

MUST BE SIGNED AND FILED BY MARCH 1ST TO AVOID PENALTY

SAINT LOUIS COUNTY MISSOURI ASSESSOR'S OFFICE 41 South Central Avenue St. Louis, Missouri 63105-1777 314-615-5103

ACCOUNT NO.

MANUFACTURING EQUIPMENT PERSONAL PROPERTY DECLARATION

AFTER COMPLETION EMAIL FORM TO: manufacturingdecs@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 and/or manufacturing 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 Manufacturing 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? C. Number of employees at this location D. Describe activities of business 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? Name/Address Account No.

Complete all applicable schedules, the vehicle information, sign and date the form, and return the original form, intact, to the Assessor's Office by March 1st to avoid penalty. 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. We suggest retaining proof of completion of this form; St Louis County is not responsible for misdirected mail, or consequences thereof.

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.

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). "Original cost" is the price paid for the item less freight, installation, or sales or use tax. Computer software readily available for purchase by the general public should not be included. Report all other software costs in the appropriate schedule.

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.

'Idle' assets are considered when removed from service for more than one year and there is no marketable value. Contact our office at 314-615-5103 for details.

FOR ADDITIONAL INFORMATION ABOUT HOW TO SCHEDULE YOUR ASSETS, VISIT THE ASSESSOR'S PAGE AT www.stlouisco.com OR THE INTERNAL REVENUE SERVICE, www.irs.gov.

FOR ASSISTANCE OR QUESTIONS WITH THIS FORM, CALL 314-615-5103 (MANUFACTURERS)

EXAMPLES OF PERSONAL PROPERTY BUSINESS ASSETS

<p>SCHEDULE 9 (5 YEAR LIFE) Computers & Office Machines</p> <ul style="list-style-type: none"> Adding Machines Answering Machines Calculators Cameras Central Processing Units Check Swipes Computers Computer Software Copiers Credit / Debit Card Readers Digital Cameras Duplicating Equipment DVD Players and Recorders Electronic Diagnostic Equipment Electronic Surveillance Equipment Fax Machines Keyboards Modems Overhead Projectors 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 Equipment 	<p>SCHEDULE 10 (7 YEAR LIFE) Office Furniture, Fixtures & Other Equipment</p> <ul style="list-style-type: none"> Added Light Fixtures Agricultural Equipment & Machinery Animal Cages Antennas Beds Benches Billiard Tables Cabinets Cell Towers Clean Rooms Coat Racks Decorations and Artwork Desks, Cubicles, Partitions, Reception Desks and Counters End Tables Filing Cabinets Juke Boxes Lawnmowers, trimmers Lockers Lottery Ticket Terminals Magazine Racks Menu Boards Modular Offices and Rooms, Removable Walls Plumbing Equipment (Used when installing or repairing) <ul style="list-style-type: none"> Drain snakes, Tubing Bender, Rubber Strap Wrench, Industrial Flaring Tools, Pipe Cable Saw Podiums Racks, Shelves, Book Cases Safes Signs – Theme identity, facade Sofas Telephone & Communications Equipment Telephones and Switchboards Video Game Machines Washers and Dryers Window Treatments (Blinds, Draperies, etc.)
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MANUFACTURING ASSETS

<p>SCHEDULE 11 (3 YEAR LIFE) Specialized Assets</p> <ul style="list-style-type: none"> Dies Jigs Molds Patterns Special Tooling Specialty Transfer & Shipping Devices 	<p>SCHEDULE 13 (7 YEAR LIFE) Machinery & Equipment</p> <ul style="list-style-type: none"> Band saw Boring Machine CNC Equipment Chiller, Compressor Conveyers Crane System, Overhead Crane Die Cutting Machinery Dust Collector Embroidery Machine Forklifts/Pallet Trucks General Packaging Equipment Laminators, Labeler Pipe Threader, Piping & Electrical Wiring to Machinery Pharmaceutical Packaging – Packaging Only Platform Scales Printing & Publishing Equipment Presses Vertical Mill Welders Wrap Machinery Time Clocks 	<p>SCHEDULE 14 (10 YEAR LIFE) Machinery & Equipment</p> <ul style="list-style-type: none"> Barges Dry Docks Grain & Grain Mill Products Manufacturer of Piers Sugar & Sugar Products Tugs Vegetable Oils & Vegetable Oils Products
<p>SCHEDULE 12 (5 YEAR LIFE) Machinery & Equipment</p> <ul style="list-style-type: none"> Digital/Computerized Printing Equipment Experimental & Test Equipment Manufacturer of Chemicals & Allied Products Manufacturer of Apparel & Other Finished Products - Sewing machines Pharmaceutical - Manufacturing <u>and</u> Packaging Research & Development 		

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

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, SUPPLIES ON HAND JAN 1, INCLUDING REPAIR PARTS, OFFICE SUPPLIES, FUEL INVENTORIES, MEDICAL SUPPLIES. SMALLWARES, FOOD PREP UTENSILS, KITCHEN/BAR & JANITORIAL SUPPLIES .DO NOT INCLUDE INVENTORY FOR SALE OR MANUFACTURER'S PRODUCT INVENTORY.

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

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 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
2016		x 85% x .3333 =		
2015		x 60% x .3333 =		
2014		x 42% x .3333 =		
2013		x 25% x .3333 =		
2012 & Prior		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
2016		x 89% x .3333 =		
2015		x 70% x .3333 =		
2014		x 55% x .3333 =		
2013		x 43% x .3333 =		
2012		x 31% x .3333 =		
2011		x 18% x .3333 =		
2010 & Prior		x 10% x .3333 =		
Total				

MANUFACTURING EQUIPMENT

SCHEDULE 11 – (3 YEAR LIFE) – SPECIALIZED ASSETS -TOOLING. DOES NOT INCLUDE GENERAL PURPOSE SMALL TOOLS, BOTH POWER AND HAND DRIVEN.

Yr. of Acquisition	Cost	Depreciation	Assessed Value	Asset Class or Description
2016		x 75% x .3333 =		
2015		x 38% x .3333 =		
2014		x 13% x .3333 =		
2013 & Prior		x 5% x .3333 =		
Total				

SCHEDULE 12 – (5 YEAR LIFE) – MACHINERY & EQUIPMENT - SEE EXAMPLES OR REFER TO IRS PUBLICATIONS FOR MORE DETAILED INFORMATION.

Yr. of Acquisition	Cost	Depreciation	Assessed Value	Asset Class or Description
2016		x 85% x .3333 =		
2015		x 60% x .3333 =		
2014		x 42% x .3333 =		
2013		x 25% x .3333 =		
2012 & Prior		x 10% x .3333 =		
Total				

SCHEDULE 13 – (7 YEAR LIFE) – MACHINERY & EQUIPMENT, INCLUDES MOST TYPES OF MANUFACTURING EQUIPMENT.

Yr. of Acquisition	Cost	Depreciation	Assessed Value	Asset Class or Description
2016		x 89% x .3333 =		
2015		x 70% x .3333 =		
2014		x 55% x .3333 =		
2013		x 43% x .3333 =		
2012		x 31% x .3333 =		
2011		x 18% x .3333 =		
2010 & Prior		x 10% x .3333 =		
Total				

SCHEDULE 14 – (10 YEAR LIFE) –CERTAIN MANUFACTURING EQUIPMENT- SEE EXAMPLES

Yr. of Acquisition	Cost	Depreciation	Assessed Value	Asset Class or Description
2016		x 93% x .3333 =		
2015		x 79% x .3333 =		
2014		x 67% x .3333 =		
2013		x 57% x .3333 =		
2012		x 48% x .3333 =		
2011		x 39% x .3333 =		
2010		x 31% x .3333 =		
2009		x 22% x .3333 =		
2008 & Prior		x 15% x .3333 =		
Total				

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 after May 1.

YOU MAY ALSO CALL OUR OFFICE FOR ASSISTANCE IF YOU HAVE FURTHER QUESTIONS ABOUT THIS FORM. FOR MANUFACTURING ACCOUNTS CALL 314-615-5103.