

Location Address:

Type Of Business _____

Date Business Opened _____

Date Business Closed _____

Business Name _____

Mailing Address _____

SCOTT SHIPMAN, ASSESSOR
Commercial Department
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Tax Year: _____

Business & Aircraft
Personal Property Assessment Form
Avoid Late Penalty Return By March 1

WATCH: How to File Business Personal Property Assessment Form

Block 1: Did you dispose of any equipment during the previous year? Yes No If yes, see instructions.

Section A: Business Equipment			Previously Reported Cost	Your Revised Cost	Market Value as of 01/01/20__	Assessment Rate	Office use Assessed Value
Section B: Vehicles, Boats, Trailers, and Aircraft				Mileage as of 01/01/20__	Market Value as of 01/01/20__	Assessment Rate	
Year	Make	Model/Series	VIN#				
Note: Any pre-printed item not lined through will be assessed.							
Total market value prior to any changes							
Total assessed value prior to any changes							

Block 2: Add new or used equipment and furniture purchased/transferred in to this location, that was placed into service during 2019. List all "business personal property" assets that are utilized in a trade or business for the production of income with a life longer than one year; please do not include freight, installation or sales/use tax. **See reverse side for vehicles.**

Asset Description See page 2 of the instructions	Year Purchased	Choose the expected life classification and enter the purchase price.					
		3 Year Life	5 Year Life	7 Year Life	10 Year Life	15 Year Life	20 Year Life
Furniture	2019	Example		5,000			

The Assessor's Office has the authority to make changes until July 1st, see instructions for appeal rights.

I certify the foregoing list contains a true and correct statement of all 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 State to avoid taxation.

Daytime telephone _____

E-mail address _____

Sign Name & Date _____

Print Name _____

Return completed assessment form by March 1 to avoid late filing penalties.

- RSMo 137.115** Requires all tangible personal property—either owned by you or under your charge, care or management on Jan. 1 of each year—utilized in the operation of a business, and is not for re-sale, must be reported to the County Assessor. This includes assets of any age, even if they are fully depreciated under IRS rules or expensed items.
- RSMo 137.340** The assessor shall have available at his office a supply of appropriate forms or blanks on which **the return by taxpayer shall be made**. For the convenience of taxpayers the assessor shall mail to or leave at the residence or place of business of the taxpayer a form for making the return.
- RSMo 137.122** The St. Charles County Assessor's Office depreciates all equipment based on the MACRS tables as described in this Missouri State Statute.
- RSMo 137.345** Provides for the assessment of a penalty if any person, corporation, partnership or association neglects or refuses to return an assessment form by the first day of March.

Business personal property: Tangible personal property which is used in a trade or business or for the production of income, with a life longer than one year, must be reported on this form. There is a minimum assessed value of \$100 on any business account.

Instructions

- **Verify pre-printed name and mailing address.** If there are changes, please draw a line through incorrect information and print corrected information.
- **Verify location address.** If incorrect, please draw a line through address and write in correct location address.
- **List type of business and date business opened.** If business has closed, list date of closure, include a daytime telephone number, and sign and return form.
- **Listing vehicle mileage may lower the assessed value,** based on National Automobile Dealers Association (NADA) mileage charts.
- **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 Jan. 1 will be considered for adjustments. Vehicles under restoration must include pictures showing the condition of the vehicle as of Jan. 1. Vehicles with a "Salvage Title" must include a copy of the title.

Block 1 Section A - Previous equipment reported by you. These are assets acquired prior to Jan. 1.

- To remove equipment from this form:
 - Circle the appropriate answer on the form concerning disposal of prior equipment reported (yes or no).
 - If yes, draw a line through the entire line of equipment that was disposed of during the previous year. If partially disposed of, please write in the corrected cost amount in "Your Revised Cost" column.

Block 1 Section B - Prior declared vehicles, trailers, motorcycles, boats, aircraft, etc.

- Draw a line through any previously reported pre-printed item you did not own on Jan. 1.
- If you need to declare an aircraft, please see Block 5 on back of assessment form.
- List newly purchased vehicles, trailers, boats, etc., on page 2, Block 3.

Note: Any pre-printed item(s) not lined through will be assessed.

Block 2 - Add new or used equipment and furniture purchased/transferred to this location during the previous year.

- List purchase price of assets with a life longer than one year in the proper year life column. Do not include freight cost, installation cost or sales/use tax. List amounts rounded to the nearest dollar.

Block 3 - List any vehicles, trailers, boats, etc., not pre-printed in Block 1 Section B. (Do not duplicate the same item on this form.) IFTA reports MUST be provided by you at the time of filing your assessment for all four quarters of the prior year, along with a list of which vehicles qualify.

Block 4 - Boat docks. Provide requested information.

Block 5 - Aircraft. Provide requested information, including the Maximum Certified Gross Takeoff Weight. Documentation must be returned with assessment form for historical designation.

Block 6 - Leased equipment/vehicles. Provide requested information.

After completing your company's assessment form, sign your name, date the form, include a phone number and/or email address, and mail the assessment form with all attachments to the St. Charles County Assessor's Office in the envelope provided. If you have any questions/comments or need assistance completing the assessment form, please call 636-949-7422 and our staff will be more than happy to help you.

Appeal Rights

If you do not agree with the value 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 9 a.m.–4 p.m., Monday–Thursday, by telephone (636-949-7422) or by appointment with the Commercial Personal Property Division. 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 of the tax year. Requests for deletions or value changes after July 1 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 (636-949-7560) and must be filed with that office prior to 5 p.m. on the second Monday in July of the tax year. 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 stc.mo.gov, and must be filed by Sept. 30 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 to appeal at this level.

Expected Life Depreciation Tables

The life table used should be determined by the expected life of the asset.

For example: If you feel your computer or copy machine will need to be replaced in five years, use the 5-year life table. Equipment will always have a residual value. It never reaches zero unless removed from the business.

	3-Year Life	5-Year Life	7-Year Life	10-Year Life	15-Year Life	20-Year Life
Year	Dies, molds and jigs; DVDs and games	Computers, printers, copiers and short-lived machinery	Furniture, fixtures and long-lived machinery	Barges, tugs and water transport equipment	Boat docks	Utility pumps, valves and meters
1	75.00	85.00	89.29	92.50	95.00	96.25
2	37.50	59.50	70.16	78.62	85.50	89.03
3	12.50	41.65	55.13	66.83	76.95	82.35
4	5.00	24.99	42.88	56.81	69.25	76.18
5	5.00	10.00	30.63	48.07	62.32	70.46
6	5.00	10.00	18.38	39.33	56.09	65.18
7	5.00	10.00	10.00	30.59	50.19	60.29
8	5.00	10.00	10.00	21.85	44.29	55.77
9	5.00	10.00	10.00	15.00	38.38	51.31
10	5.00	10.00	10.00	15.00	32.48	46.85
11	5.00	10.00	10.00	15.00	26.57	42.38
12	5.00	10.00	10.00	15.00	20.67	37.92
13	5.00	10.00	10.00	15.00	15.00	33.46
14	5.00	10.00	10.00	15.00	15.00	29.00
15	5.00	10.00	10.00	15.00	15.00	24.54
16	5.00	10.00	10.00	15.00	15.00	20.08
Prior years	5.00	10.00	10.00	15.00	15.00	20.00

Equipment Category Examples (This is not meant to be a complete listing.)

- **Dies, Molds and Jigs - 3-year life**

Injection molds, plastic extrusion molds, bottle fixtures, compression molds, assembly fixtures, jigs, punch dies, threaded dies, DVDs, games, videos, etc.

- **Machinery and Equipment - 5- or 7-year life (depends on expected life)**

Lifts, hoists, pumps, electric/manual hand tools, presses, concrete forms, hand trucks, forklifts, bulldozers, bobcats, cranes, batch plants, fitness equipment, etc.

- **Furniture, Signs and Fixtures - 7-year life**

Chairs, tables, desks, stools, shampoo bowls, racks and shelving, modular offices or rooms, display cases, shopping carts, beds, animal cages, exam tables, bookcases, file cabinets, signs, ranges, ovens, prep tables, buffet tables, microwaves, ice machines, refrigerators, steam tables, food display cases, cookware, serving dishes, cutlery, glasses, etc.

- **Office Machines and Electronic Video and Test Equipment - 5-year life**

Copiers, telephones, faxes, shredders, cash registers, postage and mailing machines, video duplicating equipment, electronic surveillance equipment, cameras, electronic diagnostic equipment, automated film processors, photo copying and enlarging systems, etc.

- **Computers and Peripheral Equipment and Coin Operated Equipment - 5-year life**

Personal computers, terminals, central processing units, digital cameras, servers, hubs, plotters, scanners, modems, monitors, keyboards, card readers, PBX systems, printers, additional computer-related equipment, video games, bill change machines, children's rides, pay phones, vending machines, juke boxes, washers and dryers, news boxes, etc.

- **Leasehold Improvements - 10-year life**

Items of personal property, such as furniture and fixtures associated with a tenant, that have been affixed to the real property. DO NOT INCLUDE paint, carpet, drywall, landscaping, plumbing, or heating and cooling unless the machinery needs certain items to operate such as AC for computer room.

NOTE: Equipment utilized in an agricultural-type business may qualify for a 12 percent assessment rate. When a portion of your business involves the cultivation of plants/sod, that equipment may be assessed at a 12 percent instead of 33 1/3 percent assessment rate. This may involve only the equipment utilized in the actual cultivation of plants. Examples may include sod farms, wood chip manufacturers, produce farms, wineries, tree farms and nurseries. Any storefront portion would not qualify for the 12 percent rate. Call 636-949-7422 or email persprop@sccmo.org with any questions.