

MUST BE SIGNED AND FILED BY MARCH 1<sup>ST</sup> TO AVOID PENALTY

SAINT LOUIS COUNTY MISSOURI ASSESSOR'S OFFICE 41 South Central Avenue St. Louis, Missouri 63105-1777 314-615-5104

ACCOUNT NO.

BUSINESS PERSONAL PROPERTY DECLARATION

AFTER COMPLETION EMAIL FORM TO businessdecs@stlouisco.com

Current mailing address

d/b/a and location of business, if different than mailing

INDICATE ANY NAME OR ADDRESS CHANGES ABOVE

IMPORTANT - PLEASE READ THE FOLLOWING PARAGRAPH BEFORE PROCEEDING

IF THE BUSINESS HAS CLOSED, WRITE THE CLOSING DATE ON THIS FORM AND PROVIDE A CURRENT MAILING ADDRESS. IF IT IS UNDER NEW OWNERSHIP, PROVIDE NEW OWNER'S NAME AND ADDRESS BELOW.

This return will be used by the Assessor to determine the taxable value of your business personal property. You are required by Missouri Statutes Section 137.340 to provide the Assessor with an itemized return listing all tangible personal property owned or controlled by said business on January 1 of each year. A copy of your latest fixed asset ledger showing acquisition date and original cost of all assets should accompany this declaration. All fixed assets as shown on your company's financial records must be reported on this form, including items fully depreciated and expensed. The minimum assessment on a business account is \$200. A separate form should be prepared for each location.

THE DECLARATION WILL BE REJECTED WHEN RECEIVED BLANK OR NOTED AS "SAME AS LAST YEAR".

An unsigned or incomplete declaration is not a properly completed declaration, and may not be accepted by the Assessor.

PLEASE RESPOND TO THE FOLLOWING QUESTIONS.

- A. Start date in St. Louis County B. Was there a change in ownership this past year? Yes No Date of change
C. Number of employees at this location D. Descr be activities of business NAICS Code
E. Check Legal Entity: Corp. Partnership LP LLP LLC Sole Prop. Retail Wholesale Trades Prof. Mfg.
F. Have you deleted any assets reported on last year's return?
G. Do you sell any goods retail or wholesale?
H. Do you hold leased or rented personal property belonging to others?
I. Do you lease, rent or loan equipment to others?
J. Are any other entities doing business at these premises?
K. Is personal property for your company reported under another name? If so, print name, address and account number on the line below.

Complete all applicable schedules on page 2, the vehicle information on page 4, sign and date the form, and return the original form, intact, to the Assessor's Office by March 1st to avoid penalty. Business personal property is taxed at the location where it is situated on January 1. This applies to all assets, including heavy equipment, leased equipment and vehicles. Property is "placed in service" when it is ready and available for use, even if it is not currently being used. Movement of property out of the county or out of state for the purpose of avoiding taxation is in violation of Missouri state law.

We suggest retaining proof of completion of this form; St Louis County is not responsible for misdirected mail, or consequences thereof.

FOR ASSISTANCE OR QUESTIONS WITH THIS FORM, CALL 314-615-5104 (BUSINESS)

**Page Two Business Personal Property Declaration – St. Louis County, Missouri**

(Please note – Schedules 1-3 and 7-8 have been eliminated. Assets previously reported on these schedules should be reported in the applicable schedules below.)

FOR EXAMPLES OF BUSINESS EQUIPMENT SEE PAGE THREE. FOR ADDITIONAL INFORMATION ABOUT HOW TO SCHEDULE YOUR ASSETS, VISIT THE ASSESSOR’S PAGE AT [www.stlouisco.com](http://www.stlouisco.com) OR THE INTERNAL REVENUE SERVICE, [www.irs.gov](http://www.irs.gov).

**SCHEDULE 4 – LEASED EQUIPMENT HELD BY YOUR COMPANY– ATTACH ADDITIONAL SHEET IF NECESSARY-ATTACH LEASED VEHICLES ON A SEPARATE SHEET**

Description of leased equipment and lease number	Acq. Year	Historical selling price new	Mo. Pmt.	Lessor Name and Address (Name of Leasing Company, not Vendor) Lessor to be billed unless otherwise indicated.

**SCHEDULE 5 – EXPENDABLE GOODS INCLUDING REPAIR PARTS, OFFICE SUPPLIES, FUEL INVENTORIES, MEDICAL SUPPLIES  
DO NOT INCLUDE INVENTORY FOR SALE**

**SCHEDULE 6 – CIP (CONSTRUCTION IN PROGRESS – EQUIPMENT) TANGIBLE PERSONAL PROPERTY EQUIPMENT ONLY**

AN EXAMPLE WOULD BE AN ITEM OF LARGE MANUFACTURING EQUIPMENT ON SITE BUT NOT ASSEMBLED OR INSTALLED FOR USE IN A FACILITY ON JANUARY 1

Cost of Supplies on hand Jan. 1	Assessed Value
x .3333 =	

Cost of CIP on hand Jan. 1	Assessed Value
X 65% x .3333 =	

**BUSINESS EQUIPMENT**

**SCHEDULE 9 – (5 YEAR LIFE) – INCLUDES ASSET CLASSES 00.12; 00.13; 15.0; 57.0 – COMPUTER EQUIPMENT, OFFICE MACHINES, ASSETS USED IN PERSONAL AND PROFESSIONAL SERVICES, WHOLESALE AND RETAIL TRADES, CONSTRUCTION TRADES.**

Yr. of Acquisition	Cost	Depreciation	Assessed Value	Asset Class or Description
2015		x 85% x .3333 =		
2014		x 60% x .3333 =		
2013		x 42% x .3333 =		
2012		x 25% x .3333 =		
All Prior Yrs.		x 10% x .3333 =		
Total				

**SCHEDULE 10 – (7 YEAR LIFE) – INCLUDES ASSET CLASSES 00.11; 01.1; 79.0; 80.0 – OFFICE FURNITURE, FIXTURES, COMMUNICATIONS EQUIPMENT. ANY OTHER PROPERTY WITH AN UNDETERMINED CLASS LIFE SHOULD BE INCLUDED IN THIS SCHEDULE.**

Yr. of Acquisition	Cost	Depreciation	Assessed Value	Asset Class or Description
2015		x 89% x .3333 =		
2014		x 70% x .3333 =		
2013		x 55% x .3333 =		
2012		x 43% x .3333 =		
2011		x 31% x .3333 =		
2010		x 18% x .3333 =		
All Prior Yrs.		x 10% x .3333 =		
Total				

IF THE BUSINESS OWNS AGRICULTURAL EQUIPMENT, OR HAS CROPS OR LIVESTOCK TO REPORT, ATTACH AN ADDITIONAL SHEET WHICH INCLUDES COST OF EQUIPMENT, TYPE, AND YEAR ACQUIRED, TYPE AND NUMBER OF LIVESTOCK, TYPE OF CROP AND ACREAGE.

**Page Three Business Personal Property Declaration – St. Louis County, Missouri**

Missouri Revised Statutes Section 137.122 states “to establish uniformity in the assessment of depreciable tangible personal property, each assessor shall use the standardized schedule of depreciation in this section to determine the assessed valuation of depreciable tangible personal property for the purposes of estimating the value of such property subject to taxation under this chapter”. “Depreciable tangible personal property in all recovery periods shall continue in subsequent years to have the depreciation factor last listed in the appropriate column so long as it is owned or held by the taxpayer.” Equipment is never fully depreciated for ad valorem tax purposes. The depreciation schedules are based upon the IRS Modified Accelerated Cost Recovery System (MACRS). **Do not include original charges for freight, labor & delivery, sales/use tax, application software, most installation of equipment and leasehold improvements such as paint, drywall, plumbing, landscaping.**

Missouri state law Section 137.345 requires a filing penalty be added to the tax bill of any taxpayer who neglects or refuses to file a personal property declaration.

Vehicles will be assessed at 33 1/3 percent of the average trade in value as published in the October edition of NADA Guide or other available information per Missouri statutes, Chapter 137, Section 137.115.

**EXAMPLES OF BUSINESS PERSONAL PROPERTY**

<b>SCHEDULE 9 (5 YEAR LIFE) Computers &amp; Office Machines</b>	<b>SCHEDULE 9 - continued Assets used in Restaurant – 5 year life</b>	<b>SCHEDULE 10 (7 YEAR LIFE) Office Furniture, Fixtures &amp; Other Equipment</b>
Adding Machines Answering Machines Calculators Cameras Central Processing Units Check Swipes Computers Copiers Credit / Debit Card Readers Digital Cameras Duplicating Equipment DVD Players and Recorders Electronic Diagnostic Equipment Electronic Surveillance Equipment Fax Machines Keyboards Modems Operational Software Overhead Projectors PBX Telephone Systems Photo Processing Equipment Plotters Postage and Mailing Machines Printers Public Address / Intercom System Radio Dispatch Equipment Satellite Dishes Scales Scanners Security / Alarm Systems Server Hubs Shredders Stereo Equipment Televisions Typewriters VCR's Video	Back Bars Beverage Dispensers Buffet Tables Built-In Kitchen Equipment Chairs and Stools Coffee Machines Condiment Stands Cookware and Cutlery Dishwashers Drinking Glasses and Mugs Food Display Cases Food Preparation Tables Freezers Ice Cream and Mi k Shake Machines Ice Makers Kitchen Appliances Menu Boards Microwave Ovens Ranges and Commercial Ovens Reach-In Coolers Refrigerators Restaurant Tables and Booths Serving Dishes Signs – used for menu display or theme identity Steam Tables Window Treatments  <b>Restaurants - Schedule 10 (7 YEAR LIFE)</b> Office furniture & equipment - not specifically part of the restaurant  <b>Assets used in Retail, Personal and Professional Services – 5 YEAR LIFE</b>  Bed room furniture – <b>Hotel, Motel, Nursing Home</b> Carwash Systems Construction Equipment Kiosks Medical & Dental Equipment Point of Sale Equipment and Cash Registers <b>Retail Fixtures</b> – Cabinets, Shelving, Deli, Display and Show Cases, Garment Racks Shampoo Bowls, Styling chairs, Sinks – <b>Salon &amp; Barbers</b> Shopping Carts Sign holders and stands Surveillance cameras, recorders, monitors, gates  <b>Retail, Personal and Professional Services – Schedule 10 (7 YEAR LIFE)</b> Office furniture & equipment - not specifically part of the retail, personal or professional services	Added Light Fixtures Agricultural Equipment & Machinery Animal Cages Antennas Beds Benches Billiard Tables Book Cases Cabinets Cell Towers Clean Rooms Coat Racks Cubicles and Partitions Decorations and Artwork Desks End Tables Filing Cabinets Juke Boxes Lawnmowers, trimmers Lockers Lottery Ticket Terminals Magazine Racks Menu Boards Modular Offices and Rooms Podiums Racks and Shelves Reception Desks and Counters Removable Walls Safes Signs – Theme identity, facade Sofas Telephone & Communications Equipment Telephones and Switchboards Video Game Machines Washers and Dryers Window Treatments (Blinds, Draperies, etc.)

**REPORT ONLY THE VEHICLES TITLED IN THE BUSINESS NAME**

Complete all applicable sections and attach additional sheets for schedules below if necessary.

**Autos, passenger vans, SUV's, small pickup trucks Note - Forklifts should be listed in Schedule 10.**

Year	Make	Model	Vehicle ID Number – VIN	License No.

**Motorcycles, ATV's, utility vehicles**

Year	Make	Model	CC's	Vehicle ID Number – VIN	License No.

**Buses, Large trucks(Provide body type- flat, box, dump in the designated area below) Truck-tractors (You MUST provide a copy of your MO IRP report for vehicles engaged in interstate trucking in order to receive an apportioned assessment).**

Year	Make & Model	Body type - flat, van, tractor, etc.	GVW	Vehicle ID Number - VIN	License No.

**Truck trailers, office trailers, mobile homes, storage trailers**

Year	Make & Model	Type – Refrig, flat, van, dump, etc.	Length	Vehicle ID Number - VIN	License No.

**Motor homes, boats, boat motors, other miscellaneous vehicles**

Year	Make	Model	# Cyl.	HP	Length	Type of construction	License No.

**Aircraft –Report gross take-off weight; aircraft greater than 3,000 lbs. may qualify for State Assessment. Contact the Missouri State Tax Commission for information and forms to file with that office. When aircraft is a new purchase, give cost and date of purchase. Report any experimental, homebuilt kit, or parted out aircraft, whether airworthy or not.**

Year	Make	Model	Serial No.	“N” number	Weight	Address where hangared on Jan. 1?

Name of preparer or contact name for questions (please print): \_\_\_\_\_

Phone: \_\_\_\_\_ Email Address: \_\_\_\_\_

I do hereby certify that 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. 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.

Signature of owner or officer	Print name as signed	Title	Date signed

Please note: An unsigned form is not a properly prepared declaration and may not be accepted by the Assessor.

**APPEAL RIGHTS**

Assessments will be available on our web site after July 1. If you are not in agreement with the assessed value as determined on this form, you have the right to appeal to the Board of Equalization. Appeals must be filed with the Board's office **no later than the second Monday in July each year**. Contact the Board of Equalization at 314-615-7195 or [www.stlouisco.com](http://www.stlouisco.com) after May 1.