date, and mail entire form by March 1<sup>st</sup>.
4. You must return this entire form by March 1<sup>st</sup>, even if you don't have any changes to make on the assessment form.
5. Taxpayers do not need to write in the assessed values. The Assessor's Office will insert the assessed value once this form has been returned.
6. Do not write "**None**" on this form. If you did not own any personal property on January 1<sup>st</sup>, write "**no personal property**".
7. If the filing of this document is by joint ownership, either party may sign.
8. **Taxpayers requesting an adjustment due to body damage or major mechanical problems must attach a current estimate for repairs to the vehicle, along with pictures of body damage, if applicable.** Only damage to the vehicle as of January 1<sup>st</sup> will be considered for adjustments. Vehicles under restoration must include pictures showing the condition of the vehicle as of January 1<sup>st</sup>. Vehicles with a "Salvage Title" must include a copy of the title.
9. **If you moved out of St. Charles County, prior to January 1<sup>st</sup>,** you need to notify both your old and new Assessment Authority of your new address and the date you moved.
10. If you mistakenly received more than one Personal Property Assessment form, complete the form with the correct spelling of your name, making any necessary corrections on the form, then on the other form mark "**Duplicate**" and return both forms in the same envelope. If you have personal property such as mobile homes at different locations, complete all forms received, then mail in the same envelope.
11. **Do not list leased vehicles on this form.** The leasing company is responsible for reporting leased vehicles to the Assessor's Office.
12. **Verification of the year, make, model and style of vehicles using Missouri Department of Motor Vehicle records may cause an increase in value,** if the property was not correctly taxed in the previous year.

## **What is taxable personal property?**

Per Revised Statutes of Missouri 137.115, tangible personal property which is the subject of ownership, control or management is taxable. The statutes further state that the assessment shall be made annually on all property owned or held on the first day of January. N.A.D.A. valuation tables from October preceding the tax year are used to value your personal property.

**Examples of taxable personal property:** Vehicles, boats, motors, campers, motorized recreational vehicles, trailers, farm machinery, livestock, mobile homes in mobile home parks, business equipment and fixtures, aircraft, etc.

Articles of personal use, such as furniture and clothing, contained within the home or dwelling place are NOT subject to taxation (RSMo. 137.100).

## **Who is responsible for determining the amount of tax?**

Your tax bill is determined by three key authorities:

1. Assessment authority
2. Taxing authorities
3. Collection authority

The **assessment authority** (Assessor's Office) is responsible for establishing the fair market value of all property within St. Charles County as of the tax date, January 1<sup>st</sup>. This assures the tax burden is distributed fairly among those responsible for payment. The market value of your property is multiplied by the statutory level of assessment to arrive at an assessed value. Personal Property is assessed at 33 1/3% of market value (RSMo. 137.115), with the following exceptions: mobile homes at 19%; farm machinery and livestock at 12%; historic vehicles and historic aircraft at 5%; grain (un-manufactured) at 1/2%.

The **taxing authorities** (Schools, Cities, Fire Districts, etc.) are responsible for establishing the tax rates based on the budgetary requirements needed to appropriately fund the services provided within their jurisdictions. The tax rates for all the jurisdictions you live in are added together to compute an overall tax rate. **The County Assessor is not responsible for establishing the tax rate for any taxing jurisdiction.**

The **collection authority** (Collector's Office) is responsible for collecting the amount of tax assigned to each property owner. The assessed value is multiplied by the overall tax rate (per \$100) for your particular area to determine the amount of tax you owe.

## **Appeal Rights**

If you do not agree with the value that the St. Charles County Assessor's Office has placed on your personal property, you may appeal as follows:

**Informal Hearings** – These are conducted by the Assessor's staff Monday through Thursday 9:00 a.m. to 4:00 p.m. by telephone (call 636-949-7420) or in the Personal Property Department by appointment. The taxpayer is encouraged to bring valuation information concerning the property. The Assessor's Office does not have the authority to make changes in value after July 1<sup>st</sup> of the tax year. Requests for deletions or value changes after July 1<sup>st</sup> of the tax year requires an appeal be filed to the next level in the appeal process, the Board of Equalization.

**Board of Equalization** – These appeals are conducted after the informal hearing process, beginning in July of the tax year. The appeal form for this step in the process is provided by the St. Charles County Registrar, by calling 636-949-7560, and must be filed with that office prior to 5:00 p.m. on the second Monday in July of the tax year.

Caution: Failure to file an appeal with the Board of Equalization prevents a further appeal to the next level in the appeal process, the Missouri State Tax Commission.

**State Tax Commission** – The appeal form for this step in the process is provided by the State Tax Commission, by calling 573-751-2414, or printing an appeal form at [www.stc.mo.gov](http://www.stc.mo.gov), and must be filed by September 30<sup>th</sup> or 30 days after the date of the Board of Equalization decision. STC hearings will be held in St. Charles County as soon as possible after an appeal is filed. The property must have been appealed to the Board of Equalization in order to appeal at this level.

**RETURN THIS COMPLETED FORM TO THE ADDRESS SHOWN BY MARCH 1<sup>ST</sup>: Scott Shipman, County Assessor  
Attn: Personal Property Division  
201 North Second Street Room 141  
St. Charles, MO. 63301**